



Town of Littleton, Massachusetts

MAY 3, 2010 ANNUAL & SPECIAL TOWN MEETINGS

Monday, May 3, 2010

7:00 PM Annual Town Meeting

7:30 PM Special Town Meeting

**Charles Forbes Kaye Gymnasium
Littleton Middle School
55 Russell Street, Littleton, MA 01460**

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Consent Calendar Procedure

As part of an effort to streamline Town Meeting and save time for discussion of key issues, we will be continuing the procedure, instituted in 2007, called the “Consent Calendar”.

Each year there are several warrant articles on which past experience suggests that action will be routine, predictable and non-controversial. The articles marked with an asterisk (*) and shown in **boldface** in the list below have been selected for inclusion in the Consent Calendar. As one of the first orders of business at the Annual Town Meeting there will be a motion to take all of these articles identified in the Consent Calendar and act upon them by means of a single, brief affirmative main motion which will be inclusive of the separate and specific motions listed here below for each article. The use of the Consent Calendar speeds up the passage of warrant articles which the Selectmen, Moderator and Town Counsel believe should generate no controversy and can be properly voted without debate.

At the call of the Consent Calendar, the Moderator will call out the numbers of the articles, one by one. Any voter who has doubts about passing any motion, or wishes an explanation of any article included in the Consent Calendar, should say the word “hold” in a loud voice when the article number is called by the Moderator. The Moderator will inquire as to whether the request is for a question or for debate. If the purpose of the request is merely a question then an attempt will be made to obtain a satisfactory answer. If the purpose is to hold the article for debate, the article will be dropped from the Consent Calendar and restored to its original place in the warrant to be brought up, debated and voted in the usual manner. It is hoped that voters will remove articles from the Consent Calendar only in cases of genuine concern. After calling the individual articles on the Consent Calendar, the Moderator will ask that all remaining articles be passed as a unit by unanimous vote after a brief affirmative motion is made inclusive of all articles, and the printed motions thereunder.

Please carefully review the articles and motions proposed for the Consent Calendar. Thank you for your cooperation in again implementing this procedure.

Timothy D. Goddard
Town Moderator

TOWN OF LITTLETON, MASSACHUSETTS
**PROPOSED CONSENT CALENDAR ARTICLES
SHOWN IN BOLDFACE (*)**

May 3, 2010 Special Town Meeting articles

1. Bills of Prior Years
2. FY 2010 Line Item Transfers
3. Acquisition of Cobb Conservation Properties
4. Zoning: Littleton Common Village Common District (Area A)
5. Zoning: Littleton Village Overlay District West - Beaver Brook Area (Area B) -
6. Littleton Common Sewer Feasibility Study
7. Roadway and Water Improvements - increase borrowing from \$1.0 to \$1.1-million
8. Water Capital Improvements
9. Other Post Employment Benefits Liability Fund

May 3, 2010 Annual Town Meeting articles

- 1. Town Officers***
2. Annual Report
- 3. Borrowing Authorization.***
4. FY 2011 Operating Budget
- 5. Electric Light Operating Budget***
6. FY 2011 Water Enterprise Fund Operating Budget
7. FY 2011 Emergency Medical Services Enterprise Fund
8. FY 2011 Capital Items from Available Funds
9. Track Design and Development
10. FY 2011 Community Preservation Act appropriations
- 11. M.H. Kimball Trust School Grant Funds ***
- 12. Personnel By-law Amendments ***
- 13. FY 2011 Revolving Funds ***
- 14. Use of Chapter 90 MassHighway Funds ***
- 15. By-law Amendment: Digital Plan Submittals ***
- 16. Compensating Balance Agreement***
- 17. FY 2011 Senior Work Program***
18. By-law Amendment – Library Fines



TOWN OF LITTLETON, MASSACHUSETTS

May 3, 2010 Special Town Meeting

7:30 p.m. *Charles Forbes Kaye Gymnasium*
Littleton Middle School

ARTICLE 1 Board of Selectmen Bills of Prior Years

To see if the Town will vote to transfer a sum or sums of money from available funds to pay unpaid bills from prior fiscal years, or to take any other action in relation thereto.

Motion: Moved and seconded by the Board of Selectmen that the Town vote to transfer the sum of \$205.70 from Line 194 Employee/Retiree Benefits of the FY 2010 Operating Budget as adopted under Article 4 of the May 4, 2009 Annual Town Meeting to pay for unpaid bills from previous fiscal years, as listed below

<u>Vendor</u>	<u>Dept.</u>	<u>Amount</u>	<u>Fiscal Year</u>
Mirick O'Connell	Legal	205.70	FY2009

Finance Committee and Board of Selectmen support Article 1.

ARTICLE 2 Board of Selectmen FY 2010 Line Item Transfers

To see if the Town will vote to amend the FY 2010 Operating Budget, as adopted under Article 4 of the May 4, 2009 Annual Town Meeting, by adjusting budget line items, or to take any other action in relation thereto.

Motion: Moved and seconded by the Board of Selectmen that the Town vote to amend the FY 2010 Operating Budget, as adopted under Article 4 of the May 4, 2009 Annual Town Meeting, by adjusting budget line items as follows:

<u>Budget</u>	<u>Line Item</u>	<u>FY10 Budget</u>	<u>Adjustment</u>	<u>FY10 Budget</u>
Legal	151	100,000	50,000	150,000
General Insurance	193	300,000	(25,000)	275,000
Employee/Retiree Benefits	194	3,286,940	(15,000)	3,271,940
Gasoline	420	110,000	(10,000)	100,000
Total Budget Appropriated		30,251,645	0	30,251,645

Finance Committee and Board of Selectmen support Article 2.

ARTICLE 3 Board of Selectmen/Community Preservation Committee Acquisition of Cobb Conservation Properties

To see if the Town will vote to authorize the Board of Selectmen to acquire by purchase, gift or eminent domain for open space purposes under the Community Preservation

Program, the fee interest in certain parcels of real estate on Crory Lane owned by the Emily B. Cobb Trust, containing 16.39 acres, more or less, shown as Assessors Map R3, Parcels 21, 22, and 23, comprising 9.99 acres abutting the Yapp Conservation Land; and Assessors Map R01, Parcel 15-9 comprised of 6.4 acres abutting Cobb's Pond, a copy of which maps are on file in the Office of the Town Clerk, together with and subject to all rights, restrictions and easements of record, on such terms and conditions as the Selectmen may determine; and to see what sum or sums the Town will vote to appropriate, borrow, or transfer from available funds for such acquisition and for the payment of all expenses incidental and related thereto; and to authorize the Town Treasurer, with the approval of the Selectmen, to borrow said amount under and pursuant to Chapter 44B and Chapter 44, Section 7(3) of the General Laws, or pursuant to any other enabling authority, and to issue bonds or notes of the Town therefor; provided, however, that, although any bonds or notes issued pursuant to this vote shall constitute a pledge of the full faith and credit of the Town, it is the intention of the Town that the debt service on \$150,000 of the amount authorized to be borrowed by this vote shall be paid from Community Preservation Fund revenues, and that the debt service on the remainder of said amount shall be paid from general fund revenues including cell tower revenues; and provided further that said land is to be conveyed to the Town of Littleton under the provisions of Chapter 40, Section 8C of the General Laws, as it may be hereafter amended, and other Massachusetts statutes relating to conservation and passive recreation, to be managed and controlled by the Littleton Conservation Commission; and, to the extent that any federal, state or other funds are or become available for the purposes outlined in this Article, to authorize the Board of Selectmen or other applicable boards or commissions to apply for and accept such funds; and to authorize the Board of Selectmen and the Conservation Commission to enter into all agreements and execute any and all instruments as may be necessary on behalf of the Town of Littleton to effect said acquisition or purchase or grants; and to authorize the Board of Selectmen and the Conservation Commission to convey to the Littleton Conservation Trust, for no consideration, a perpetual conservation restriction on said land as authorized by Chapter 184, Sections 31 through 33 inclusive of the General Laws, allowing conservation and passive recreation uses described in Chapter 40, Section 8C of the General Laws; or take any other action in relation thereto.

Motion: Moved and seconded by the Board of Selectmen that the Town vote to authorize the Board of Selectmen to acquire by purchase, gift or eminent domain for open space purposes under the Community Preservation Program, the fee interest in certain parcels of real estate on Crory Lane owned by the Emily B. Cobb Trust, containing 16.39 acres, more or less, shown as Assessors Map R3, Parcels 21, 22, and 23, comprising 9.99 acres abutting the Yapp Conservation Land; and Assessors Map R01, Parcel 15-9 comprised of 6.4 acres abutting Cobb's Pond, a copy of which maps are on file in the Office of the Town Clerk, together with and subject to all rights, restrictions and easements of record, on such terms and conditions as the Selectmen may determine; and that the sum of

\$____,____ is hereby appropriated to pay all costs of the aforementioned acquisition and that to meet this appropriation, (i) the sum of \$150,000 is transferred to this project from the Conservation Fund, (ii) \$17,500 is transferred from the Oak Hill Cell Tower Fund, and (iii) the Town Treasurer, with the approval of the Selectmen, is authorized to borrow \$____,____ under and pursuant to Chapter 44B and Chapter 44, Section 7(3) of the General Laws, or pursuant to any other enabling authority, and to issue bonds or notes of the Town therefor; provided, however, that, although any bonds or notes issued pursuant to this vote shall constitute a pledge of the full faith and credit of the Town, it is the intention of the Town that the debt service on \$150,000 of the amount authorized to be borrowed by this vote shall be paid from Community Preservation Fund revenues, and that the debt service on the remainder of said amount shall be paid from general fund revenues including cell tower revenues; and provided further that said land is to be conveyed to the Town of Littleton under the provisions of Chapter 40, Section 8C of the General Laws, as it may be hereafter amended, and other Massachusetts statutes relating to conservation and passive recreation, to be managed and controlled by the Littleton Conservation Commission; and, to the extent that any federal, state or other funds are or become available for the purposes outlined in this Article, including amounts that may be available for this project from the Commonwealth's Division of Conservation Services Land and Water Conservation Fund (LWCF) or its Local Acquisitions for Natural Diversity (LAND) Program, the Board of Selectmen and any other applicable boards or commissions of the Town are authorized to apply for and accept such funds; that the Board of Selectmen and the Conservation Commission are authorized to enter into all agreements and execute any and all instruments as may be necessary on behalf of the Town of Littleton to effect said acquisition or purchase or grants; and the Board of Selectmen and the Conservation Commission are authorized to convey to the Littleton Conservation Trust, for no consideration, a perpetual conservation restriction on said land as authorized by Chapter 184, Sections 31 through 33 inclusive of the General Laws, allowing conservation and passive recreation uses on the land acquired pursuant to this vote, within the meaning of Chapter 40, Section 8C of the General Laws. The amount authorized to be borrowed by this vote shall be reduced to the extent of any grants or gifts received by the Town on account of this project. No sums shall be borrowed or expended under this vote until the Selectmen have determined that the Town has been awarded a grant from the Commonwealth's Division of Conservation Services Land and Water Conservation Fund (LWCF) or its Local Acquisitions for Natural Diversity (LAND) Program to pay a portion of the costs of this land acquisition.

Finance Committee, Board of Selectmen, Community Preservation Committee, and Conservation Commission recommendations forthcoming.

ARTICLE 4
Planning Board/Board of Selectmen
Zoning Amendment: Littleton Village Common District
(Area A)

To see if the Town will vote to amend the Zoning Map and Zoning By-Law of the Town of Littleton as follows:

1. Amend the Zoning Map by establishing the Village Common District to include all parcels currently zoned Business (B) along Great Road and King Street, as shown on the map entitled "Village Common District Map," dated March 19, 2010 and prepared by the Metropolitan Area Planning Council, on file with the Town Clerk.
2. Amend §173-2 by inserting, in alphabetical order, a definition for MIXED USE, as follows:

MIXED USE: A combination of residential and commercial uses, arranged vertically (in multiple stories of buildings), or horizontally (adjacent to one another in one or more buildings within a lot).

3. Amend §173-22.A by deleting subsection (1) therefrom in its entirety and inserting in its place the following:

(1) For the purpose of this chapter, the Town of Littleton is hereby divided into the following types of zoning districts:

Residence District	R
Business Districts	
Village Common	VC
Business	B
Industrial Districts	
Industrial A	I-A
Industrial B	I-B

4. Amend the Use Regulations Schedules set forth in §173-26 by adding, between the columns for the R and B Districts, a new column for the Village Common District, to be labeled VC, and, except as otherwise provided pursuant to this Article, containing the same entry as appears in the B District column.

5. Further amend the Use Regulations Schedules set forth in §173-26 by inserting, immediately below the row labeled "Multifamily dwelling," a new row as follows:

	R	VC	B	IA	IB
Mixed Use	N	P	N	N	N

6. Insert a new §173-20, as follows:

§173-20. Special Design Provisions for the Village Common District.

The Planning Board shall consider the following additional design criteria in conducting Site Plan Review for projects in the Village Common zoning district.

The Planning Board may adopt additional Design Guidelines to advance the goals of the Village Common.

Design Goals

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Buildings and renovations shall be of a design similar to or compatible with traditional architecture in the Town of Littleton in terms of scale, massing, roof shape, spacing and exterior materials. The design standards are intended to promote quality development consistent with the Town's sense of history, human scale and pedestrian-oriented village character.

Building Scale

The size and detailing of buildings shall reflect the community preference for moderate-scale structures that resemble houses or barns, and do not resemble "big box shopping centers". New buildings and/or substantial alterations shall incorporate features to add visual interest while reducing the appearance of bulk or mass. Such features include varied facades, rooflines, roof heights, materials, and details such as brick chimneys or shutters.

Buildings shall relate to the pedestrian scale by:

- Including appropriate architectural details to add visual interest along the ground floor of all facades that face streets, squares, pedestrian pathways, parking lots, or other significant pedestrian spaces.
- Articulate the base, middle, and top of the facade separated by cornices, string cornices, step-backs or other similar features.
- Continuous lengths of flat, blank walls adjacent to streets, pedestrian pathways, or open spaces shall not be permitted.

Roof Form

New construction, including new development above existing buildings and/or substantial alterations, shall incorporate gables or other traditional pitched roof forms which will be consistent with the historic architecture of the Town of Littleton. Flat roofs are discouraged.

Mechanical equipment located on roofs shall be screened, organized and designed as a component of the roof design, and not appear to be a leftover or add-on element.

Entrances

All primary commercial and residential building entrances shall be visible from the right-of-way and the sidewalk, and shall have an entrance directly accessible from the sidewalk.

Doors shall not extend beyond the exterior facade into pedestrian pathways.

External Materials and Appearance

Predominant wall materials shall have the appearance of wood, brick or stone painted or coated in a non-metallic finish. Cladding materials should be consistent on all facades with the exception of special design elements such as gables or dormers.

Awnings and canopies shall be compatible with the architectural style of the building. Colors and patterns used for awnings and canopies shall be subdued and compatible with existing awnings on adjacent buildings.

Except for minor trim, the building shall avoid the appearance of reflective materials such as porcelain enamel or sheet metal. Window panes shall be non-reflective.

Ground floor commercial building facades facing streets, squares, or other significant pedestrian spaces shall contain transparent windows encompassing a minimum of 40 percent of the facade surface.

Wherever possible, existing historic structures on the site shall be preserved and renovated for use as part of the development.

Any alteration of or addition to an existing historic structure shall employ materials, colors and textures as well as massing, size, scale and architectural features that are compatible with the original structure. Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.

Landscaping

To the maximum extent possible projects in the Common Area shall provide pedestrian-friendly amenities, such as wide sidewalks/pathways, outdoor seating, patios, porches or courtyards. Site landscaping shall be maximized.

Links/sidewalks designed to connect parking areas with adjacent developments are encouraged to further the goal of providing safe pedestrian access to businesses within the Littleton Common.

Service Areas, Utilities and Equipment

Service and loading areas and mechanical equipment and utilities shall be unobtrusive or sufficiently screened so that they are not visible from streets or primary public open spaces and shall incorporate effective techniques for noise buffering from adjacent uses. Waste disposal areas shall follow all relevant requirements of the current Littleton zoning by-law.

Sustainable Building Design

It is desirable that new buildings constructed in the Littleton Common Area comply with the current Leadership in Energy and Environmental Design (LEED) criteria, as promulgated by the U.S. Green Building Council to the maximum extent feasible.

Vehicle and Pedestrian Features

Vehicle, pedestrian and bicycle features shall be designed to provide a network of pathways, and promote walking within the Littleton Common area. Curb cuts shall be minimized.

Parking: To maintain a pedestrian-friendly environment, motor vehicle parking spaces shall be located behind or beside buildings wherever possible. Parking located directly between the building and the street alignment shall be discouraged.

Bicycle Parking: Bicycle parking shall be provided for all new development, shall be at least 50 percent sheltered from the elements, and shall be located as close as possible to the building entrance(s). Any property required to have bicycle parking

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may establish a shared bicycle parking facility with any other property owner within the same block.

Appointment of Design Advisory Team (DAT)

The Planning Board may, at its option, appoint a Design Advisory Team to assist in the review of any project in the Littleton Village Common zone that requires Site Plan Review pursuant to Section 173-20. Members of the DAT shall include: one or more Planning Board member(s); professional architect(s); landscape architect(s) or design related professional(s); Historical Commission member(s); business owner(s).

The DAT will provide advisory professional design review assistance to the Planning Board.

The DAT may also submit a written report to the Planning Board. The DAT will be appointed at a regularly scheduled meeting where public notice has been provided.

At the direction of the Planning Board, a project applicant may be required to meet with the DAT to discuss resolution of design concerns.

7. Insert a new Article XXIV, Mixed Use, as follows:

ARTICLE XXIV, MIXED USE

§173-165. Special Permit.

A. The Littleton Planning Board is hereby designated the Special Permit Granting Authority (SPGA) to grant special permits for mixed use development under the provisions of this Article.

B. The SPGA may grant a special permit for mixed use development only upon finding that such use is in harmony with the general purpose and intent of the zoning bylaw and the proposal meets the specific provisions set forth under this bylaw. In granting the special permit, the SPGA may also specify conditions, safeguards and limitations concerning the use of the property associated therewith.

C. Site Plan Review, pursuant to Section 173-16, is required for all Mixed Use developments.

§173-166. Special Provisions.

Mixed Use development projects shall be granted special permits only in conformity with the following:

A. Suitability of the site for Mixed Use development, including adequacy of the site in terms of the density of proposed uses.

- Impact on the visual character of the business district and surrounding neighborhood.
- Adequacy of pedestrian access to buildings, public spaces, and between adjacent uses.
- Degree to which the proposed project complies with the goals of the Littleton Master Plan.

B. Mixed Use developments may include the following: studio, 1 and 2 bedroom units.

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C. The mix of uses shall be balanced and compatible and shall contribute to a vibrant village atmosphere, including a combination of ground floor street front uses such as retail, restaurant and offices.

D. Ground floors of buildings fronting streets or public access ways shall be reserved for commercial uses except as specified below.

Dwelling units shall be allowed on ground floors of buildings as follows:

- The building is set behind another building that has commercial uses on the ground floor, or
- The residential portion of the ground floor of a building is set behind street-front retail/office/restaurant uses within the same building, or
- The Planning Board determines that street-front residential uses will not have an adverse impact on the continuity of the commercial street front uses, and where such street-front residential uses will not be adversely affected by proximity to street and adjacent commercial uses.

E. Parking requirements. Entrances to dwelling units shall be visible and accessible from any parking areas located in the rear of a mixed-use building. All entrances are to have sufficient illumination at night time.

The Planning Board, consistent with Section 173-32 Parking Requirements, will consider the following parking requirements for Mixed Use Projects:

1.5 spaces per dwelling unit for 1 and 2 bedroom units

1 space per 200 sq ft of retail

8. Amend the Intensity of Use Schedule, appearing at the end of Chapter 173, by inserting, immediately below the row for the R District, a new row, to be labeled VC and, except as otherwise provided pursuant to this Article, containing the same entry as appears in the row for the B District.

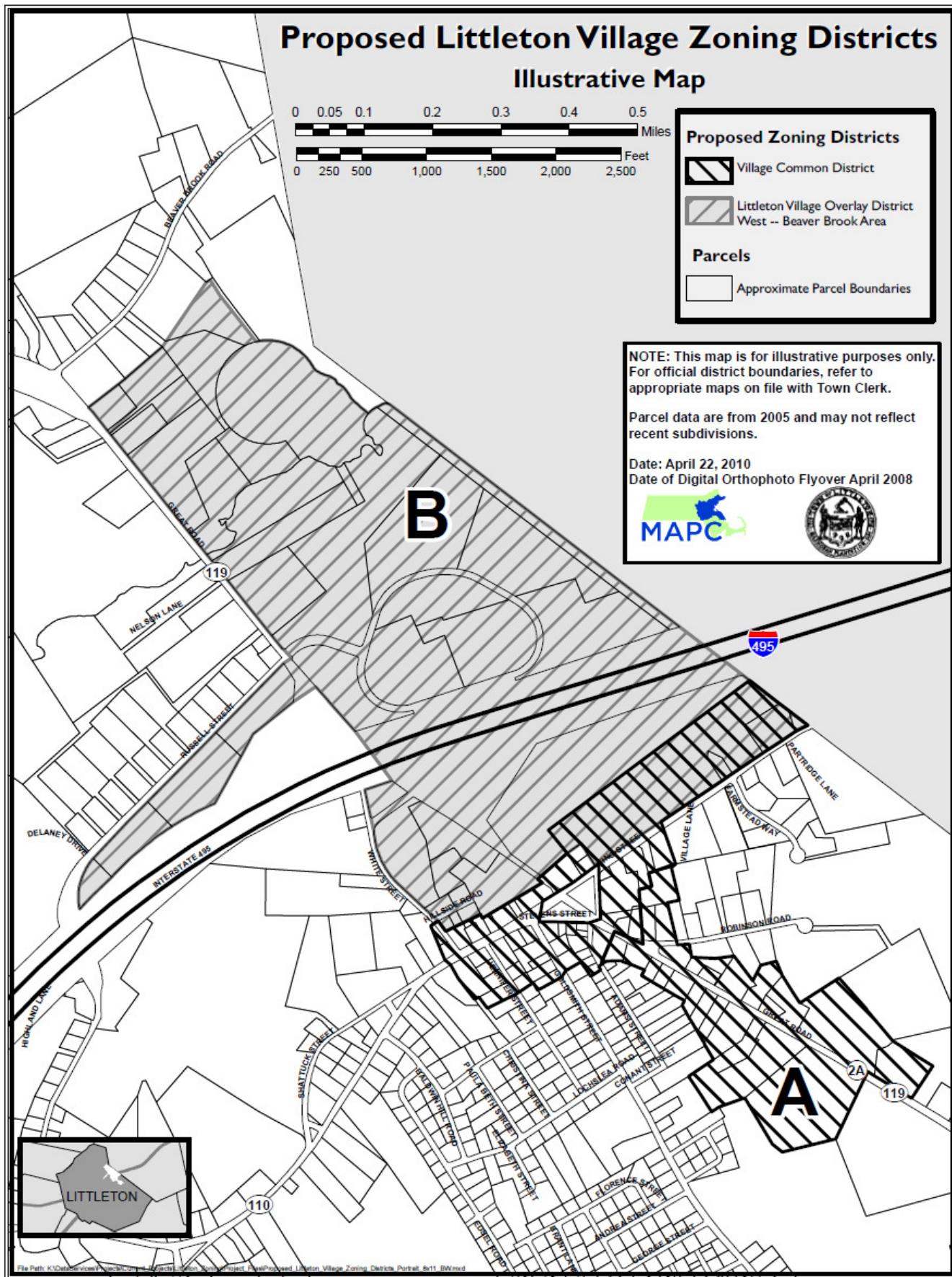
9. Further amend the Intensity of Use Schedule, appearing at the end of Chapter 173, by inserting, a new note 11, to be appended to the entry for Minimum Street Setback (feet) in the row for the VC District, as follows:

Within the Village Common zoning district, the Planning Board, as part of Site Plan Review, may determine that special circumstances render a lesser Minimum Street Setback adequate to meet the purposes of the Littleton zoning bylaw. If a lesser setback is allowed, the Planning Board may impose such conditions as it deems necessary. Such circumstances may include consistency with existing street setbacks and design that encourages a pedestrian environment.

; or to take any other action in relation thereto.

Motion: Moved and seconded by the Planning Board that the Town vote to amend the Zoning Map and Zoning By-Law of the Town of Littleton precisely as set forth in Article 4 as printed in the warrant.

Planning Board and Board of Selectmen support Article 4.



ARTICLE 5

Planning Board/Board of Selectmen

**Zoning Amendment: Littleton Village Overlay District West-Beaver Brook Area
(Area B)**

To see if the Town will vote to amend the Zoning Map and Zoning By-Law of the Town of Littleton as follows:

1. Amend §173-22.A by deleting subsection (2) therefrom in its entirety and inserting in its place the following:

(2) In addition, there are Wetlands, Floodplains, Aquifer, Water Resource, and Littleton Village Overlay District West—Beaver Brook Area Districts.

2. Insert a new Article XXV, Littleton Village Overlay District West—Beaver Brook Area, as follows:

ARTICLE XXV, LITTLETON VILLAGE OVERLAY DISTRICT WEST-BEAVER BROOK AREA

§ 173-167. Purpose and Intent.

A. The Littleton Village Overlay District West – Beaver Brook Area zoning bylaw is hereby established to promote:

- A variety and balance of commercial uses and retail uses, coordinated through a master plan process
- Economic development while remaining sensitive to environmental impacts
- Building reuse and appropriate infill development
- Innovative and sustainable building and site design
- Integrated physical design and synergies between activities
- Existing industrial uses, as well as site redevelopment to allow for updated types of industrial uses
- Preservation and re-use of historic resources
- A pedestrian-friendly environment

B. The Littleton Village Overlay District West – Beaver Brook Area includes those portions of the Industrial A District (I-A), the Industrial B District (I-B) and the Business or Village Common¹ District to the North of the Great Road and West of King Street, all as shown on the map entitled "Littleton Village Overlay District West – Beaver Brook Area Zoning Map," dated March 19, 2010 and prepared by the Metropolitan Area Planning Council, on file with the Town Clerk and hereby made a part of this chapter. The benefits and obligations of the zoning bylaw shall accrue only to proposals for development on those parcels located entirely within the boundary of the Littleton Village Overlay District West – Beaver Brook Area, as shown on said map.

§ 173-168. Zoning Regulations in Effect; Conflict Provisions.

¹ Note: The action taken by Town Meeting on Article 4, above, will determine whether "Business" or "Village Common" will be included in this sentence.

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- A. The Littleton Village Overlay District West – Beaver Brook Area bylaw shall not restrict, except as cited below, the rights of any owner who elects to utilize the existing underlying zoning district regulations to develop or redevelop land. If an owner elects to utilize the Littleton Village Overlay District—Beaver Brook Area bylaw to develop or redevelop land, the project shall conform to all applicable requirements of this bylaw, including any regulations or guidelines that may be adopted to support this bylaw.
- B. In the event that an owner elects to utilize this bylaw to develop or redevelop land, then the underlying zoning in the Littleton zoning bylaw and the Littleton Village Overlay District West Beaver Brook Area bylaw shall together constitute the zoning regulations for this Area. All requirements of the underlying zoning districts, such as but not limited to, lot size, frontage, density, setbacks, height, parking and loading, stormwater control and treatment, and signage, shall govern, unless specifically modified by the Littleton Village Overlay District West – Beaver Brook Area bylaw.
- C. If the provisions of this bylaw are in conflict with any other section of the Littleton zoning bylaw, the regulations of the Littleton Village Overlay District West—Beaver Brook Area shall govern.
- D. For all purposes of this bylaw, the Planning Board is designated as the Special Permit Granting Authority (SPGA). All Special Permit applications made pursuant to this bylaw shall conform to the requirements of this bylaw and Section 173-7 of the Littleton zoning bylaw.
- E. The Planning Board may adopt regulations for the implementation of this bylaw, including, but not limited to design guidelines that support the Littleton Village Overlay District West – Beaver Brook Area design standards.

§ 173-169. Master Planned Developments Pursuant to Section 173-89.

To further the purposes of the Littleton Village Overlay District West-Beaver Brook Area, projects involving less than 25 acres, but more than three (3) acres, may be approved by Master Planned Development special permit under Section 173-89 of the Littleton zoning bylaw. Such projects shall be subject to the additional requirements of this bylaw, and all other provisions of Section 173-89. This type of special permit shall be known as the Master Planned Overlay Development Special Permit.

§ 173-170. Uses Allowed as part of a Master Planned Development.

Projects submitted as a Master Planned Development pursuant to this bylaw may include uses that are allowed by right in either the Industrial A or Industrial B zoning districts, and/or uses that may be authorized under Special Permit (as provided in Section 173-7) in either the Industrial A or Industrial B zoning districts. In addition, the following uses may be authorized by Master Planned Overlay Development Special Permit:

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Assembly Uses	
Arena	Library
Art gallery	Motion picture theater
Bowling alley	Museum
Brewery, winery with restaurant	Pool/Billiard parlor
Church	Restaurant
Community hall	Skating rink
Dance hall (not including food or drink consumption)	Swimming pool
Exhibition hall	Symphony/ concert hall
Gymnasium (No spectator seating)	TV/radio station admitting an audience
Indoor swimming pool (No spectator seating)	Tennis court
Indoor tennis court (No spectator seating)	Theater
Lecture hall	Waiting areas in transportation terminal

Business Uses	
Animal hospital, kennel, pound	Post office
Bank	Print Shop
Civic administration	Professional services (architect, attorney, dentist, physician, engineer, etc.)
Clinic—outpatient	Telephone exchange
Educational occupancies above the 12 th grade	

Mercantile Uses	
Department store	Retail store
Drug store	Sales room
Market	

Residential Uses	
Extended stay hotel, hotel	Assisted Living Facility

ACCESSORY USES	
Amusement arcade	Laundry
Banquet hall	Tavern/ bar
Barber/beauty shop	

§ 173-171. Use Exceptions.

- A. Variances for uses, per Section 173-6 B. (2) of the Littleton zoning bylaw shall not be permitted in any project submitted as a Master Planned Development.
- B. The following uses, granted by Special Permit in the underlying Industrial Zones, shall not be allowed in any project submitted as a Master Planned Development: Adult Use Establishments, Motor Vehicle Service Stations and Mobile Homes.

§ 173-172. Concurrent Review and Granting of Special Permits.

At the proponent's option, applications for Special Permits for the Aquifer and Water Resource Districts (Section 173-61 thru 64) and Major Commercial or Industrial Use (Section 173-86 thru 88) if needed may be submitted and reviewed concurrently as part of the Master Planned Overlay Development approval process. Any additional Special Permits deemed to be required may also be submitted as part of the Master Planned Development approval process. If the Special Permit applications are not filed for concurrent review, they shall be filed once the Master Planned Development approval has been granted. The Planning Board encourages concurrent review of special permit applications.

§ 173-173. Concept Plan Approval.

Pursuant to Section 173-87, Town Meeting approval is required for retail use equal to or more than 60,000 square feet gross floor area as part of a Major Commercial or Industrial Use.

§ 173-174. Master Planned Development Approval.

The Planning Board as SPGA may grant a Master Planned Overlay Development Special Permit if it finds the criteria for approval, as outlined in Sections 173-175 thru 173-179 (below), Sections 173-89, and 173-7C, and, if applicable, in Sections 173-62 and 173-88B have been met. The Special Permit may include approval of both a schematic development plan, including phasing, and the proposed mix of uses in the development. If the project proponent elects to utilize Concurrent Review of Special Permits (Section 173-172 above), the findings required pursuant to the applicable Sections of the Littleton zoning bylaw must be met.

The decision of the Planning Board for Master Planned Development projects may be approval, approval with conditions, or denial of the requested Special Permit(s).

§ 173-175. General Performance Standards and Criteria.

The Planning Board shall consider the following general criteria before issuing a Special Permit for development within the Littleton Village Overlay District West – Beaver Brook Area:

- A. Adequacy of the site in terms of the size of the proposed use(s).
- B. Suitability of the site for the proposed uses(s).
- C. Adequacy of the provision of open space, its accessibility to the general public, and/or its association with adjacent or proximate open space areas.
- D. Impact on traffic and pedestrian flow and safety and access for emergency vehicles.

- E. Adequacy of pedestrian access to buildings and between public spaces.
- F. Impact on the visual character of the Littleton Village Overlay District West – Beaver Brook Area and surrounding neighborhood.
- G. Adequacy of utilities, including sewage disposal, water supply and storm water drainage.
- H. Potential impacts on the Town's aquifer.
- I. Degree to which the proposed project complies with the goals of the latest Littleton Master Plan and the provisions of this section.

§173-176. Design Standards.

In addition to the General Performance Standards and Criteria, the Planning Board shall consider the following Design Standards in reviewing any Master Planned Development application.

The design standards are intended to promote quality development emphasizing the Town's sense of history as a farming community and desire for contextual, pedestrian-scaled projects. To provide additional guidance, the Planning Board may promulgate more detailed Design Guidelines. All applications made pursuant to this bylaw shall be subject to the following Design Standards.

Building Scale and Massing

The size and detailing of buildings shall be pedestrian oriented and shall reflect community preference for moderate-scale structures that do not resemble "big box shopping centers". Building design shall incorporate features to add visual interest while reducing appearance of bulk or mass. Such features include varied facades, rooflines, roof heights, materials, and architectural details.

Buildings shall relate to the pedestrian scale by:

Including appropriate architectural details to add visual interest along the ground floor of all facades that face streets, squares, pedestrian pathways, parking lots, or other significant pedestrian spaces.

Articulating the base, middle, and top of the facade separated by cornices, string cornices, step-backs or other articulating features.

Continuous lengths of flat, blank walls adjacent to streets, pedestrian pathways, or open spaces or visible from adjacent residential areas are to be minimized.

Entrances

For visibility and accessibility, all primary commercial building entrances shall be visible from the right-of-way and the sidewalk, and shall have an entrance directly accessible from the sidewalk.

Doors shall not extend beyond the exterior facade into pedestrian pathways.

Where parking is located to the rear of a building, entrances to the building are to be visible and accessible from the parking lot. All entrances are to have sufficient illumination at night time.

External Materials and Appearance

External building treatments shall relate to and be in harmony with surrounding structures.

Predominant wall materials shall have the appearance of wood, stucco or stone painted or coated in a non-metallic finish.

Except for minor trim, the building shall avoid the appearance of reflective materials such as porcelain enamel or sheet metal. Window panes shall be non-reflective.

Ground floor commercial building facades facing streets, squares, or other significant pedestrian spaces shall contain transparent windows encompassing a minimum of 40 percent of the facade surface.

Wherever possible, existing historic structures on the site shall be preserved and renovated for use as part of the development.

Any alteration of or addition to an existing historic structure shall employ materials, colors and textures as well as massing, size, scale and architectural features that are compatible with the original structure. Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved. Awnings and canopies shall be compatible with the architectural style of the building.

Screening of Mechanical Equipment

Mechanical equipment located on roofs shall be screened, organized and designed as a component of the roofscape, and not appear to be a leftover or add-on element.

Landscaping and Public Realm Enhancements

A minimum of 10 percent of the site shall remain open space that is designed and intended for public use, such as landscaped sitting areas. This category of open space shall be usable, unobstructed space that is not used for vehicle parking, vehicle circulation, loading spaces or pedestrian pathways or landscaping within vehicle parking lots. This category of open space shall not include streams, wetlands, ponds, rivers, certified vernal pools or other resource areas, or their associated buffer zones as identified under MGL Ch. 131 or the regulations thereunder.

Developments shall enhance the pedestrian environment by use of amenities such as wide sidewalks/pathways, outdoor seating, patios or courtyards, and/or appropriate landscaping. All structures, parking, pathways and other pedestrian amenities shall be designed to maximize ease of pedestrian access.

All developments shall be landscaped with appropriate low-water native vegetation.

Landscaping and screening plant materials within the Littleton Village Overlay District West – Beaver Brook Area shall not encroach on the public walkways or roadways in a way that impedes pedestrian or vehicular traffic or blocks views of signs within the roadway alignment.

Vehicle, pedestrian, and bicycle features shall be designed to provide a network of pathways and promote walking within the Littleton Village Overlay District West – Beaver Brook Area. Driveways shall not occupy more than 25 percent

of the frontage of any parcel, except for lots with a frontage of less than 40 feet. Curb cuts shall be minimized and subject to design review by the Board. The Board may require allowance for pedestrian and vehicular access to existing or future developments on abutting properties in order to facilitate pedestrian access and to minimize curb cuts.

Service Areas, Utilities and Equipment

Service and loading areas and mechanical equipment and utilities shall be unobtrusive or sufficiently screened so that they are not visible from streets or primary public open spaces and shall incorporate effective techniques for noise buffering from adjacent uses.

Vehicle and Bicycle Parking

Parking areas shall be designed to maintain a pedestrian-friendly environment. Large parking areas shall be located behind or beside buildings wherever possible. Generally, large parking areas parking shall not be located directly between the building and the street alignment.

Bicycle parking shall be provided for all new developments, and shall be at least 50 percent sheltered from the elements.

At least two bicycle parking or storage spaces shall be created for each commercial use within the site.

Bicycle parking or storage spaces shall be located as close as possible to the building entrance(s).

Any property owner required to have bicycle parking may elect to establish a shared bicycle parking facility with any other property owner within the same block to meet these requirements.

Sustainable Building Design

It is desirable that new buildings comply with the current Leadership in Energy and Environmental Design (LEED) criteria, as promulgated by the U.S. Green Building Council to the maximum extent feasible.

§ 173-177. Mix of Uses.

The proposed mix of uses in the project shall be balanced and compatible and shall contribute to a vibrant village atmosphere, including ground floor street-front uses comprised of retail, restaurant and office uses. Within the Littleton Village Overlay District West – Beaver Brook Area, hotels, with accessory banquet, eating, and drinking uses, theaters, performance spaces, etc. are encouraged.

§ 173-178. Site Plan Review.

Site Plan Review, as applicable pursuant to Section 173-16 thru 19, is required for any project that has received a Master Planned Overlay Development Special Permit. A sufficiently detailed site plan, meeting all of the requirements in Section 173-16 thru 19, may, at the applicant's option, be submitted for review and approval at the same time as the Master Planned Development application.

§ 173-179. Relationship to Aquifer and Water Resource Districts.

A. Purpose. This purpose of this section is to balance environmental constraints in Littleton's Aquifer and Water Resource Districts with appropriate redevelopment of industrial sites. The entire Littleton Village Overlay District West – Beaver Brook Area is within either the Aquifer District or the Water Resource District. Total potential site coverage within the Aquifer District is limited to 30% by Special Permit, and within the Water Resource District, to 50% by Special Permit. The provisions of this section allow for redevelopment of sites that currently exceed the 30% site coverage in the Aquifer District and the 50% site coverage in the Water Resource District.

B. Site Coverage. Unless otherwise specified in the Littleton Village Overlay District West – Beaver Brook Area bylaw, the maximum impervious site cover shall be limited to 30 percent of the total lot area in the Aquifer District and 50 percent in the Water Resource District, pursuant to Section 173-61 thru 64 as amended of the Littleton zoning bylaw. For the purposes of the Littleton Village Overlay District West – Beaver Brook Area, site cover shall include all impervious surfaces such as parking and building coverage.

The Planning Board, by Special Permit, may allow for redevelopment that is equivalent to the same percent lot coverage as the existing impervious lot coverage, even if it exceeds the 30% and 50 % thresholds, provided that both of the following criteria are met

- (1) The development incorporates current MA Department of Environment Protection (DEP) best management practices for storm water management, and the Storm Water Quality Control and Storm Water Quality Practices outlined in the *Town of Littleton Low Impact Design/Best Management Practices Manual*.
- (2) There is no net increase in impervious site coverage.

All other provisions of the Aquifer and Water Resource Districts shall apply to all developments within this zone.

; or to take any other action in relation thereto.

Motion: Moved and seconded by the Planning Board that the Town vote to amend the Zoning Map and Zoning By-Law of the Town of Littleton as set forth in Article 5 as printed in the warrant, subject to the following modifications:

1. Amend the second bulleted clause in §173-167.A, Purpose and Intent to read as follows: "Economic development while remaining sensitive to environmental and surrounding residential area impacts";
2. Delete the first sentence of §173-167.B in its entirety and insert in its place the following: "The Littleton Village Overlay District West – Beaver Brook Area includes those portions of the Industrial A District (I-A), the Industrial B District (I-B) and the Village Common District to the North of the Great Road and West of King Street, all as shown on the map entitled "Littleton Village Overlay District West – Beaver Brook Area Zoning Map," dated April 22, 2010 and prepared by the Metropolitan Area Planning Council on file with the Town Clerk and hereby made a part of this chapter.";

3. Add to the subsection of §173-176 labeled “Building Scale and Massing,” after the sentence that reads “Such features include varied facades, rooflines, roof heights, materials and architectural details,” the following new sentence: “The Planning Board may, as part of a Master Planned Overlay Development Special Permit approval, authorize an exception to the height limit upon a finding that the additional height is integral to the use and/or specific design of the structure(s);” and
4. Delete the second sentence of § 173-176 Design Standards External Materials and Appearance and add in its place: “Predominant wall materials shall have the appearance of wood, stucco or stone. If painted or coated, only a non-metallic finish shall be used.”

Planning Board and Board of Selectmen support Article 5.

ARTICLE 6
Board of Selectmen
Littleton Common Sewer Feasibility Study

To see if the Town will vote to transfer from available funds a sum or sums of money for a sewer feasibility study for Littleton Common; or to take any other action in relation thereto.

Motion: Moved and seconded by the Board of Selectmen that the Town vote to transfer the sum of \$50,000 from Line 194 Employee/Retiree Benefits [Unemployment Expense] of the FY 2010 Operating Budget as adopted under Article 4 of the May 4, 2009 Annual Town Meeting for a sewer feasibility study for Littleton Common.

Finance Committee and Board of Selectmen support Article 6.

ARTICLE 7
Board of Selectmen – Board of Water Commissioners
Roadway and Water Improvements

To see if the Town will vote to amend the action taken under Article 3 of the Special Town Meeting held on May 5, 2008, as amended by the action taken under Article 7 of the Special Town Meeting held on May 4, 2009, by increasing from \$1,000,000 to \$1,100,000 the amount of borrowing authorized thereunder to pay costs of roadway improvements and, where appropriate, water system improvements as roadways above them are being improved, or take any other action in relation thereto.

Motion: Moved and seconded by the Board of Water Commissioners that the vote of the Town adopted under Article 3 of the Special Town Meeting held on May 5, 2008, as amended by vote of the Town under Article 7 of the Special Town Meeting held on May 4, 2009, is hereby further amended by increasing from \$1,000,000 to \$1,100,000 the amount of the appropriation and borrowing authorized thereunder to pay costs of roadway improvements and, where

appropriate, water system improvements as roadways above them are being improved.

Finance Committee, Board of Water Commissioners, and Board of Selectmen support Article 7.

ARTICLE 8
Board of Water Commissioners
Water Capital Improvements

To see if the Town will vote to transfer from available funds and/or borrow a sum or sums of money for the purpose of funding capital improvements to the production facilities and distribution system of the Town of Littleton's Water Department, or to take any other action relative thereto.

Motion: Moved and seconded by the Board of Water Commissioners that the Town vote to appropriate the sum of \$400,000 for the purpose of funding capital improvements to the production facilities and distribution system of the Town of Littleton's Water Department, and that to meet this appropriation, the Treasurer, with the approval of the Board of Selectmen, is hereby authorized to borrow said sum under and pursuant to Chapter 44, Section 8(5), of the General Laws, or pursuant to and any other enabling authority, and to issue bonds or notes of the Town therefor, and further, that although the borrowing authorized by this vote must constitute a general obligation of the Town pursuant to Chapter 44 of the General Laws, it is the intention of the Town that the repayment of any borrowing authorized hereunder shall, in the first instance, be made from water system revenues.

Board of Water Commissioners and Board of Selectmen support Article 8.
Finance Committee recommendation forthcoming.

ARTICLE 9
Board of Selectmen
Other Post Employment Benefits Liability Fund

To see if the Town will vote to accept the provisions of Chapter 32B, Section 20 of the General Laws to establish a separate fund, to be known as an Other Post Employment Benefits Liability Trust Fund, to account for appropriations made to cover the unfunded actuarial liability related to retirees' health care and other post employment benefits; or to take any other action in relation thereto.

Motion: Moved and seconded by the Board of Selectmen that the Town vote to accept the provisions of Chapter 32B, Section 20 of the General Laws to establish a separate fund, to be known as an Other Post Employment Benefits Liability Trust Fund, to account for appropriations made to cover the unfunded actuarial liability related to retirees' health care and other post employment benefits.

Finance Committee and Board of Selectmen support Article 9.



TOWN OF LITTLETON, MASSACHUSETTS

May 3, 2010 Annual Town Meeting

*7:00 p.m. Charles Forbes Kaye Gymnasium
Littleton Middle School*

**ARTICLE 1
Board of Selectmen
Town Officers**

To choose all Town Officers and Committees necessary to be chosen at the Annual Town Meeting.

Motion: Moved and seconded by the Board of Selectmen that the following Officers be chosen for the year 2010: Fence Viewers: William Farnsworth, Timothy Harrison Whitcomb, Joseph Knox; Field Drivers: Raymond C. O'Neil; Surveyor of Timber & Measurer of Wood Bark: Henry Parlee; Measurers and Weighers of Grain, Hay, Coal and Livestock: Bill McFetridge, Ronald Pollack, Brian Pollack, Michele Roche, and Tom Wood.

Board of Selectmen supports Article 1.

**ARTICLE 2
Board of Selectmen
Annual Report**

To hear and act upon the reports of the Town Officers and Committees.

Motion: Moved and seconded by the Board of Selectmen that the Town vote to accept all printed reports of Town Officers and Committees as published in the 2009 Annual Town Report.

Board of Selectmen supports Article 2.

**ARTICLE 3
Board of Selectmen
Borrowing Authorization**

To see if the Town will vote to authorize the Town Treasurer, with the approval of the Board of Selectmen, to borrow money from time to time in anticipation of the revenue for the fiscal year beginning July 1, 2010, in accordance with the provisions of Chapter 44, Section 4 of the General Laws, and to issue a note or notes as may be given for a period of less than one (1) year, in accordance with Chapter 44, Section 17 of the General Laws, or to take any other action in relation thereto.

Motion: Moved and seconded by the Board of Selectmen that the Town vote to authorize the Town Treasurer, with the approval of the Board of Selectmen to borrow money and issue notes for the purposes itemized and described in Article 3 as printed in the warrant.

Finance Committee and Board of Selectmen support Article 3.

ARTICLE 4
Finance Committee/Board of Selectmen
FY 2011 Operating Budget

To see if the Town will vote to raise and appropriate, transfer from available funds in the treasury or transfer from the Enterprise and Trust Funds, such sums of money to defray the expenses of the various departments of the Town and to fix the salary and compensation of all elected officials for the Fiscal Year beginning July 1, 2010, or to take any other action in relation thereto.

Motion: Moved and seconded by the Finance Committee that the Town vote to raise and appropriate the sum of \$30,536,688, and transfer from the funds specified herein the sum of \$624,586, for a total of \$31,161,274, to defray the expenses of the various departments of the Town as specified herein and to fix the salary and compensation of all elected officials for the Fiscal Year beginning July 1, 2010.

Finance Committee, Board of Selectmen, and School Committee support Article 4.

	<i>Department</i>	FY2009 Actual	FY2010 Budget	FY2011 Recommend
114 MODERATOR				
Personal Services		\$0	\$0	\$0
Expenses		<u>100</u>	<u>100</u>	<u>100</u>
	Total 114	100	100	100
122 SELECTMEN / TOWN ADMINISTRATOR				
Personal Services		150,605	157,340	158,400
Expenses		17,572	12,070	11,870
MAGIC Assessment		<u>1,600</u>	<u>1,600</u>	<u>1,600</u>
	Total 122	169,777	171,010	171,870
131 FINANCE COMMITTEE				
Personal Services		-	-	-
Expenses		<u>393</u>	<u>500</u>	<u>500</u>
	Total 131	393	500	500
132 RESERVE FUND				
Expenses		<u>168,209</u>	<u>150,000</u>	<u>150,000</u>
	Total 132	168,209	150,000	150,000
135 FINANCE AND BUDGET				
Personal Services		483,145	482,007	489,933
Expenses		48,077	40,205	35,010
Audit		<u>36,450</u>	<u>27,000</u>	<u>27,000</u>
	Total 135	567,672	549,212	551,943
151 LEGAL				
Expenses		<u>174,994</u>	<u>100,000</u>	<u>100,000</u>
	Total 151	174,994	100,000	100,000

TOWN OF LITTLETON, MASSACHUSETTS

	<i>Department</i>	FY2009 Actual	FY2010 Budget	FY2011 Recommend
155	INFORMATION SYSTEMS			
	Personal Services	52,590	55,175	57,070
	Expenses	<u>77,090</u>	<u>67,350</u>	<u>65,459</u>
	Total 155	129,680	122,525	122,529
161	TOWN CLERK			
	Elected Salaries	-	45,652	47,283
	Personal Services	59,774	16,008	16,008
	Expenses	1,124	1,500	1,500
	Transfer In – Dog Tax Fund	-	-	<u>(2,200)</u>
	Total 161	60,898	63,160	62,591
162	ELECTIONS & REGISTRATIONS			
	Personal Services	-	-	-
	Expenses	<u>9,700</u>	<u>8,700</u>	<u>8,700</u>
	Total 162	9,700	8,700	8,700
171	CONSERVATION COMMISSION			
	Personal Services	15,683	18,848	19,491
	Expenses	1,000	1,000	1,000
	Transfer In - Wetland Fund	-	<u>(3,165)</u>	<u>(5,050)</u>
	Total 171	16,683	16,683	15,441
175	PLANNING BOARD			
	Personal Services	44,735	42,110	45,585
	Expenses	<u>1,175</u>	<u>1,175</u>	<u>1,175</u>
	Total 175	45,910	43,285	46,760
176	APPEALS BOARD			
	Personal Services	5,447	5,638	4,829
	Expenses	<u>1,679</u>	<u>1,200</u>	<u>1,200</u>
	Total 176	7,126	6,838	6,029
191	BUILDING MAINTENANCE			
	Personal Services	40,820	42,982	42,982
	Expenses	<u>413,736</u>	<u>316,556</u>	<u>311,556</u>
	Total 191	454,556	359,538	354,538
193	GENERAL INSURANCE			
	Expense	<u>268,837</u>	<u>300,000</u>	<u>300,000</u>
	Total 193	268,837	300,000	300,000
194	EMPLOYEE/RETIREE BENEFITS			
	Expenses	3,286,940	4,119,366	3,628,688
	Other Post Employment Benefits Liability Fund			900,000
	Transfer In - EMS Enterprise	(33,914)	(63,718)	(68,703)
	Transfer In - Recreation Revolving	-	<u>(14,393)</u>	<u>(14,393)</u>
	Total 194	3,253,026	4,041,255	4,445,492

TOWN OF LITTLETON, MASSACHUSETTS

	<i>Department</i>	FY2009 Actual	FY2010 Budget	FY2011 Recommend
196	Town Report / Town Meeting			
	Expenses	5,000	5,000	5,000
		Total 196	5,000	5,000
210	POLICE / DISPATCH			
	Personal Services	1,453,553	1,397,939	1,393,938
	Expenses	<u>102,228</u>	<u>95,510</u>	<u>100,061</u>
		TOTAL 210	1,555,781	1,493,449
220	FIRE DEPARTMENT			
	Personal Services	446,868	422,976	422,976
	Expenses	<u>33,580</u>	<u>21,948</u>	<u>21,948</u>
		Total 220	480,448	444,924
241	BUILDING DEPARTMENT			
	Personal Services	92,208	92,980	92,750
	Expenses	3,089	5,430	5,430
	Transfer In - Inspectional Revolving	-	(2,730)	(3,000)
		Total 241	95,297	95,180
300	SCHOOL DEPARTMENT			
	Budget	14,202,677	14,428,673	14,428,679
	Transfer In - LH Zappy Trust	(200)	(200)	(700)
	Transfer In - Hildreth Trust	(1,500)	(1,500)	(6,000)
	Transfer In - Goldsmith Trust	(100)	(100)	(500)
	Transfer In - Johnson Trust	<u>(200)</u>	<u>(200)</u>	<u>(750)</u>
		Total 300	14,200,677	14,426,673
				14,420,729
301	NASHOBA TECH ASSESSMENT			
	Expenses	<u>565,875</u>	<u>495,948</u>	<u>597,906</u>
		Total 301	565,875	495,948
				597,906
420	HIGHWAY DEPARTMENT			
	Personal Services	657,963	668,216	677,986
	Expenses	416,698	470,846	461,071
	Streetlights	30,070	33,077	33,077
	Wastewater	119,067	50,000	50,000
	B&M Crossing	2,806	2,806	2,806
	Gasoline	<u>47,961</u>	<u>110,000</u>	<u>100,000</u>
		Total 420	1,274,565	1,334,945
				1,324,940
422	ROADWAY REPAIRS			
	Expenses	<u>480,000</u>	<u>464,800</u>	<u>469,448</u>
		Total 422	480,000	464,800
				469,448
423	SNOW & ICE			
	Personal Services	99,300	67,115	68,000
	Expenses	<u>328,097</u>	<u>83,750</u>	<u>84,000</u>

TOWN OF LITTLETON, MASSACHUSETTS

	Department	FY2009 Actual	FY2010 Budget	FY2011 Recommend
	Total 423	427,397	150,865	152,000
491	CEMETERY DEPARTMENT			
	Personal Services	104,671	77,325	77,325
	Expenses	24,916	17,800	17,800
	Transfer In: Sale of Cemetery Lots	(12,000)	(12,000)	(12,000)
	Transfer In - Graves	(18,897)	(20,000)	(18,897)
	Total 491	98,690	63,125	64,228
510	HEALTH DEPARTMENT			
	Personal Services	26,558	26,540	26,240
	Expenses	886	1,235	1,235
	Assessment - Nashoba BOH	21,027	21,650	21,027
	Assessment - Nashoba Nursing	8,182	8,250	8,182
	Assessment - Eliot Clinic	3,780	3,780	3,780
	Animal Inspector	1,300	1,300	1,300
	Transfer In - B.Sampson Animal Fund	(500)	(500)	(2,500)
	Total 510	61,233	62,255	59,264
541	COUNCIL ON AGING			
	Personal Services	55,404	55,432	56,385
	Expenses	13,917	13,416	12,462
	Total 541	69,321	68,848	68,847
543	VETERANS SERVICES			
	Personal Services	5,000	5,000	5,000
	Expenses	659	750	750
	Veteran Benefits	9,196	12,000	12,000
	Total 543	14,855	17,750	17,750
610	REUBEN HOAR LIBRARY			
	Personal Services	354,844	355,265	351,522
	Expenses	64,950	62,658	67,400
	Merrimack Valley Assessment	28,552	30,489	31,714
	Transfer In - Library Trust Funds	(15,000)	(15,000)	(17,500)
	Total 610	433,346	433,412	433,136
630	PARK AND RECREATION DEPARTMENT			
	Personal Services	76,097	140,388	140,388
	Expenses	2,963	-	-
	Park Maintenance	16,029	6,800	6,800
	Transfer In - Revolving Wages	-	(60,550)	(60,550)
	Transfer In - Revolving Fields	(26,960)	(6,800)	-
	Total 630	68,129	79,838	86,638
690	Other CULTURE & RECREATION			
	Historical	69	700	700

TOWN OF LITTLETON, MASSACHUSETTS

	<i>Department</i>	<i>FY2009 Actual</i>	<i>FY2010 Budget</i>	<i>FY2011 Recommend</i>
	Memorial Day	500	500	500
	Patriot's Day	-	<u>50</u>	<u>50</u>
	Total 690	569	1,250	1,250
710	LONG TERM DEBT		4,167,486	4,178,104
720	SHORT TERM DEBT		15,229	301,118
	Transfer In - Cemetery Trust		(98,500)	(25,000)
	Transfer In - Self Help Grant		(18,000)	(18,000)
	Transfer In - Wastewater Settlement		(17,274)	(17,274)
	Transfer In - Oak Hill Cell Tower		(40,000)	(40,000)
	Transfer In - Newtown Hill Cell Tower		(59,479)	(57,204)
	Transfer In - Clean Lakes		(31,850)	(30,310)
	Transfer In - Bond premium		-	(18,915)
	Transfer In - Community Preservation		-	(36,250)
	Transfer In - Light Dept		<u>(202,991)</u>	<u>(196,014)</u>
	Total Debt Service	3,714,622	4,095,420	4,464,956

FUNDING SUMMARY

TOTAL Net Budgets	29,450,730	30,251,645	31,161,274
Total Transfers In	<u>577,365</u>	<u>584,658</u>	<u>624,586</u>
TOTAL Appropriated Budgets	28,873,366	29,666,987	30,536,688

ARTICLE 5
Board of Electric Light Commissioners
Electric Light Operating Budget

To see if the Town will vote to raise and appropriate, and/or transfer from available funds, a sum or sums of money, for electricity to be used for street lighting, and that the sum and income from the sale of electricity to private consumers and/or the electricity supplied to municipal buildings and from sales of appliances and jobbings during the current fiscal year, be appropriated for the Municipal Light Plant, the whole to be expended by the Manager of the Municipal Light Plant under the direction and control of the Electric Light Board for expenses of the plant for the fiscal year, as defined in Chapter 164, Section 57 of the General Laws, including out-of-state travel, and if said sum and said income shall exceed as the Electric Light Board may determine, it shall be transferred to the Construction Fund or other so designated account of said plant and appropriated for such additions thereto as may be authorized by the Electric Light Board and the balance of said excess shall be returned to the Town Treasurer, or take any other action in relation thereto.

Motion: Moved and seconded by the Board of Electric Light Commissioners that the Town vote that the income from the sale of electricity to private consumers and/or the electricity supplied to municipal buildings and from sales of appliances

TOWN OF LITTLETON, MASSACHUSETTS

and jobbings during the current fiscal year, be appropriated for the Municipal Light Plant, the whole to be expended by the Manager of the Municipal Light Plant under the direction and control of the Electric Light Board for expenses of the plant for the fiscal year, as defined in Chapter 164, Section 57 of the General Laws, including out-of-state travel, and if said sum and said income shall exceed such expenses of the plant as the Electric Light Board may determine, it shall be transferred to the Construction Fund or other so designated account of said plant and may be expended without further appropriation for such additions to such plant as may be authorized by the Electric Light Board and any unexpended balance of said excess shall be returned to the Town Treasurer.

Finance Committee, Board of Electric Light Commissioners, and Board of Selectmen support Article 5.

ARTICLE 6
Board of Water Commissioners
Water Enterprise Fund Operating Budget

To see if the Town will vote to appropriate \$1,992,560 or any other sum or sums of money from the Water Enterprise Fund to finance the operation of the Water Department for the fiscal year beginning July 1, 2010 (*detail below*), or to take any other action in relation thereto.

I. Water Enterprise Revenues	FY 2011
User Charges	\$1,902,410
Enterprise Available Funds	90,150
Investment Income	
Total Revenues	\$1,992,560
II. Costs Appropriated for the Enterprise Fund	
Salaries and Wages	602,550
Expenses	893,010
Capital Outlay – Equipment	0
Capital Outlay – Improvements	0
Reserve Fund	100,000
Debt Principal and Interest	397,000
Budgeted Surplus	0
Total Costs Appropriated for Enterprise Fund	1,992,560
III. Costs Appropriated for General Fund to be Charged to the Enterprise Fund	
Indirect Costs	0
Benefits	0
Pension Costs	0
Total Costs Appropriated for the General Fund.	0
Total Costs	\$1,992,560

Motion: Moved and seconded by the Board of Water Commissioners that the Town vote to appropriate \$1,992,560 from the Water Enterprise Fund to fund the operation of the Water Department for the fiscal year beginning July 1, 2010.

Finance Committee, Board of Water Commissioners, and Board of Selectmen support Article 6.

ARTICLE 7
Board of Selectmen
Emergency Medical Services Enterprise Fund

To see if the Town will vote to appropriate \$405,610, or any other sum or sums of money, from the Emergency Medical Services (EMS) Enterprise Fund to finance the operation of the EMS Department for the fiscal year beginning July 1, 2010 (*detail below*), or to take any other action in relation thereto.

I. EMS Enterprise Revenues	FY2011
User Charges	\$340,000
Enterprise Available Funds	60,610
Investment Income	5,000
Total Revenues	\$405,610
II. Costs Appropriated in the Enterprise Fund	
Salaries and Wages	212,582
Expenses	86,575
Capital Outlay – Equipment	22,750
Capital Outlay – Improvements	
Reserve Fund	15,000
Debt Principal and Interest	
Budgeted Surplus	
Total Costs Appropriated in E.F.	\$336,907
III. Costs Appropriated in General Fund to be Charged to the Enterprise Fund	
Indirect Costs	14,413
Benefits	23,945
Pension Costs	30,345
Total Costs Appropriated in G.F.	\$68,703
Total Costs	\$405,610

Motion: Moved and seconded by the Board of Selectmen that the Town vote to appropriate \$405,610 from the Emergency Medical Services (EMS) Enterprise Fund to fund the operation of the EMS Department for the fiscal year beginning July 1, 2010.

Finance Committee and Board of Selectmen support Article 7.

ARTICLE 8
Board of Selectmen/Finance Committee
Capital Items from Available Funds

To see if the Town will vote to raise and appropriate, and/or transfer from available funds, and/or borrow a sum or sums of money, to be expended by the respective Departments or Officers indicated, for the capital projects and purchases itemized and described, or to take any other action in relation thereto.

- A. Police Cruiser leases - \$40,500 to be expended by the Police Department; 3rd year (final) on 3 @ \$13,500.
- B. Fire Command Vehicle lease -\$6,000 to be expended by the Fire Department to lease a vehicle for Fire Department. Said payment will cover the fourth year's payment of a five-year lease.
- C. Highway Sidewalk Plow lease - \$45,000 to be expended by the Highway Department for the purpose of paying the lease on the sidewalk plow. Said payment will cover the third year's payment of a three-year lease.
- D. Fire Major Equipment Repair -\$13,125 to be expended by the Fire Department for the purpose of major equipment repairs and upkeep.
- E. Highway Major Equipment Repair - \$15,000 to be expended by the Highway Department for the purpose of major equipment repairs and upkeep.
- F. Shaker Lane Univents - \$27,000 to be expended by the School Committee for the purpose of replacing univent HVAC units at the Shaker Lane School.
- G. School Technology - \$20,000 to be expended by the School Committee for the purpose of purchasing new and replacement computer systems with printers and accessories for various school departments.
- H. Town Hall HVAC - \$9,000 to be expended by the Board of Selectmen for the purpose of repairing HVAC units at the Shattuck St building.
- I. Highway 1-ton tool truck - \$48,495 to be expended by the Highway Department for the purpose of purchasing a new 1-ton vehicle with plow as a replacement for an existing 2002 vehicle with mileage in excess of 100,000.
- J. UHF Radio Upgrade – \$40,000 to be expended by the Fire Department as matching funds for a Fire ACT regional UHF radio upgrade grant.
- K. Rear Boom Flail Mower – \$25,000 to be expended by the Highway Department to replace a 2003 model.

Motion: Moved and seconded by the Board of Selectmen that the Town vote to transfer from the Undesignated Fund Balance the sum of \$289,120 for capital projects and purchases itemized and described in Article 8 as printed in the warrant.

Finance Committee and Board of Selectmen support Article 8.

ARTICLE 9
Board of Selectmen
Track Design and Development

To see if the Town will vote to amend the action taken under Article 11 of the Annual Town Meeting held on May 4, 2009, and to raise and appropriate, and/or transfer from available funds, an additional sum of up to \$35,000 to be expended by the Permanent Municipal Building Committee, as directed by the Town Meeting, to continue the design and development of a track and/or multi-purpose field facility and for expenses incidental and related thereto, or to take any other action in relation thereto.

Motion: Moved and seconded by the Board of Selectmen that the Town vote to transfer from the Undesignated Fund Balance the sum of \$35,000 for the purposes described in Article 9 as printed in the warrant.

Board of Selectmen and School Committee support Article 9.

Finance Committee does not support Article 9.

ARTICLE 10
Community Preservation Committee
Community Preservation FY 2011 Budget

To see if the Town will vote to hear and act on the report of the Community Preservation Committee on the Fiscal Year 2011 Community Preservation Budget, to appropriate or reserve from FY 2011 Community Preservation Fund annual revenues and reserves the following amounts, as recommended by the Community Preservation Committee, with each item considered a separate appropriation:

Appropriations

Administration	\$5,000.00
Debt service – from FY 2011 open space	14,775.00
Debt service – from FY 2011 historic resources	15,235.50
Debt service – from historic resources reserve	6,239.50
<i>Sub-total</i>	\$41,250.00

Reserves

Open Space (to Reserve)	\$460.51
Community Housing (to Reserve)	15,235.51
Budgeted Reserve (to Reserve)	101,648.54
<i>Sub-total</i>	\$117,344.56
TOTAL	\$158,594.56

Motion: Moved and seconded by the Community Preservation Committee to approve the appropriations and reserves itemized and described in Article 10 as printed in the warrant.

Community Preservation Committee, Finance Committee, and Board of Selectmen support Article 10.

ARTICLE 11

Board of Selectmen – School Committee – Trust Fund Commissioners M.H. Kimball Trust School Grant Funds

To see if the Town will vote to transfer \$9,800 from a grant from the M.H. Kimball Trust to the Littleton School Department for the purpose of procuring and installing ceiling-mounted LCD projectors at the Russell Street Elementary School and costs related thereto, or to take any other action in relation thereto.

Motion: Moved and seconded by the Board of Selectmen that the Town vote to transfer \$9,800 from a grant from the M.H. Kimball Trust to the Littleton School Department for the purpose of procuring and installing ceiling-mounted LCD projectors at the Russell Street Elementary School and costs related thereto.

Finance Committee, Board of Selectmen, School Committee, and Trust Fund Commissioners support Article 11.

ARTICLE 12

Board of Selectmen/Personnel Board Personnel By-law Amendments

To see if the Town will vote to amend Chapter 33 of the Town Code, Personnel, as follows:

1. Amend the Personnel By-law to use the term "Personnel Board" uniformly throughout by striking all references to "Personnel Committee", "Committee on Personnel", and, when used in reference to the Personnel Board, "Committee", and inserting in place thereof "Personnel Board".
2. Amend §33-2 to provide for staggered three-year terms for Personnel Board members by deleting the second sentence of the second paragraph of §33-2 and replacing it with the following:

The Town department head and employee at large shall be elected by their peers for a term of two years so arranged that the term of one shall expire each year. All other appointments to the Board shall be made by the Board of Selectmen for three-year overlapping terms so arranged that the term of at least one member shall expire each year.

3. Add the category of On-Call/Temporary Employee throughout the Personnel By-law, as follows:

- a. Amend §33-7 by inserting after "d. Seasonal Employee" the following definition "e. On-Call/Temporary Employee: Any non-benefit eligible employee whose duration of employment with the Town is on an on-call or temporary basis." and by relettering each existing subsection accordingly;
- b. Amend §33-8.B by adding "d. On-Call/Temporary" so that said section reads as follows: "All positions subject to the provisions of the Personnel By-law of the Town shall fall into one of the following categories: a. Benefit Eligible; b. Non-

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Benefit Eligible; c. Seasonal; d, *On-Call/Temporary* These categories will determine an employee's eligibility for benefits as specified by this By- Law."

4. Amend §33-13 to read as follows: "~~Step increases~~ A step increase will be awarded on an annual basis at the employee's anniversary providing the employee has completed at least one (1) year of satisfactory employment, *unless otherwise exempted by attached schedules*. When an employee reaches the top step of the grade they will no longer be eligible for a step increase."
5. Amend the Classification and Compensation Plan by deleting "FY 2010" and inserting in place thereof "FY 2011", with no changes in the dollar amounts contained in said plan.
6. Amend Schedule A of the Classification and Compensation Plan as follows:
 - a. Delete "Outreach Coordinator" at Grade 5 and add "Coordinator for Outreach and Respite Care" at Grade 7;
 - b. Add "Department Clerk" at Grade 4; and
 - c. Reclassify "Assistant Treasurer" from Grade 7 to Grade 9.
7. Amend Schedule B as follows:
 - a. Add "On-Call Meeting Clerk" at \$11.65 per hour; and
 - b. Add "PR&CE Preschool Coordinator/Lead Coordinator" at \$15.00 per hour.
8. Amend Schedule C, Temporary/Seasonal Park & Recreation Department positions, as follows
 - a. Delete Schedule C and replace it with the following:

Grade	Step 1	Step 2	Step 3	Step 4	Step 5
1	\$8.75	\$9.01	\$9.28	\$9.56	\$9.85
2	\$9.25	\$9.53	\$9.81	\$10.11	\$10.41
3	\$10.00	\$10.30	\$10.61	\$10.93	\$11.26
4	\$10.50	\$10.82	\$11.14	\$11.47	\$11.82
5	\$12.00	\$12.36	\$12.73	\$13.11	\$13.51
6	\$14.00	\$14.42	\$14.85	\$15.30	\$15.76
7	\$15.25	\$15.71	\$16.18	\$16.66	\$17.16
8	\$16.50	\$17.00	\$17.50	\$18.03	\$18.57
9	\$17.25	\$17.77	\$18.30	\$18.85	\$19.42
10	\$19.00	\$19.57	\$20.16	\$20.76	\$21.38

- b. Amend "Counselor – Tahattawan" to read "Senior Counselor – Tahattawan" at Grade 2;
- c. Add "Snack Hut Manager" and "Lead Counselor – Tahattawan" at Grade 3;
- d. Add "Summer Program Coordinator" at Grade 5;
- e. Reclassify "Camp Specialist – Music" from Grade 5 to Grade 6;
- f. Reclassify "Sailing Coordinator" from Grade 6 to Grade 7;
- g. Reclassify "Preschool Teacher" from Grade 6 to Grade 10;
- h. Delete "Camp Tahattawan Assistant Director" and add "Assistant Director/CIT Director – Tahattawan" at Grade 6;
- i. Reclassify "Camp Director – Tahattawan" from Grade 7 to Grade 8;

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- j. Add “Assistant Director – Prouty” at Grade 7; and
- k. Add “Tennis Instructor,” “Golf Instructor,” and “Special Programs Instructor” at Grade 9.

9. Add Schedule C-1, Temporary/Seasonal/Fee-based Community Education Enrichment Program, as follows:

Grade	Step 1	Step 2	Step 3
1	8.50	8.93	9.37
2	14.00	14.70	15.44
3	20.00	21.00	22.05
4	25.00	26.25	27.56
5	30.00	31.50	33.08
6	35.00	36.75	38.59

- Grade 1 - Community Education Teachers Aide
- Grade 2 - Community Education Assistant
- Grade 3 - Community Education Instructor 1
- Grade 4 - Community Education Instructor 2
- Grade 5 - Community Education Instructor 3
- Grade 6 - Community Education Instructor 4

10. Add Schedule D, Fire Department On-Call, as follows:

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
1	\$8.17					
2	\$11.76	\$12.01	\$12.26	\$12.51	\$12.76	\$13.01
3	\$12.00	\$12.25	\$12.50	\$12.75	\$13.00	\$13.25
4	\$13.89	\$14.14	\$14.39	\$14.64	\$14.89	\$15.14
5	\$14.66	\$14.91	\$15.16	\$15.41	\$15.66	\$15.91
6	\$14.87	\$15.12	\$15.37	\$15.62	\$15.87	\$16.12

<u>Grade 1</u> Probationary Fire Fighter or Emergency Medical Technician	<u>Grade 3</u> On Call Fire Fighter/ EMT
<u>Grade 2</u> On Call Fire Fighter	<u>Grade 4</u> On Call Lieutenant
On Call Emergency Medical Technician	<u>Grade 5</u> On Call Captain
	<u>Grade 6</u> On Call Deputy Chief

Step increases on Schedule D will be awarded on the basis of performance as determined by the Fire Chief.

or to take any other action in relation thereto.

Motion: Moved and seconded by the Board of Selectmen that the Town vote to amend Chapter 33 of the Town Code precisely as set forth in Article 12 as printed in the warrant.

Personnel Board, Board of Selectmen, Finance Committee, and Park & Recreation Commission support Article 12.

**ARTICLE 13
Board of Selectmen
Revolving Funds**

To see if the Town will vote to authorize the following Fiscal Year 2011 Revolving Funds, in accordance with Chapter 44, section 53E½ of the General Laws, or to take any other action in relation thereto.

- (1) Wiring/Plumbing/Gas Inspections: to allow receipts from wiring and plumbing fees to be segregated into a special account; and with funds therefrom, up to a limit of \$75,000 annually, to be expended to compensate the Wiring, Plumbing and Gas Inspectors, under the direction of the Building Commissioner, with the prior year's fund balance to be available for expenditure;
- (2) Dog By-law Enforcement: to allow receipts from dog license fees and fines to be segregated into a special account; and with funds therefrom, up to a limit of \$5,000 annually, to be expended for costs associated with by-law enforcement, under the direction of the Town Clerk, with the prior year's fund balance to be available for expenditure;
- (3) Cemetery Lots: to allow receipts from the sale of lots and grave opening fees to be segregated into a special account; and with funds therefrom, up to a limit of \$10,000 annually, to be expended for associated administrative costs, under the direction of the Cemetery Commission, with the prior year's fund balance to be available for expenditure;
- (4) Alarm Box Repairs: to allow receipts from alarm box fees to be segregated into a special account; and with funds therefrom, up to a limit of \$5,000 annually, to be expended for repairs to alarm boxes, under the direction of the Fire Department, with the prior year's fund balance to be available for expenditure;
- (5) CPR Courses: to allow receipts from CPR course fees to be segregated into a special account; and with funds therefrom, up to a limit of \$2,000 annually, to be expended for CPR course costs, under the direction of the Fire Department, with the prior year's fund balance to be available for expenditure;
- (6) Sealer of Weights and Measures: to allow receipts from sealer fees to be segregated into a special account; and with funds therefrom, up to a limit of \$3,000 annually, to be expended to compensate the Sealer, under the direction of the Board of Selectmen, with the prior year's fund balance to be available for expenditure;
- (7) Fire Safety Act Compliance: to allow receipts from Fire Safety Act fees and fines to be segregated into a special account; and with funds therefrom, up to a limit of \$3,000 annually, to be expended for associated administrative costs, under the direction of the Board of Selectmen, with the prior year's fund balance to be available for expenditure;
- (8) M.A.R.T: to allow receipts from reimbursement from M.A.R.T. bus fees to be segregated into a special account; and with funds therefrom, up to a limit of \$68,000 annually, to be expended for wages and expenses for senior van operation, under the direction of the Council on Aging, with the prior year's fund balance to be available for expenditure;

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(9) *Pet Cemetery*: to allow receipts from pet cemetery fees to be segregated into a special account; and with funds therefrom, up to a limit of \$20,000 annually, to be expended for associated administrative costs, under the direction of the Cemetery Commission, with the prior year's fund balance to be available for expenditure;

(10) *Community Education*: to allow receipts from community education fees to be segregated into a special account; and with funds therefrom, up to a limit of \$80,000 annually, to be expended for wages and associated administrative costs, under the direction of the Park & Recreation Commission, with the prior year's fund balance to be available for expenditure;

(11) *Spectacle Pond Cell Tower*: to allow receipts from the Spectacle Pond Cell Tower rent to be segregated into a special account; and with funds therefrom, up to a limit of \$40,000 annually, to be expended for debt service for the Clean Lakes program, under the direction of the Board of Selectmen, with the prior year's fund balance to be available for expenditure; and

(12) *Legal Advertisements*: to allow receipts paid by applicants for advertising costs to be segregated into a special account; and with funds therefrom, up to a limit of \$5,000 annually, to be expended for legal advertising costs, under the direction of the Board of Appeals, with the prior year's fund balance to be available for expenditure.

Motion: Moved and seconded by the Board of Selectmen that the Town vote, in accordance with Chapter 44, section 53E½ of the General Laws, to authorize Fiscal Year 2011 Revolving Funds precisely as set forth in Article 13 as printed in the warrant.

Finance Committee and Board of Selectmen support Article 13.

ARTICLE 14
Board of Selectmen
Chapter 90 Road Improvements

To see if the Town will vote to transfer from available funds or authorize the Treasurer to borrow in anticipation of reimbursements, a sum of money for authorized road improvements and other projects provided for under Chapter 90 of the General Laws; or to take any other action in relation thereto.

Motion: Moved and seconded by the Board of Selectmen that the Town vote to appropriate funds available from the Massachusetts Highway Department in the amount of \$285,847 for authorized road improvements and other projects provided for under Chapter 90 of the General Laws.

Finance Committee and Board of Selectmen support Article 14.

ARTICLE 15
Planning Board/Board of Selectmen
By-law Amendment: Digital Plan Submittals

To see if the Town will vote to amend the Town Code, by inserting a new Chapter 138, as follows:

Chapter 138, PLANS, FILING OF

§ 138-1. Electronic Files.

To facilitate maintaining the Town of Littleton's records, for example the assessor's tax maps, an electronic file (the "standard digital file") of definitive subdivision plans and plans for which approval under the subdivision control law is not required pursuant to G.L. c.41, §81P shall be filed with the Planning Board within 15 business days after endorsement. The standard digital file shall comply with Level III of the current version of the MassGIS "Standard for Digital Plan Submission to Municipalities" (hereafter "the standard"), available on the Internet at <http://www.mass.gov/mgis/standards.htm>. The standard digital file submitted must comply with Level III of the standard, and the vertical datum shall be the North American Vertical Datum 1988.

Upon written request, the Planning Board may waive the requirement for submitting the standard digital file or for complying with Level III of the standard. In place of the Level III requirement, the Planning Board may allow submission of a standard digital file that complies with Level I. Any request for a waiver must include a statement as to why submitting a digital file is not possible or why the requirement should be for Level I of the standard."

or to take any other action in relation thereto.

Motion: Moved and seconded by the Board of Selectmen that the Town vote to amend the Town Code by adding a new Chapter 138 precisely as set forth in Article 15 as printed in the warrant.

Board of Selectmen, Board of Assessors, and Planning Board support Article 15.

ARTICLE 16
Board of Selectmen
Compensating Balance Agreement

To see if the Town will vote to authorize the Treasurer to enter into a Compensating Balance Agreement(s) for FY 2011, pursuant to Chapter 44, Section 53F of the General Laws, or to take any other action in relation thereto.

Motion: Moved and seconded by the Board of Selectmen that the Town vote to authorize the Treasurer to enter into a Compensating Balance Agreement(s) for FY 2011, pursuant to Chapter 44, Section 53F of the General Laws.

Finance Committee and Board of Selectmen support Article 16.

ARTICLE 17
Board of Selectmen
Senior Work Program

To see if the Town will vote to request the Board of Assessors to commit \$50,000, or any other sum or sums of money, from the FY 2011 Overlay Account for Abatements to fund the Senior Citizen Tax Work-off Abatement Program, or to take any other action in relation thereto.

Motion: Moved and seconded by the Board of Selectmen that the Town vote to request the Board of Assessors to commit \$50,000 from the FY 2011 Overlay Account for Abatements to fund the Senior Citizen Tax Work-off Abatement Program.

Finance Committee, Board of Selectmen, and Council on Aging support Article 17.

ARTICLE 18
Board of Selectmen/Library Trustees
Library Fines

To see if the Town will vote to amend the Town Code, Chapter 118, Library, by deleting §118-1. “Detention of materials; enforcement,” which currently reads as follows: “Whoever detains a book, magazine, newspaper, pamphlet, manuscript, phonographic record, audiotape, videotape, museum pass or other item which belongs to the Town Library for thirty (30) days after a written notice to such person or to such person's parent or guardian, if a minor, containing a copy of this chapter and notice that such materials have been kept past the time allowed by the regulations of the library, has been sent by certified mail from the librarian thereof shall pay to the library, in addition to the overdue fines provided by Paragraph 6 of its circulation policy and all costs of replacement, an additional fine of twenty-five dollars (\$25.). The Town Librarian will be the enforcing person.” or to take any other action in relation thereto.

Motion: Moved and seconded by the Library Trustees that the Town vote to amend Chapter 118 of the Town Code precisely as set forth in Article 18 as printed in the warrant.

Library Trustees and Board of Selectmen support Article 18.

Town of Littleton
Finance Committee Report
Fiscal Year 2011



To the residents of Littleton:

The Finance Committee is pleased to prepare this informational report containing our recommendations for the FY11 budget as well as recommended fiscal guidelines for the Town. It is our hope that this sharing of information prior to Town Meeting will enable voters to better understand the many issues facing the Town today and their impact on the budget recommendations made herein. The data presented here is based on information available as of mid-April 2010. Any significant changes to these figures will be presented at Town Meeting.

The Role of the Finance Committee

The Littleton Finance Committee consists of seven members, each appointed to a three-year term. Two members are appointed by the Selectmen, two by the School Committee, one by the Board of Assessors, one by the Moderator and one by the Light and Water Commissioners. This appointment procedure allows for a diverse group with overlapping terms and expertise.

The primary function of the Finance Committee (FinCom) is to review departmental budgets and submit a balanced budget (Article 4 of the Annual Town Warrant) to Town Meeting. In addition to this statutory budget responsibility, the FinCom has a set of specified financial management responsibilities including:

- Managing a small reserve fund account to meet unforeseen expenditures within the current budget year;
- Conducting public hearings on budgets and other financial matters that may come before the Town;
- Establishing fiscal guidelines for Town Officials for use in preparing their budget requests and capital planning needs;
- Participating in sub-committees requiring financial input or guidance, and;
- Providing financial feedback or input to Town boards or employees.

Committee members are assigned as liaisons to each department, board or committee to facilitate communication and understanding of the issues during the budget process as well as throughout the year. The FinCom's role, however, is limited to making recommendations to Town Meeting or the appropriate governing body. The decision-making responsibility rests with the elected officials and those who vote at Town Meeting and general elections.

Fiscal Year 2011 Budget Pressures

The Town continues to deal with the financial difficulties presented to us during the past several years. A weak state economy has placed increased burdens on local town governments to provide for the escalating costs associated with the delivery of services to the community. The dismal state of our nation's economy has made this situation even more acute. Through prudent financial planning and a conservative approach to spending, our community has been able to weather the cuts in local aid payments by the state, but we have serious concerns about our ability to do so in the long-term. Should state revenues continue to decline over the next several years, further reductions in such aid will seriously impact our town's services.

The Finance Committee and the Board of Selectmen approved an updated financial policy that strengthened many of the guidelines that have been incorporated in the Town budgets since FY05. Following these guidelines over the past several years has enabled the Town to be better prepared for these adverse changes in the economy. Our updated policy, presented at the end of this report, formalizes these guidelines to help us prepare for the uncertainty of the next few budget cycles as the

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economy and State finances rebound. Until that time, we will face some tough decisions regarding spending as we attempt to balance current and future needs against declining revenues. It is the Finance Committee's job to evaluate all options and provide Town Meeting with the best possible recommendation for the long-term financial health of the Town.

The Finance Committee's primary goal during each budget cycle is to maintain the financial stability of the Town. In addition to this goal we attempt to fund the desired levels of services to be provided to the citizens of the Town. The ability to fund all departments to the desired levels is difficult in the best of times, and in challenging years such as this, impossible. The best we can recommend is to essentially level-fund the budget for all departments, including the schools.

Littleton, like many of its neighbors, is facing many challenges that require Town officials and citizens to make difficult decisions. Growth in our population, quality of life, level of services and affordability to live in the Town can often be in conflict with each other. With each new residence come additional roads to maintain, children to educate, and neighborhoods to safeguard. Studies have shown that although this property is added to the tax roll, the cost of services provided exceeds the tax collected. If taxes are increased to cover the needs, Littleton may become unaffordable to some of its citizens, changing the character of the Town. If these needs are not covered, Littleton may become undesirable to some citizens.

The primary budget conflict stems from several factors. Proposition 2 1/2 allows a Town to increase the levy capacity 2.5% from year to year plus any added new growth. This, along with State Aid and local receipts, forms the basis of available revenue to be allocated. Simply put, in order to manage the long-term balance of revenues and expenses without a Proposition 2 1/2 override demands that growth in expenses cannot be allowed to outpace revenue growth.

While determining this year's recommended budget, the Finance Committee kept these priorities in mind. We would:

- Not recommend or support an operational override for FY11;
- Maintain level- funding for all town departments and the School Department;
- Not recommend a Cost of Living Adjustment (COLA);
- Provide for step increases and longevity payments for Town employees;
- Provide funding for a Facilities Manager to oversee the maintenance for all Town and School buildings.
- Provide funding for road repairs;
- Provide funding for capital equipment.

Total revenues projected for FY11 have seen a modest increase. Net State aid, based on the initial Cherry Sheet from the Governor's budget, will decrease slightly on the Town-side and be level-funded for the School department. The Legislature has forecast that they may cut 4% from local aid and Chapter 70 (School funding) for FY11. Should this take place, it will put additional pressure on this budget, particularly in the School Department where they may have to dip further into their reserves or have to reduce staff. The final numbers from the Legislature may necessitate modifications to the budget presented in this report. New growth estimates are much less than last year and other non-tax receipts are showing no significant increases.

The change to quarterly tax billing continues to help the Town to better manage cash flow and not experience periods of cash short-falls which, in past years, forced the Town to borrow and incur unexpected interest costs.

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The Finance Committee, in recommending a budget for FY11, has managed to fund nearly all the priority projects shown above. We were unable to fund a Facilities Manager at the present time due to these other priorities and lower overall growth in revenues. The committee realizes the importance of this position given the significant increases in new and rehabilitated Town properties. The Finance Committee and the Board of Selectmen will continue to plan for the filling of this position as soon as a stable funding source for the new hire and an adequate maintenance budget can be identified.

Changes in Revenues FY11 vs. FY10

(in dollars)

This chart details the revenue growth contained in the FY11 budget.

The net revenue growth % for FY11 is 2.35%. This % was also 2.35% last year.

Changes in Expenditures FY11 vs. FY10

This chart details the growth in expenses contained in the FY11 budget.

A budget surplus of \$1,250 exists at this time.

<i>Item</i>	<i>Amount</i>
<i>Total Revenue FY10</i>	<i>\$ 33,006,069</i>
Add: additional revenue sources	
Allowed 2 1/2 % Levy Increase	561,170
New Growth	175,000
Increase in Other Available Funds	39,927
Increase in Debt/Capital Exclusion	498,829
Less: Decrease in Local Receipts	(61,500)
Decrease in Free cash	(275,880)
Decrease in State Aid (Cherry Sheet)	(130,444)
<i>Net Revenue Growth</i>	<u><i>\$ 807,102</i></u>
Non-recurring revenue adjustments	
Add: Change in transfers of prior year funds	(31,725)
<i>Net Change in Total Revenues</i>	<u><i>\$ 775,377</i></u>
<i>Total Revenue FY10</i>	<u><i>\$ 33,781,446</i></u>
<i>% Revenue Growth</i>	<i>2.35%</i>

<i>Item</i>	<i>Amount</i>
<i>Total Expenditures FY10</i>	<i>\$ 33,001,388</i>
Changes in expense items	
Decrease in Town Operating budget	(292)
Increase in debt service & exclusions	399,691
Decrease in Cherry Sheet charges	(552)
Increase in School Budget	6
Decrease in other expenditures	(146,114)
Increase in warrant articles	22,125
Increase in health ins & pension costs	409,222
Increase in Nashoba Tech assessment	94,722
<i>Net Change in Total Expenditures</i>	<u><i>\$ 778,808</i></u>
<i>Total Expenditures FY10</i>	<u><i>\$33,780,196</i></u>
<i>% Expenditure Growth</i>	<i>2.36%</i>

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The above chart shows the realities of what the FinCom has been faced with in proposing the FY11 budget. The revenue increase comes from expected increases in the levy and new growth, which is slightly off-set by declines in State Aid and available cash.

The use of non-recurring revenues over the past years, coupled with prior decreases in State aid, has added to the budget pressures experienced by the Town. During the 3 year period between FY04 and FY06, for example, a total of \$953,431 in one-time revenues were used to cover operating budget shortfalls. Although these transfers were done to balance their respective budgets, their impacts continue to be felt year after year as we attempt to cover those additional expenses without the availability of those revenues. In FY11, no non-recurring revenue transfers were made. The Finance Committee has taken a strong stance against the use of non-recurring revenue streams. This opposition has been a major contributing factor in the financial health of the Town.

Moving forward, three items have been, and will continue to be, major contributors to the expenditure levels of the Town: debt service, the school budget and employee benefit costs.

Debt Service

The Town enters FY11 with total outstanding principal debt \$38,848,843 with associated future interest costs of \$12,267,600 for total debt service of \$51,116,443. These figures do not include projects that have yet to be permanently bonded or debt incurred by the Water Department. Bonds for the Police Station and other minor projects were issued during FY10 and are included in the above figures for the first time.

Reimbursements from the State for the High School and Shaker Lane construction projects offset \$13,944,551 of the above total debt service. Payments on debt issued for the Light Department, for which the Town will be reimbursed, total an additional \$1,454,215. Cell tower revenues, covering an additional \$998,528, support some recent debt incurred for the purchase of land. Funds from the Community Preservation Act offset \$463,000 of additional debt costs. This leaves a net of \$34,256,149 in total Town supported debt service. Of this total, \$23,528,558 in principal and interest payments has been issued as debt exclusion, where the year-to-year debt service payments are raised outside of the normal Proposition 2 ½ levy calculation. The FinCom has advocated limiting future debt within the operating budget of the Town. We have recommended, and feel that it is absolutely necessary, that any future construction projects, such as the proposed track be done as debt exclusions.

Adding debt to the Town, similar to households using credit cards, places the burden of payment onto future years and constrains operating budgets. The Town continues to feel that impact in FY11. The debt service within the operating budget of the Town (total debt service *less* reimbursements *less* debt exclusion items) represents 5.27% of the adjusted revenues of the Town. This percentage stood at 5.67% in FY10 and is reflective of the FinCom's resistance to borrow within Prop 2½. The FinCom has been working to reduce this portion of the debt service payment below the stated guideline of 5%. Even as we achieve this level we feel that future debt issuance within Prop 2 ½ must be kept to a minimum.

In the current year's budget we have allowed for an increase of \$100,000 to the borrowing authorization for the replacement of the water main associated with the repaving of Goldsmith Street. The debt service associated with this project is minimal for the Town as the Water Department will begin to make the payments from water revenues in FY12. The Finance Committee does not foresee the need to issue further debt in order to continue with the 10-year road reconstruction project. Projections currently show that the operating budget impact can be minimized through the use of State Chapter 90 highway funds

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and regular road repair dollars already allocated within the operating budget. In FY11, a total of \$490,700 is set aside within the operating budget for both the Goldsmith Street debt service and funding for the road project. The Finance Committee is committed to following the current road repair plan as a baseline. Any available funding during the project lifecycle should be used to decrease the need for future borrowings.

While decreased debt payments provide additional funds for spending in other areas, the Finance Committee feels that it is necessary to set aside these savings to fund capital purchases or other one-time expenditures. These funds should not be allowed to re-enter the operating budget where expenses normally compound at a rate greater than new available revenues. *The Town's new Financial Policy, approved by the Board of Selectmen and Finance Committee earlier this year will be discussed later in this report.*

This year, the Finance Committee has not recommended the use of capital exclusions to fund items that normally would have been borrowed in previous years. This decision has been taken in recognition of the current economic climate, but will continue to be option in future years. A capital exclusion is similar to a debt exclusion in that the payment is raised outside of the normal Proposition 2 ½ levy calculation. However, a capital exclusion raises the total amount of the funds needed all at once, essentially paying cash for our purchase instead of using our credit card. A capital exclusion does impact the tax rate of the Town since it raises funds outside of Proposition 2 ½ for a single year. (*Specific impacts to the tax rate will be discussed later in this report.*) This funding mechanism enables the Town to decrease the amount of debt service and free up dollars within the operating budget to maintain the level of services required.

During this budget cycle all Town departments were asked to update their projected capital needs for the next ten years. The information has been compiled in a fashion that enables the planning process for these major capital purchases to become much more efficient. The Finance Committee has also identified capital purchases and projects that are likely candidates for capital exclusions over the next few years. It is our hope that the Town and Town Meeting approve the use of capital exclusions as a strategy to help strengthen and ensure the financial well being of Littleton.

School Budget

The Littleton Public Schools are the major recipient of Town Meeting appropriation. There is no question as to the value of a quality school system within the Town and the need for the community to provide its children with a quality education and proper foundation for their future.

The responsibility of the School Committee is to provide quality education and to advocate for an ever-improving system based on the educational needs of the children, the desires of the community, and statutory requirements. It is the responsibility of the FinCom to recommend to Town Meeting an appropriation that it believes is sufficient to meet those educational needs represented by the School Department budget, as well as to provide for the safety, protection and other services to the community within the limited resources available to the Town.

In the FY11 budget process, the FinCom recommends a Town appropriated school budget of \$14,428,679, or level funding when compared to the FY10 appropriation. A level funded Town appropriation accompanied by level funded Chapter 70 dollars from the State may require the School Department to use their reserves to a greater extent than in previous years. As detailed in the paragraphs below, the Finance Committee has discussed this alternative with the School Department. Both

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Committees are aware of the potential impacts this may have on the School budget in future years and will work together to implement a plan to manage the impacts to the Schools and the Town in constructing future budgets.

The Finance Committee is also supporting \$47,000 in capital appropriations to fund the ongoing replacement of HVAC units at the Shaker Lane school and replacement of older existing computers at the high school.

The FinCom makes its recommendation by taking into account salary increases, special education spending, maintenance and utility costs and balancing those needs against the funds available to the Town.

In addition to the Town's appropriation, the school system also funds its operations using available grants, donations and revolving funds. The use of these funds is incorporated into the current level of programs and staffing found in the schools with the unspent balance providing a cushion for the School Committee to access for unexpected costs such as special education without asking the Town to provide additional funding. The school department expects to end FY11 with a balance of \$400,000 in their revolving fund accounts.

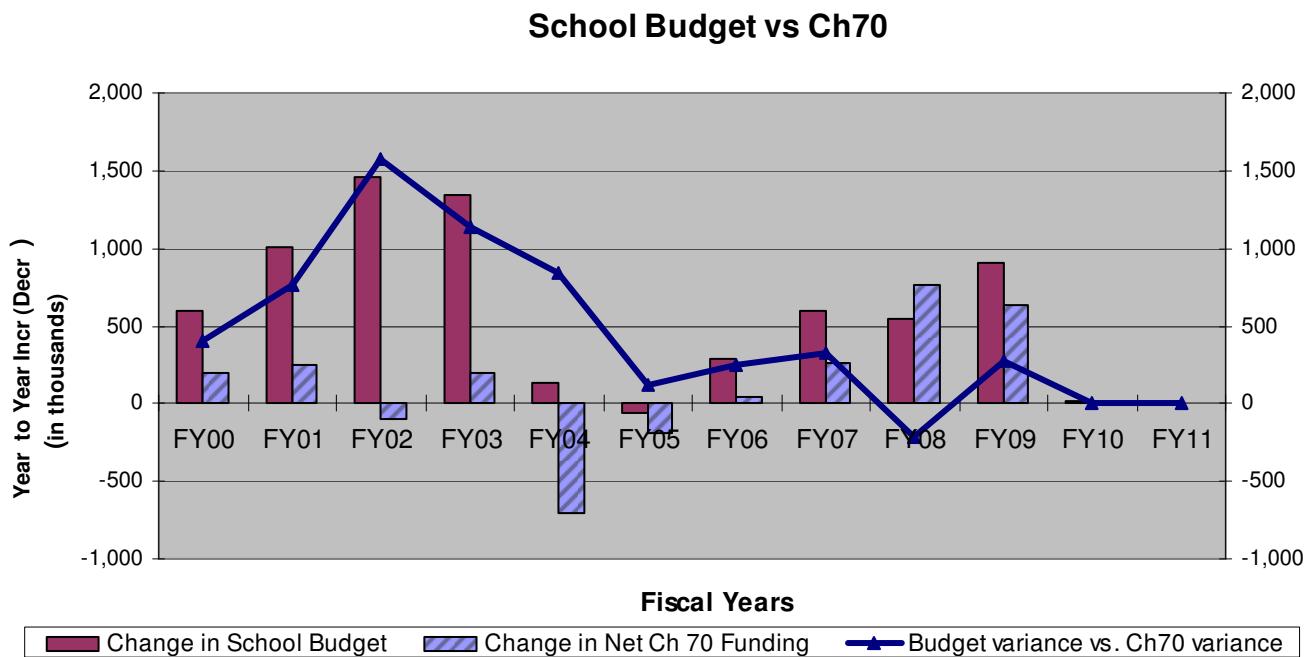
The use of \$140,000 of these funds in FY11 will decrease the reserves within the revolving funds to their lowest levels in years. The Finance Committee has worked closely with the School Committee over the past three years in increasing these reserves and decreasing the school's dependence on using these funds within the operating budget. While the Finance Committee has agreed with the use of these funds in preparing the FY11 budget, we believe that spending these funds must be minimized in future budgets. Spending in excess of revenues cannot continue to occur since the fund balance could be exhausted within a year or two. Since the spending levels are incorporated into the current levels of programs provided by the school system, once these funds are exhausted, the school system will either be forced to cut programs or ask the Town to fund the shortfall in addition to its normal budget increase. The Finance Committee continues discussions regarding the use of revolving funds with the School Committee.

Chapter 70 is the funding that the Town receives from the state to supplement the school's operating budget. Starting in 2006, the state made changes to the distribution of Chapter 70 funding across the Towns of Massachusetts. Prior to 2006, it was clear that Littleton was not receiving its fair share of Chapter 70 funding. The correction implemented to bring Littleton up to par in Chapter 70 funding compared to similar Towns is now complete. Going forward, the increases that Littleton has enjoyed will not continue. We originally projected that the Town would need to fund a \$500,000 budget deficit in a projected level-services school budget at the point in time when Chapter 70 funding returned to normal levels. This shortfall has been offset through a combination of federal ARRA funds and revolving funds totaling \$439,086 to cover the deficit this year. If the school budget continues to grow and outpace projected future Town revenues, there will be a severe shortfall in the school operating budget. This is due to the fact that approximately 70% of the school budget is linked to employee wages that have historically compounded at 5% - 6%. Additional staffing increases this number and will also increase a potential budget shortfall.

The chart below outlines the correlation between the year to year change in the school budget and Chapter 70 funding. The Town has increased the school operating budget at levels greater than the increases in Chapter 70 funding in 9 of the past 12 years. The projected funding shortfall occurred when Chapter 70 was level funded by the legislature, as opposed to the increases shown from FY07 to FY09.

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Note that at this writing the legislature is expected to cut Chapter 70 funding by approximately 4.0% for FY11.



With the spending of the revolving funds and federal stimulus funds in addition to the Town's appropriation total spending for the school system in FY11 is projected to be \$14,866,330, a 3.0% increase over FY10. This amount does not include Town provided employee benefit costs as well as costs for other Town services provided to the school system. Currently this figure is \$2,689,350. Debt service payments will account for an additional \$3,246,912. In total, estimated school related spending in FY11 will be approximately \$21.9 million (64.9% of the total Town budget).

Russell Street School Renovation Project – The Town will receive a 47.84% reimbursement of qualified expenses for this project from the state. The good news is that the project was originally approved at \$13,400,000, but is coming in at about \$10,500,000. *This project and its impact to the tax rate will be discussed later in this report.*

Looking to the future, these issues cause increasing concern for the Finance Committee. Without significant new recurring revenue growth, the total spending of the Town on the school system will continue to increase as a percentage of overall spending, and adversely affect other vital Town services.

The Outlook for the Future

The FinCom continues to try to achieve a balance between revenues and expenses in order to provide the citizens of the Town the services they require and expect. The lack of any significant new revenue sources becoming available in the near term and the continuing State Aid cuts from Beacon Hill have made achieving this balance very difficult. This year we have attempted to budget our available funds in such a way as to maintain Town services at current levels. In general, we have been able to provide, at minimum, near level-services funding to all departments while continuing to work to meet the challenge of rising employee costs for both salaries and benefits. The only FY11 budgeted salary increases are step and lane increases dictated by current contracts.

Stabilization – The Stabilization fund is estimated to end FY10 at approximately \$1,500,000. For the fourth consecutive year, no stabilization funds will be expended in the operating budget due to the use of available free cash and the savings currently incorporated within the revenue stream of the Town.

Beginning in the FY06 budget, the FinCom incorporated a savings component to the revenue stream of the Town. *See the Financial Policy later in this report.* This savings component is based on the premise that any new revenue stream should not be fully added to the operating budgets of the Town. Free cash and/or stabilization must be allowed to grow in order to begin to cover our capital costs both now and in the future. A minimum of 10% of recurring revenue growth and 100% of the year-to-year reduction in debt service within the levy must be set aside each year. In addition we cannot allow non-recurring revenues to be added to the operating budget of the Town. Our ability to allow our stabilization fund to grow has been a major contributing factor in the Towns bond rating increase to AA. This rating increase will decrease borrowing costs and interest rate levels for future bond issues potentially saving the Town more in long term costs than any short term benefit that may have been derived from a withdrawal from these funds.

Debt Management – Additional borrowings must be held to a minimum. While we continue to support our practice of paying for big-ticket capital purchases by the use of capital exclusions rather than borrowing, the amount of exclusion dollars has been decreasing over the past few years. The Town is able to fund only limited capital purchases inside the levy during this FY11. Debt service within the levydecreases substantially over the next few years. This reduction in debt levels cannot be allowed to be added dollar for dollar to the operating budgets. The Financial Policy requires that 100% of these dollars be set-aside in free cash for future capital plan use or to the stabilization account.

The Finance Committee, as we did for the Middle School and new Police Station, will recommend debt exclusions for major capital programs in the future. State reimbursement for the Russell Street School project will be 47.84% or approximately \$5.48 million towards the total project cost of \$10.5 million. This total cost is down from the budgeted \$13.9 million. The town is expecting to bond this project during Quarter 2 of calendar 2011.

Capital Outlays – The Finance Committee recommends that the Town engage in and execute capital planning that fully meets the Town's needs. Beyond major capital projects (the Russell St. School renovation, etc.) current capital equipment needs remain ever present. For the past number of years the Town has addressed these capital needs through a combination of funding both inside the tax levy and through one time capital exclusions. This approach has helped the Town keep pace while having the benefit of not increasing Town borrowing. For FY11 the Selectmen have decided on minimal capital spending within Prop 2 ½ only. As the list of unfilled capital requirements grows and is put off into the future, the dollar amounts and service needs rapidly become unmanageable. All town departments (including the Schools) have put together their prioritized capital needs. Going forward the Town NEEDS to agree upon, COMMIT to, and IMPLEMENT a capital spending plan which funds what we can inside Prop 2 ½ and utilizes capital exclusions as a fiscally responsible tool to fund ongoing capital needs .

Operating Budgets – Spending by all departments must be controlled. This is extremely important especially when faced with consecutive years of decreasing or slight increases to the Town's revenues. Additional personnel will be added only in situations where a direct benefit in cost efficiencies can be realized or where the safety of the community would be compromised. Further, as personnel costs consume more than 70% of the operating budget, the Board of Selectmen and the School Committee are urged to take a very conservative fiscal approach to wage negotiations with our unions. **Considering the severe economic pressures on our operating budget, the Finance Committee is again**

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recommending a 0% increase for all contracts to be negotiated in the coming year. Without new tax revenue, the Town's revenues will not keep pace with increases in expenses. Each year revenue growth without new taxes is limited by Proposition 2 1/2 to 2 1/2 % of the prior year's budget plus the amount of new growth. However, beyond contractual pay increases there are step increases, lane changes, and benefits built into the Town's labor contracts that alone can account for 3% to 4% increases year to year.

Interest rates – The Town has benefited over the past several years from declining interest rates. The Town has implemented strong fiscal policies (attached at the end of this report). Managing to these policies has aided the Town in receiving an upgraded Bond rating (AA). This has resulted in lower interest debt payments for the Town.

The Town continues to experience favorable cash flow since it moved from a semi-annual to a quarterly real estate tax payment. On top of the beneficial cash flow that the Town experienced from the change in billing, the Town has also seen sizable growth in investable cash, as much of the positive cash flow from the quarterly bill payments has earned additional interest income for the Town. With the decline in interest rates, the Town can no longer rely on the same amount of interest income that has been generated in the past. Clearly, there is an offset, as future borrowings will be made in this same lower interest rate environment, but the ability to generate and rely upon additional revenue through interest income is an example of a revenue source that is diminishing, at least in the short-term for the Town.

Revenues – As with most communities the Town needs to find new sources of revenue where possible. Increasing fees for services has brought in some additional revenue, but not at the recurring and increasing levels that are needed to sustain increasing expenses. Unfortunately, such fees can be burdensome on certain segments of a community and may be viewed as an additional tax, which is not shared by all.

New growth for FY11 is budgeted to be \$175,000. This is DOWN from the \$450,000 level the Town enjoyed a few short years ago.

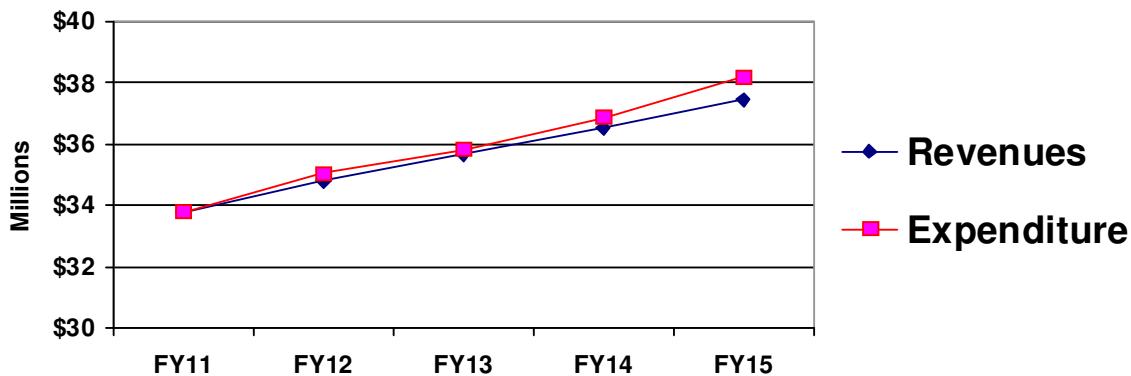
By having entered into the Economic Target Area (ETA) in 2006, the Town is attempting to reach economic development goals that consist of utilizing and redeveloping the existing commercial space within the Town and attracting technology companies which can create jobs and add to the tax base without drawing on or dramatically impacting Town resources. The Tax Increment Financing (TIF) sub-committee developed the strategy for the Town and successfully negotiated the TIF with the owners of the several properties. This has led to the re-development of 550 King Street now being occupied by IBM and Curtis Wright at 151 Taylor Street.

While these ETA actions could result in significant future new growth increases, the Finance Committee continues to take a more conservative approach in forecasting the finances of the Town. We cannot take some of these future projects or revenue streams into account too early and bank future projects or expenses on them. If a current project, capital purchase, or contractual obligation cannot stand on its own using known revenues streams or normal projected increases to these revenue streams, we cannot and will not recommend the expenditure to the Town.

The following chart shows the estimated revenues and expenditures for the Town over the next five years. These assumptions, as are all the numbers included in this document, are based on levels of revenues and expenses which the FinCom feels are most likely to occur given the Town's most recent financial history, the current economy and levels of services and projects currently in progress or likely

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to occur within the next few years. Even with controlled expenditures that track in step with a slightly increasing recurring revenue base and minimal additional debt the expected revenues generated by the Town over this time period will not keep up with estimated expenditures. Additional revenue sources must be found; preferably those that when added to the tax base, do not create a demand for additional services.



FY11 Operating Budget

We began the planning for the FY11 budget with our annual budget message to Town departments asking them to prepare a level-funded budget and a budget reflecting a 5% reduction. Departments were told not to expect increases in personnel or new programs that were not supported by a new and sustainable revenue stream. In developing our forecast for FY11, it was anticipated that any additional revenues available to the Town would be used primarily to fund capital items that were pushed off in last year's capital expenditures, step and lane increases in salaries (dictated by union contracts) and funding for the road repair plan.

Despite cuts in state aid and local receipts we have been able to put together a budget which will have a minimal impact to current services, does not result in personnel layoffs, and allows us to allocate some money to capital purchases while still providing funding for our road repair plan. The state budget is still far from settled. Current estimates from the State Legislature are to expect cuts of 4% to both local aid and Chapter 70 funds to our schools. Should the state come out with further cuts to local aid in their final budget, or as the year goes on, we will have to revisit our priorities.

Our general position on operational overrides has not changed. In order to avoid funding consecutive years of overrides, Town spending must be controlled. In the short-term, if new programs are needed, it will be necessary to eliminate existing programs of lower priority and re-direct the resources. The FinCom will only recommend future operational overrides when all other financing mechanisms have been exhausted and the long-term impact of this permanent increase can be sustained and integrated within an overall financial plan. We do not, and will not recommend building operating budgets that hinge on the passage of an operational override every year.

Warrant Articles

The Finance Committee has taken a position on all finance related Warrant Articles. Unlike last year, we do not support all of the articles. Those articles that we are in favor of represent expenses that the Finance Committee believes cannot be deferred. Capital purchases for various department equipment requests total \$289,120 - *Article (8)*. This includes needed equipment for the Police, Fire and Highway departments. One article of note that FinCom voted not to support is the funds for Track Design and Development – *Article (9)*. This article was rejected on a split vote. The Fincom believes that this

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project, including design should be funded as a debt exclusion, and not as part of the towns operating budget.

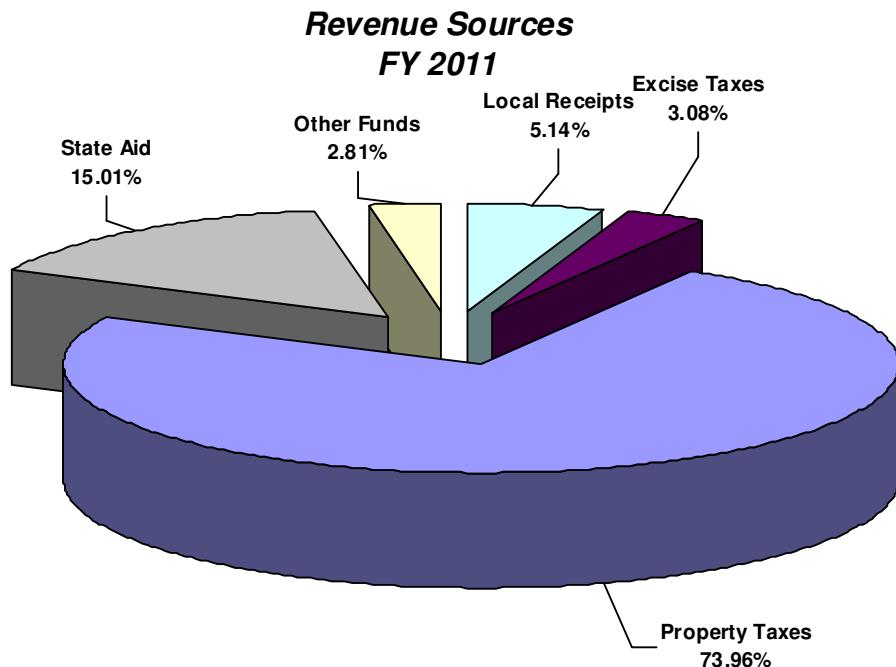
Debt Exclusions

There are no debt exclusion articles appearing on this year's warrant. Renovations continue at the Russell Street School, a debt exclusion article that was approved at last year's Town Meeting in the amount of \$13,400,000. On the horizon, if the new track that is being discussed moves forward into the construction phase, the Finance Committee will recommend that this project be funded as a debt exclusion. We feel that that the Town Meeting voters should be aware of this as they vote to approve \$35,000 for the next phase of the project this year.

FY11 Budget Details

Revenue Sources - Where the Town raises the funds it needs to operate

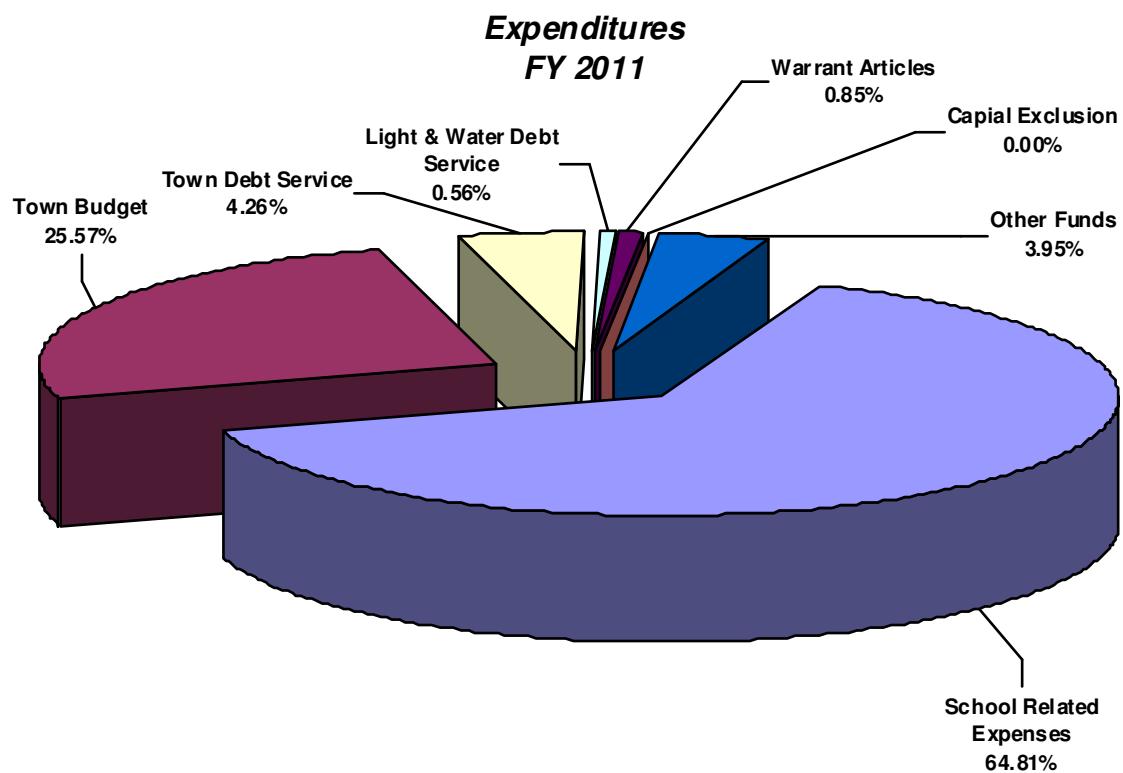
<u>Revenue Source</u>	<u>FY11 Amount</u>	<u>Comments</u>
Property Taxes	\$24,985,432	
State Aid	\$5,069,877	Includes \$1.1 million reimbursement from State for High School & Shaker Lane debt
Transfers from Other Funds	\$948,705	Includes reimbursements from the Light department, Cell Funds & CPA Fund
Local Receipts	\$1,737,432	Other Town revenues & fees
Excise Taxes	\$1,040,000	Estimated receipt
Total Town Revenue	\$33,781,446	



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Expenditures - Where the Town spends the money it raises

<u>Expenditure</u>	<u>FY11 Amount</u>	<u>Comments</u>
School Budget	\$14,428,679	Level funding from FY10
Debt Service - Schools	\$3,246,912	Shaker Lane, HS, MS & Russell St projects
School Capital Exclusions	0	
Charter/School Choice	\$966,821	Students attending other schools
Nashoba Tech Assessment	\$590,670	Students attending Nashoba Tech HS
School Related Expenditures in Town Budget	<u>\$2,689,350</u>	
Total School Related Exp.	\$21,922,432	64.90% of Total Town Expenditures
Town Budget	\$8,650,540	Town Departments Only including \$555,043 for road repairs
Town Debt Service	\$1,440,178	
Light Dept Debt Service	\$189,705	Expense is reimbursed by L&W
Warrant Articles	\$289,120	Capital
Capital Exclusions -Town	\$0	
Other Funds	\$1,335,221	Includes \$325,000 snow & ice deficit
Total Town Expenditures	\$33,780,196	



Proposition 2½

Proposition 2 ½ (Prop 2 ½) is the basis of municipal finance in Massachusetts. It was established as a way to stabilize property taxes imposed by cities and Towns by limiting the amount of tax increases to 2 ½ percent of the prior year's levy limit. To better understand Prop 2 ½ we will define some terms that will be referred to and then illustrate how Prop 2 ½ affects the Town of Littleton with some examples for the current fiscal year.

Levy – The revenue that the Town can raise through real and personal property taxes.

Levy Ceiling – The total levy allowed to be raised cannot exceed 2.5% of the full and fair cash value of all taxable real and personal property in the Town.

Levy Limit – The maximum amount the Town can levy in any given year. The levy limit cannot exceed the levy ceiling. Prop 2½ does allow a Town to levy above the limit on a temporary basis as well as a permanent increase to the levy limit. These options will be explained later.

New Growth – Annual allowed increase to the Town's levy limit based on the value of new development or other growth in the tax base that is not the result of property revaluation. This amount is multiplied by the prior year's tax rate to determine the amount to be added to the current years levy limit.

Override – An override allows the Town to assess taxes in excess of the normal 2½ % increase allowed by Prop 2½. An override cannot raise the levy limit above the levy ceiling. The levy limit for the year is calculated including the override amount and becomes part of the levy limit base. This base would be increased the following year by 2½ %.

Debt Exclusion – debt exclusion allows the Town to raise funds above its levy limit or ceiling for certain purposes. The Town, in this example, would be allowed to raise funds for a specific debt service costs. The amount added to the levy limit due to debt exclusion is not added to the levy base and would not be included in the levy calculation for the following year. Debt exclusion would only last for the life of the specific debt.

Capital Exclusion – A capital exclusion allows the Town to raise funds above its levy limit or ceiling for capital projects. The Town, in this example, would be allowed to raise funds for a specific single year capital project. The amount added to the levy limit due to capital exclusion is not added to the levy base and would not be included in the levy calculation for the following year. Capital exclusion is limited to a one year increase in the levy limit.

Special Exclusion – An exclusion that allows the Town to raise taxes above its levy limit in order to fund a program to assist homeowners to repair or replace faulty septic systems. A special exclusion does not require voter approval.

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Levy Ceiling Calculation

FY10 total real and personal property value *	\$1,451,398,874
Add: FY11 estimated new development	9,694,950.39,
Total property value	\$1,461,093,824
	<u>x 2 1/2 %</u>
Levy Ceiling	\$36,527,346

* Does not include current year revaluation

Levy Limit Calculation

FY 10 Levy Limit	\$22,446,795
x 2 1/2 %	561,170
Add: New Growth	<u>175,000</u>
FY 11 Levy Limit	\$22,182,965
Add: Debt Exclusion	1,802,467
Capital Exclusion	<u>0</u>
Total Levy Limit with Debt Exclusion	\$24,985,432

In the above calculations the Town is allowed to assess taxes to the levy limit of \$24,985,432 since it remains below the \$36,527,346 levy ceiling.

The Town currently has debt exclusions for the following projects:

<u>Project</u>	<u>Original Balance</u>	<u>FY11 Payments</u>
WasteWater treatment system		\$142,626
Middle School project	\$7,554,000	\$843,174
Frost/Whitcomb Land	\$700,000	\$45,845
Morrison Land	\$1,768,000	\$153,900
Police Station	\$6,285,308	\$554,644
Less: SBA Settlement		\$(17,274)
Less: Self Help Grant		\$(18,000)
Less: Bond premiums		<u>\$(18,128)</u>
Total Current Debt Exclusion		\$1,686,787
Proposed New Debt		
Exclusions:		
Russell St Renovation	\$5,700,000	<u>115,680</u>
Total Debt Exclusions		\$1,802,467

Property Taxes²

Current property tax rates in Littleton for FY10 average \$16.36 per \$1,000 of assessed property value. The Town uses a split tax rate that assigns a different rate depending on property classification.

² Tax data is estimated based on current information and past practices. It is provided as a reference in this report to enable the taxpayer to make informed decisions.

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Residential property is taxed at \$14.63 / \$1,000 while commercial and personal property is taxed at a higher rate of \$23.11 / \$1,000.

While the ultimate decision of setting the tax rate rests with the Board of Selectmen, the FinCom estimates the impact to property tax bills when compiling the budget by using the same set of options used by the Selectmen when setting the current year's tax rate. Any changes to these options will affect the estimated residential rate. The overall tax rate is not affected.

Our estimates include new growth and current property valuations. Revaluations, which are done every three years by the Town Assessor's Office, or interim valuation adjustment assumptions, are not included in the estimates described. The revaluation process does not affect the total amount of taxes that the Town can raise, since that is capped by the levy limit. It will affect the tax rate paid by the property owner. As property valuations rise, the tax rate should fall. As property values fall, the tax rate should rise. For this reason, while we will show an estimate for a tax rate, it is important to look at the tax bill amount for the property value shown.

Using the budget submitted by the FinCom we estimate the average tax rate for the Town for FY11 to be approximately \$17.10 with an estimated residential rate of \$15.30. The chart on the following page factors in the property values reflected in the first column and includes the impacts of all debt exclusion items recommended by the FinCom and reflective of an approximate 4.50% tax increase in the average tax rate and a 4.59% increase in the residential tax rate.

Estimated Residential Tax Bills FY11

Residential Property Valuation	Annual Tax Bill FY10	Estimated Annual Tax Bill FY11	Increase FY11 Tax Bill
\$350,000	\$ 5,120	\$ 5,355	\$ 235
\$368.309 (Median)	\$ 5,388	\$ 5,635	\$ 247
\$400,000	\$ 5,852	\$ 6,120	\$ 268
\$500,000	\$ 7,315	\$ 7,650	\$ 335

Capital Exclusion Impacts

As previously mentioned capital exclusions raise funds outside of Proposition 2½ similar to debt exclusions, which have been utilized by the Town previously. Capital exclusions, however, raise the entire project costs in a single year in order to avoid the ongoing debt service costs associated with borrowings. There are no capital exclusions for discussion for FY11. Even though this in essence provides a "break" to the tax payers for FY11, which is a "good thing", it is the Finance Committee's opinion that this is not fiscally prudent for the Town. The majority of the \$289,000 in capital spending planned for the Town in the FY11 budget is related to necessary routine maintenance and existing leases. Since most of the capital spending is tied to existing commitments, the funding for new capital equipment is not sufficient, therefore the list of capital needs for the Town continues to grow and get pushed off into future years.

Debt Exclusion Impacts

The Town bonded the Police station in February 2010. FY11 will be the first year that that full impact of the payment for the Police station bond will be realized. In FY11 the total debt service for the Police station will be \$539,856, net of the associated bond premium. This represents \$0.37 of the \$17.10

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estimated average tax rate for FY11 and will account for \$121.54 (or \$0.33 of the \$15.30 estimated residential rate) of the annual tax bill on the median value \$368,309 property.

The interest costs for the Police station bond are significantly less than previously projected due to the favorable interest rate environment and the upgrade of the Town's bond rating by S&P to AA. The rating increase makes the bonds issued by the Town more appealing to investors, lowering the interest rate. In addition, the Town no longer needs to have bond insurance, cutting our costs to issue new bonds. This rating increase is a direct result of the FinCom and Board of Selectmen's development and commitment to follow the financial policy put in place back in FY05. That policy was revised and strengthened in January 2010 by a vote of both boards.

The Russell Street School project cost has been reduced to \$10.5 million from its original \$13.9 million. This project, for the repair and renovation of the school, was approved at last year's Special Town Meeting. The Massachusetts School Building Authority (MSBA) will cover 47.84% of this cost. The fully realized debt service for the borrowing of these funds would not occur most likely until FY12. Based upon current market conditions it is difficult to predict the interest rate that this borrowing will be bonded at, however, if the Police station is used as a proxy, once bonded, the debt service for the Russell Street School should be roughly \$500k in FY12.

Conclusion

Despite a downward trending economy and continuing cuts in Local Aid money from the State, the overall financial stability of the Town has been improving over the past several fiscal years. During the downturn in the State's economy in FY02 through FY06 the Town struggled as did most Towns throughout the Commonwealth. State aid declined and Town services were cut. The Finance Committee had forecast the potential impacts to the Town, however spending was allowed to continue and non-recurring revenues were used to cover budget increases. The Finance Committee established stronger financial policies and practices after the override of FY06 to protect the Town from future potential operational overrides. In this, the fifth year of these policies, the Town is much stronger financially and the current fiscal crisis on Beacon Hill has not forced the Town to propose operational overrides or the drastic service cuts that many other communities are facing today.

The Town must not spend every tax dollar collected and increase budgets at will. Spending must be controlled and revenue cannot be assumed to increase each and every year. Reserves must be allowed to increase. Portions of new revenues should be held outside the operating budget and used for capital purchases or other one-time only expenses. If we unconditionally increase budgets that compound at 6% per year using tax dollars that compound at only 2 1/2% per year, then the Town will face the cuts in services that we experienced in the economic crisis of FY02-FY06.

The Selectmen and School Committee must negotiate union contracts that put the financial well being of the Town first and foremost. For instance, a negotiated 3% salary increase becomes a 5% - 6% increase after all steps, longevity and lane changes are taken into account. We simply cannot afford to compound our Town-wide payroll at 5% - 6% per year.

Moving forward, each department must be able to stand-alone and justify the services it provides to the Town with the Town ultimately deciding the levels of services it requires. To that end, we urge all citizens to become involved in the budget process and voice their opinions to not only the FinCom, but also the Board of Selectmen and other Town Boards and Committees as appropriate.

Supporting Information

Financial Policy

Well conceived and practiced financial planning can assist Town officials in achieving the best possible use of funds while providing both short and long term stability. Financial policies can improve a Town's credit rating and reduce the cost of interest paid on the Town's long-term debt issues. In addition, established policies can provide a base line for reference and consistency independent of political climates and personal agendas.

The Finance Committee and the Board of Selectmen recognize the need to establish financial guidelines to provide the Town the ability to withstand periods of decreased revenues while minimizing the need for operational overrides as well as controlling spending during periods of increased revenues. The established guidelines must address the ongoing use and minimum balances of the stabilization fund, the Undesignated Fund Balance (UFB) or "Free Cash", debt management and provisions for future additions to these funds.

The Finance Committee and the Board of Selectmen should review these financial guidelines annually.

- Funds needed to provide the necessary balances must be appropriated prior to any appropriations for operations.
- If recommended balance levels cannot be attained in any given year, a plan to meet the balance guidelines must be established and affirmed by both committees.
- The Finance Committee will provide annual projections and suggested levels for additions to the stabilization fund, debt service and capital needs and use of current year certified free cash.

The Financial Guidelines approved by the Finance Committee and Board of Selectmen are as follows:

Financial Guidelines

These recommended guidelines for the management of Free Cash, the Stabilization Fund and Debt Management should serve as a platform for the annual budget message. The principles contained in these guidelines must be incorporated in the recommendations by the FinCom in each year's budget and used as the basis for any projections of the Town's future financial condition.

The following sections outline the longer-term financial goals of the Town. In some cases, the attainment of certain levels of funds or percentages may not be attainable in the short-term. Specific short-term goals are outlined in the *Planning* section of this document.

The following sections outline the longer-term financial goals of the Town. In some cases, the attainment of certain levels of funds or percentages may not be attainable in the short-term. Specific short-term goals are outlined in the *Planning* section of this document.

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.

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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 2.5% 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 2.5% of the Total Operating Budget.
2. Appropriate amounts above the 2.5% minimum threshold in the following order:

<u>Use</u>	<u>Description</u>
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% of the operating budget for capital items for which long-term borrowing is authorized or for other expenditures of a non-recurring nature;
c. Other reserves	use UFB to augment other reserves/trust funds such as post-retirement benefit reserves or stabilization;
d. Rollover balance	the remaining balance of the UFB must meet this 2 nd threshold of 5% of the operating budget before any additional funds may be appropriated;
e. 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;
f. Additional Capital Projects	use UFB to fund additional capital projects (b);
g. Budgetary Uses	Exception only – with approval of Board of Selectmen and Finance Committee.

Stabilization

The Stabilization Fund is a special reserve account allowed by Massachusetts General Laws to allow savings to be set aside in order to be 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. 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

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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, and the Finance Committee must develop a detailed plan that will replenish the fund to the minimum levels within the next 2 fiscal years.

Debt Management

Debt management is essential to the overall financial planning of any municipality, but especially critical in times of expansion such as we are in. Borrowing funds and repaying over a number of years allows the Town to finance projects we could not afford to pay from our operating budget. The objective of debt management is to borrow at the least cost over the term of the repayment debt. It requires careful planning and strategies to minimize the negative effect to the taxpayer and should be used only when the cost allocation is deemed equitable and the interest costs do not outweigh the advantages. It is critical to develop a policy or guidelines, determining the issuance, timing and tax impact of current and future debt.

Dedicated revenue supported debt are those borrowings which the Town has identified a reimbursement from a specific revenue source that has the ability to repay 100% of the annual debt service for the life of the borrowing. Examples of current revenue supported debt are borrowings associated with the Light & Water departments, land purchases with dedicated reimbursements made from cell tower revenues or CPA funds and any debt exclusion items such as the Middle School borrowing.

Recommended Guidelines for Non-Dedicated Revenue Supported Debt

1. Every effort should be made to minimize the amount of non-dedicated revenue supported debt within the operating budget of the Town.
2. Repayment of principal and interest together with issuance cost and short term financing costs should be targeted at approximately 5% of the total budget to maintain and improve credit rating.
3. At no time should non-dedicated revenue supported debt service exceed 10% of the total budget.
4. Repayment schedules should be in accordance with published requirements and be set as aggressive as possible.

These guidelines achieve the following:

- Capital needs are not displaced by the fiscal demands of current operations.
- Borrowing is controlled.
- The cost of interest is minimized.
- The capability to borrow is quickly restored.

Financial Planning

Proper financial planning is essential for the Town in order to continue to provide the services necessary for its citizens in the least costly manner possible. Decisions made to alleviate issues in one budget cycle may carry impacts several years down the road. The Town will maintain a budget forecast at a minimum of 3 years to assist in the planning of future projects, and quantify the impacts of today's decisions on future years.

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Increases to the budget on the expenditure side cannot be allowed to increase greater than the recurring revenues available. That is a very easy statement to make, but is essential in proper municipal fiscal management. Inflating revenue projections and under budgeting expenses to balance an operating budget cannot be allowed to occur. Using other non-recurring revenue items and moving dollars from older warrant articles should only be used for like non-recurring expenses. In addition, a savings plan that will allow the Town to set aside dollars in an effort to minimize the impacts of future economic downturns in the economy on Town operations will be incorporated into each budget cycle. We cannot move forward and continue to spend every available dollar within the operating budget.

The Town must take care to fund its obligations relating to health insurance, retirement benefits and snow and ice expenditures at the appropriate amount.

- Early retirement incentives offered must only be adopted when a proven financial benefit will be recognized by the Town.
- At a minimum, the Snow and Ice budgets should be crafted using a five year rolling average expenditure total.

Underfunding these obligations will mandate the use of the following year's revenue stream to meet the expense, thus perpetuating the shortfall.

Planning for capital purchases as well as the ongoing maintenance of facilities and equipment is an essential part of the financial plan for the Town. The following guidelines must be adhered to;

- A five-year capital plan will be maintained in detail by department and projected funding source;
- Capital purchases will be accomplished either as a capital exclusion item or as a raise and appropriate article when funds within the levy are available or an appropriation from the UFB is made.
- Major capital projects such as new construction or major renovations to existing facilities will be accomplished through debt exclusions.
- Infrastructure maintenance budgets (such as Roadway Improvement) or facility maintenance budgets built into the general operating budget will not be reduced to fund other departmental budgets.

It is the intention of the Town to minimize the amount of debt and capital exclusions since this amount has a direct impact on the taxpayer. As a general guideline, the tax impact of excluded items should be held to less than 10% of the single tax rate. For example, if the single tax rate is \$16.50, the amount of tax from exclusion items should not contribute more than \$1.65 to this rate. In some instances, such as periods where multiple projects may be in process or recently bonded, this guideline may be exceeded. In those instances, the Finance Committee should develop a plan to reduce this ratio by either reducing or eliminating capital exclusions or delaying future projects, if circumstances allow.

In addition, the following savings plan will be incorporated into each budget cycle:

Item	Description
a. New revenues	At a minimum, 10% of the new recurring revenue stream should be left unappropriated and allowed to roll into the UFB. Recurring revenues are defined as total revenue less capital and debt exclusions and any other specific non-recurring revenue items.

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Item	Description
b. One Time Revenues	One time sources of revenue should be appropriated to the Stabilization Fund or other such reserve fund, and not be used in funding the Town Operating budget.
c. Debt service	100% of the year-to-year decrease in non revenue supported debt service from inside the levy limit be rolled into the UFB and not used in funding the Town Operating budget.

Enterprise Funds

Light Department -The Light Department is a self-funding entity owned by the Town of Littleton. Their salaries, expenses, and debt payments are paid out of receipts from the sale of electricity to the rate-payers of Littleton and Boxboro. Their budget has no impact on the tax rate. The Town of Littleton receives interest on the Light Departments funds and receives an annual payment in-lieu of taxes. Debt service payments made by the Town on behalf of the Light Department are fully reimbursed by the department.

Water Department - The Water Department is a self-funding entity. Their salaries, expenses and debt payments are paid out of receipts. The Water Departments budget, although voted by Town meeting, has no impact on the tax rate. Debt service payments made by the Town on behalf of the Water Department are fully reimbursed by the department.

EMS Fund - The EMS Enterprise Fund was recently established by Town Meeting. Ambulance receipts are used to cover the salary, benefits and expenses of any ambulance related expense incurred by the Town. Excess funds remain in the enterprise fund and can be used to cover capital purchases such as equipment and vehicles used in ambulance and emergency management related activities.

Finance Committee Members

<u>Member</u>	<u>Appointed By</u>	<u>Term Expires</u>	<u>Years on FinCom</u>
Allen McRae –Chair	Board of Assessors	2011	8
Ken Adam – Vice Chair	Board of Selectmen	2012	23
Eliot Putnam – Clerk	School Committee	2011	2
Fred Faulkner	Light & Water Dept	2010	25
Richard Montminy	Moderator	2010	11
Tyler Gray	Board of Selectmen	2012	2
Alvin Rasmus	School Committee	2012	1