



Town of Littleton

FY25 Budget Report



Town of Littleton Fiscal Year 2025 Budget

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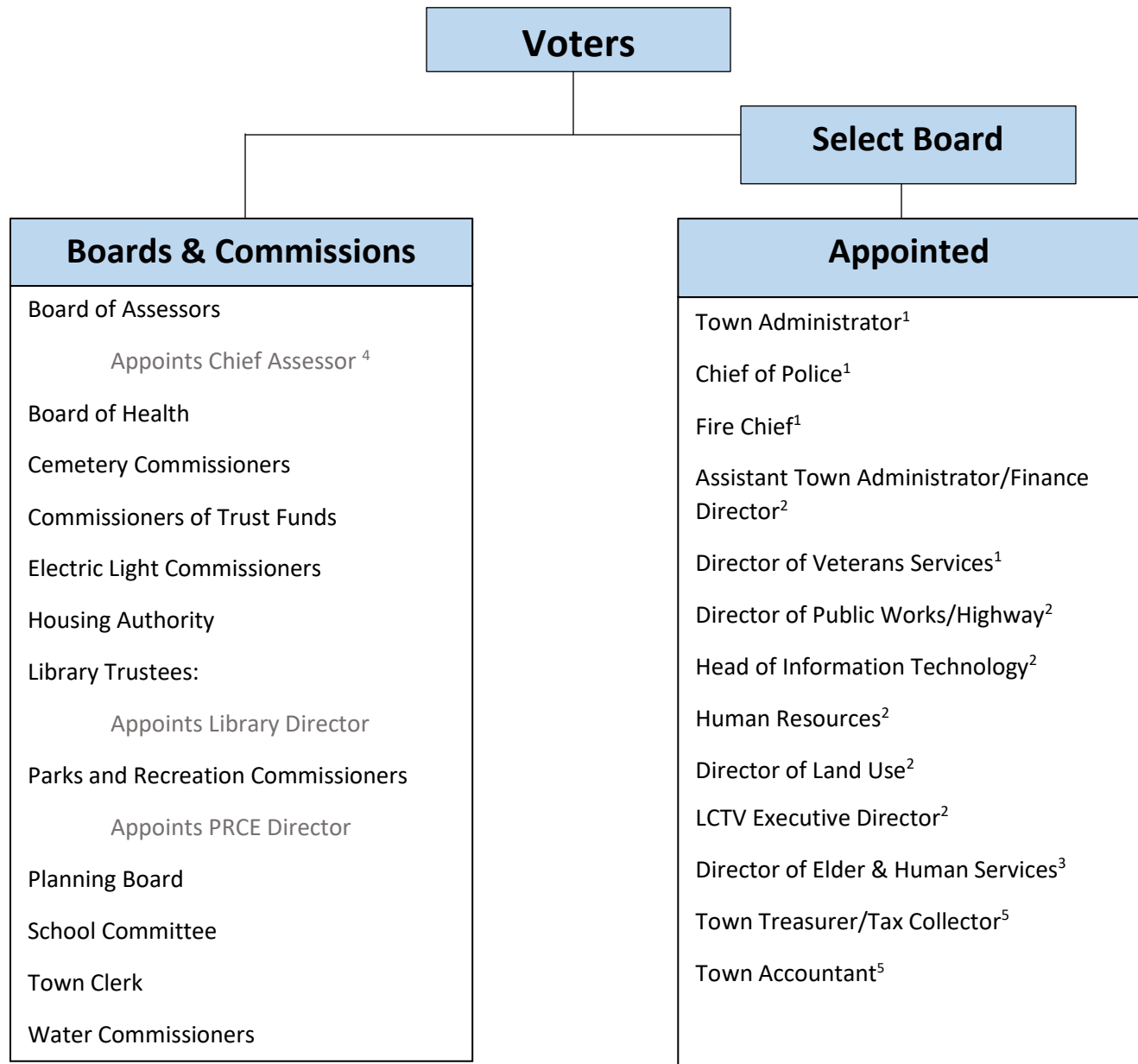


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Boards, Committees & Appointments



¹ Appointed by the Select Board

² Appointed by Town Administrator with approval of the Select Board

³ Appointed by the Town Administrator with approval of the Select Board and Council on Aging

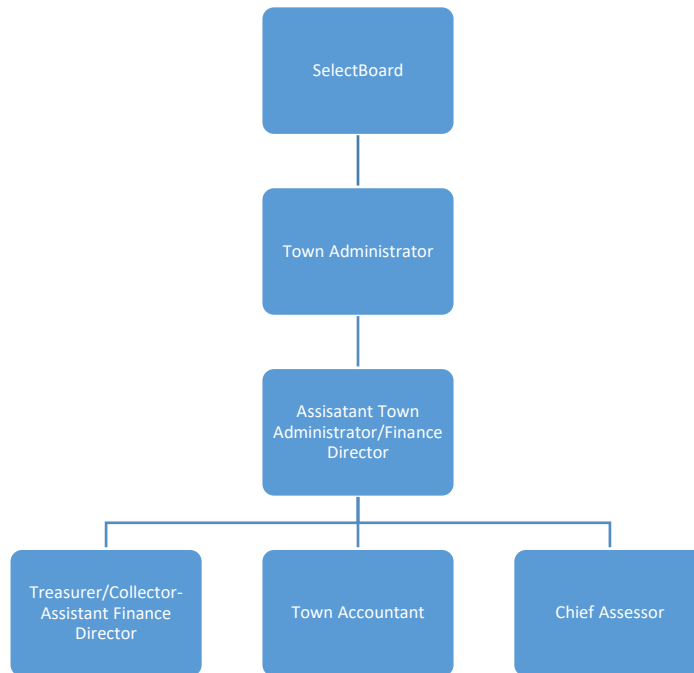
⁴ Appointed by the Board of Assessors and Finance Director with approval of the Town Administrator and Select Board

⁵ Appointed by the Finance Director with approval of the Town Administrator and Select Board



Town of Littleton Fiscal Year 2025 Budget

Town of Littleton –Financial Management Team



Governing Bodies

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

Principal Executives and Financial Officers

Title	Name	Manner of Selection	Length of Term	Expiration of Term
Chairman, Select Board	Gary Wilson	Elected	3 Years	2025
Select Board, Vice Chairman	Charles DeCoste	Elected	3 Years	2024
Select Board, Clerk	Mark Rambacher	Elected	3 Years	2025
Select Board	Matthew Nordhaus	Elected	3 Years	2026
Select Board	Karen Lee Morrison	Elected	3 Years	2026
Town Administrator	James Duggan	Appointed	NA	NA
Asst TA /Finance Director	Ryan Ferrara	Appointed	NA	NA
Town Treasurer/Asst Fin Dir	Robin Healy	Appointed	NA	NA
Town Accountant	Michelle Reynolds	Appointed	NA	NA
Chief Assessor	Katherine Miller	Appointed	NA	NA
Board of Assessors, Chair	Fred Freund	Elected	3 Years	2023
Board of Assessors, Vice Chair	Pamela Campbell	Elected	3 Years	2024
Board of Assessors, Clerk	Anita Harding	Elected	3 Years	2025
Board of Assessors	Peter Barbella	Elected	3 Years	2025
Board of Assessors	Debra Brine	Elected	3 Years	2024
Town Counsel	Harrington & Heep, LLC	Appointed	Indefinite	NA



Town of Littleton Fiscal Year 2025 Budget

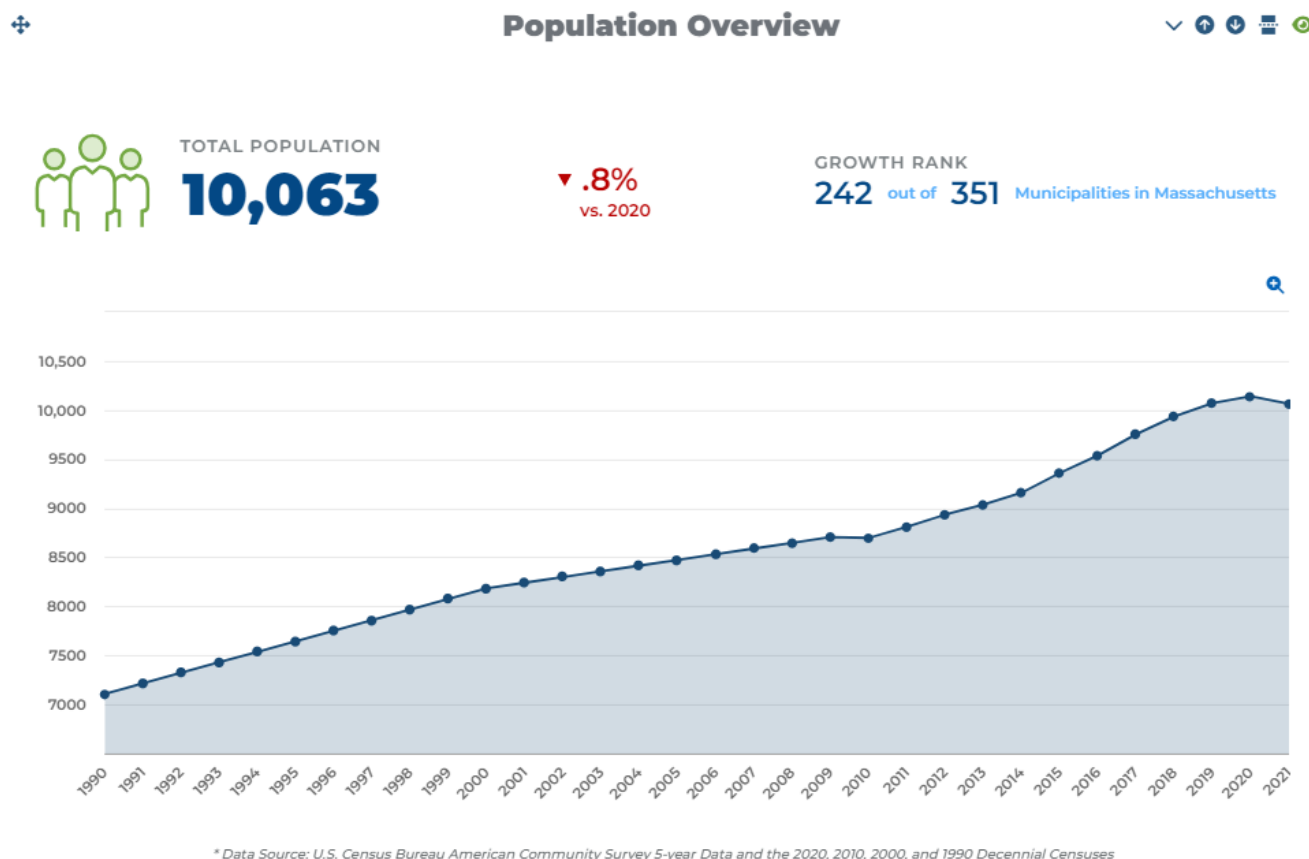
Demographics

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

Population (1)

Year	Littleton		Middlesex County		Massachusetts	
	Number	% Change	Number	% Change	Number	% Change
2022 estimate	10,084	13.4	1,623,109	7.4	6,984,208	6.7
2010	8,924	9	1,503,085	2.6	6,547,629	3.1
2000	8,184	16.1	1,465,396	4.8	6,349,097	5.5
1990	7,051	1.2	1,398,468	2.3	6,016,425	4.9
1980	6,970		1,367,034		5,737,037	

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



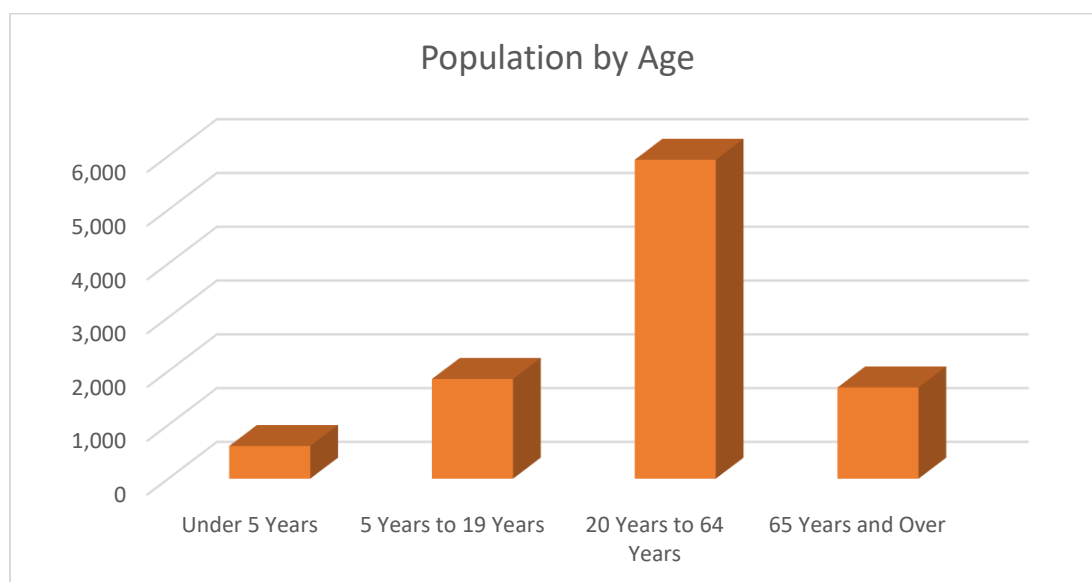


Town of Littleton Fiscal Year 2025 Budget

Population Composition by Age (1)

Year	Littleton		Middlesex County		Massachusetts	
	Number	Percent	Number	Percent	Number	Percent
Under 5 Years	607	6%	82,785	5%	351,208	5%
5 Years to 19 Years	1,853	18%	281,959	17%	1,225,301	18%
20 Years to 64 Years	5,929	59%	1,002,961	62%	4,212,107	60%
65 Years and Over	1,695	17%	255,404	16%	1,195,589	17%
Total	10,084	100%	1,623,109	100%	6,984,205	100%
Median Age	42.3		38.8		39.8	
Median Age (2000)	37.9		36.4		36.5	

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



Per Capita Income Levels (1)

Year	Littleton		Middlesex County		Massachusetts	
	Number	% Change	Number	% Change	Number	% Change
2022 5-year estimate	\$63,565		\$64,197		\$53,513	
2009	38,279	23.2	39,194	25.6	33,203	27.9
1999	31,070	58.8	31,199	53.4	25,952	50.7
1989	19,560	134.7	20,343	141.1	17,224	131
% Below Poverty Level (2020 5-Year Estimates)	5.00%		7.20%		9.80%	

(1) Source: US Department of Commerce



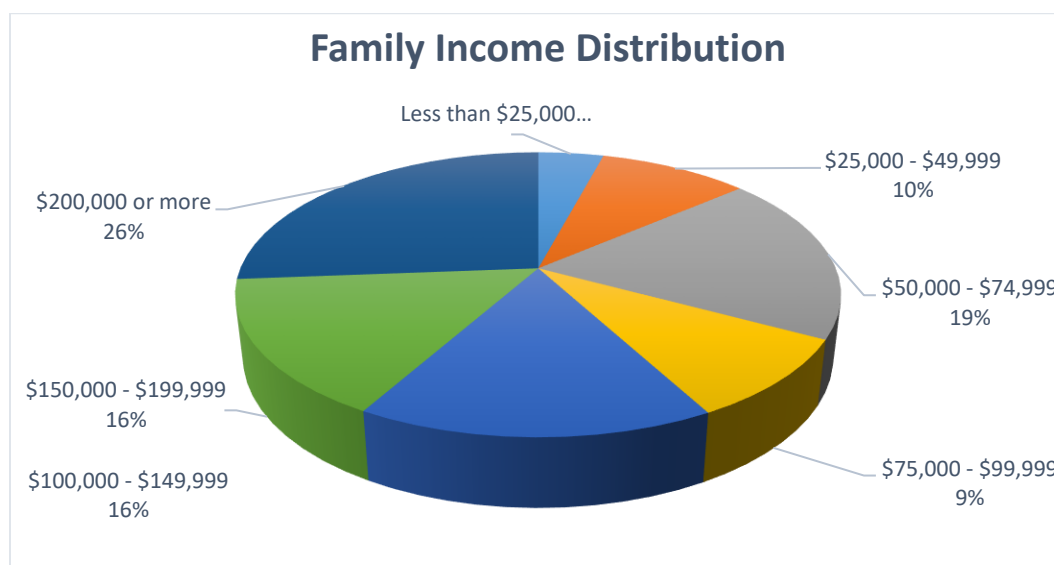
Town of Littleton Fiscal Year 2025 Budget

Family Income Distribution (1)

Family Income	Littleton		Middlesex County		Massachusetts	
	Number	Percent	Number	Percent	Number	Percent
Less than \$25,000	47	4%	66,055	11%	383,375	14%
\$25,000 - \$49,999	108	10%	65,584	10%	367,514	13%
\$50,000 - \$74,999	216	19%	67,350	11%	348,096	13%
\$75,000 - \$99,999	104	9%	64,185	10%	310,851	11%
\$100,000 - \$149,999	182	16%	111,689	18%	483,857	18%
\$150,000 - \$199,999	176	16%	83,160	13%	318,147	12%
\$200,000 or more	296	26%	171,752	27%	529,155	19%
Total	1,129	100%	629,775	100%	2,740,995	100%

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

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



Educational Attainment (1)

Year	Littleton		Middlesex County		Massachusetts	
	Number	Percent	Number	Percent	Number	Percent
Less than 9th Grade	7	0.3	38,122	3.3	209,976	4.3
9th to 12th Grade, No Diploma	91	4.4	37,182	3.2	221,611	4.5
High School Graduate	641	31.3	201,851	17.6	1,127,899	22.9
Some College, No Degree	282	13.7	132,436	11.6	726,924	14.8
Associate's Degree	130	6.3	66,029	5.8	374,880	7.6
Bachelor's Degree	407	19.8	330,386	28.9	1,234,320	25.1
Graduate or Professional Degree	493	24	339,164	29.6	1,024,491	20.8
Total	2,051	100	1,145,170	100	4,920,101	100
High School Graduate or Higher	6,826	96.2	1,058,146	93.7	4,385,537	91.1
Bachelor's Degree or Higher	3,891	54.9	644,709	57.1	2,144,142	44.5



Town of Littleton Fiscal Year 2025 Budget

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

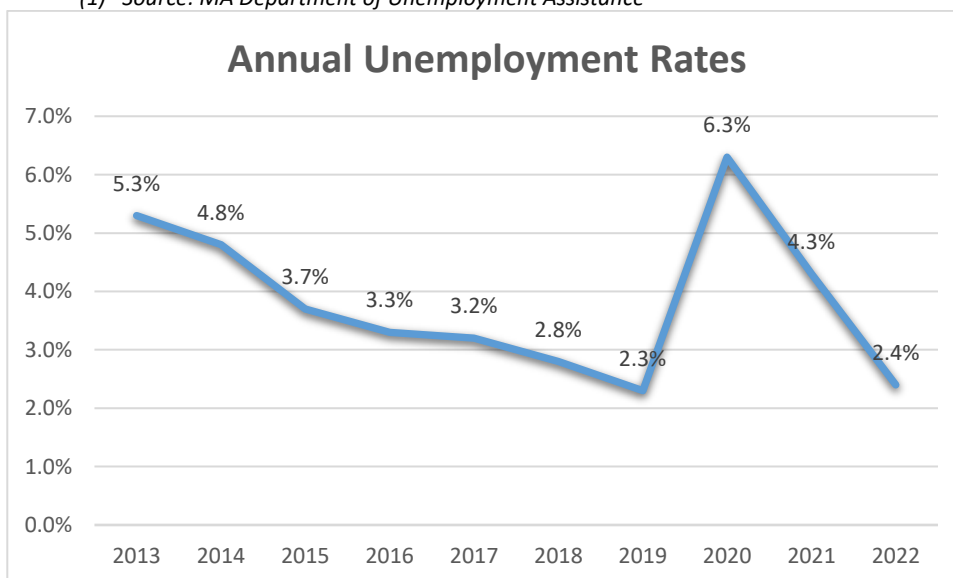
Unemployment Rates – The unemployment rate has dropped to levels last seen in 2019. Littleton had seen a sharp spike in the unemployment rate due to the COVID-19 pandemic starting in 2020.

Employment Data (Not Seasonally Adjusted) (1)

Month	Year	Labor Force	Employed	Unemployed	Unempl Rate
January	2023	5,818	5,630	188	3.2%
February	2023	5,835	5,620	215	3.7%
March	2023	5,808	5,596	212	3.7%
April	2023	5,761	5,629	132	2.3%
May	2023	5,722	5,598	124	2.2%
June	2023	5,834	5,672	162	2.8%
July	2023	5,787	5,637	150	2.6%
August	2023	5,804	5,648	156	2.7%
September	2023	5,747	5,610	137	2.4%
October	2023	5,763	5,638	125	2.2%

Annual	Year	Labor Force	Employed	Unemployed	Unempl Rate
Average	2022	5,855	5,712	143	2.4%
Average	2021	5,811	5,563	248	4.3%
Average	2020	5,694	5,335	359	6.3%
Average	2019	5,932	5,793	139	2.3%
Average	2018	5,882	5,720	162	2.8%
Average	2017	5,680	5,500	180	3.2%
Average	2016	5,475	5,292	183	3.3%
Average	2015	5,321	5,125	196	3.7%
Average	2014	5,054	4,810	244	4.8%
Average	2013	4,930	4,667	263	5.3%

(1) Source: MA Department of Unemployment Assistance





Town of Littleton Fiscal Year 2025 Budget

Budget Calendar

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

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

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

Annual Town Meeting & Budget Planning Calendar		
Date	Milestone	Comment
September	Budget and capital plan documents distributed to department heads	Assistant Finance Director to Town and School departments
October	All required budget documents, including capital plan items, to be submitted to Finance Team	From Town departments
October/ November	Tax classification working group session	Select Board, Assessors & Town Finance Departments
November/December	Finance team meets individually with departments to review requests	Finance Team review requests for final submission
November	Tax Classification hearing	Scheduled after fall Special Town Meeting
December	Finance Director submits initial budget documents to Select Board and Finance Committee	Proposed budget sent for print
December	School Department submits detailed budget and backup data reflecting total revenue and total expenditure projections	
January	Finance Director presents a full budget overview for the Select Board and Finance Committee	Details of current budget cycle as well as projections for the following two (2) years
January/ February	Joint Finance Committee and Select Board meetings with Departments to review requests	Smaller Department Budgets



Town of Littleton Fiscal Year 2025 Budget

Annual Town Meeting & Budget Planning Calendar		
Date	Milestone	Comment
February	Joint Budget and Capital Working session with Departments and others as requested	Large Department Budgets
February	School Committee provides updates to the latest budget request and backup data during Joint Finance Committee and Select Board Meeting	School Budget
February	Annual report deadline for all department reports	Reports to be submitted to Town Administrator's office
February	Select Board open Annual/Special Town meeting warrant	1 st Monday in February
45 days prior to Town Meeting	Select Board close Annual/Special Town meeting warrant	March
March/April	Final Budget Book produced and distributed to Select Board, Finance Committee, and School Committee	
April	Finance Committee report to be submitted to Town Administrator	Final report sent to printers
14 days prior to town meeting	Town Meeting Report to be mailed to all residents	Per Town Code § 41-3
April	Moderator's meeting	
1 st Monday in May	Annual Town Meeting	Per Town Code §41-1



Select Board Goals – FY24

- Pursue a review of the current local government municipal structure with the objective of determining whether to proceed forward with a municipal Charter Commission or Special Act.
- Review current and prospective town-based communication resources and develop recommendations to enhance communication with the public, Town boards/committees, and town employees.
- Develop a plan for the utilization of the Nagog Hill Orchard.
- Review and revise the format and substance of the Select Board's Regulations and Policies. Updates to the Select Board's Regulations and Policies should be consistent with the Select Board goal associated with reviewing the local government municipal structure and streamlining redundant regulations.
- Partner with the Economic Development Committee and other Town Departments and Boards/Committees to support and promote the Littleton Common Sewer Project and work to identify options for subsequent phases of the sewer project with the objective of supporting, retaining, and attracting additional businesses which align with Littleton's desire for responsible growth.



Town of Littleton Fiscal Year 2025 Budget

FY2025 Budget Executive Summary

We are pleased to present the Select Board and Finance Committee a balanced Proposed Fiscal Year 2025 Operating and Capital Budgets for your consideration. The Fiscal Year 2025 Operating and Capital Budget process began with having Town Departments submit their operating and capital requests. Cumulative departmental requests netted an initial Operating Budget deficit of nearly \$3.4 million. The Finance Team subsequently worked to craft a balanced budget in compliance with Massachusetts General Laws. Our goal is to maintain quality services while being responsive to the evolving operational demands of Town Departments. Numerous choices needed to be made through this process to reach a balanced budget as the Town's expenditures continue to rise at levels that exceed Proposition 2 1/2 limits.

Adherence to the Town Financial Management Policy, and the collaborative support of Town Department Heads, supported the identification of the budget savings required to present a balanced Proposed Fiscal Year 2025 Operating Budget. The Town must continue to be conservative to deliver the high-quality services that our community depends on, while also supplementing our stabilization funds. While we are grateful for our current financial position, challenges remain that require a fiscally prudent approach by the Town.

While the Proposed Fiscal Year 2025 Operating Budget is balanced, projected deficits in the upcoming fiscal years including Fiscal Year 2026 (\$3.5 million), Fiscal Year 2027 (\$3.9 million), and Fiscal Year 2028 (\$5.6 million) warrant caution regarding future spending. Primary budget burdens include:

- Debt service and capital expenditures associated with the purchase of 36 King Street (Indian Hill Music School).
- Expenditures, primarily debt service, associated with the anticipated groundbreaking in March 2024 for the Center on Shattuck Street (Senior Center).
- The prospective replacement of multiple school roofs and HVAC systems over the next five Fiscal Years.
- The Town of Littleton is the exclusive user of the sewer system and thus currently bears the full cost associated with the debt service associated with the sewer system expansion project. For Fiscal Year 2025, the Town is utilizing one-time ARPA funding to reduce the budgetary impact of the sewer betterment assessment. The affiliated debt service remains the sole responsibility of the Town.

Funding for the four collective bargaining agreements, all of which are scheduled to expire on June 30, 2024, and non-union cost of living adjustments, are included in the Proposed Fiscal Year 2025 budget, but final agreements with the unions have yet to be reached. The final financial implications of these agreements are thus uncertain.

Perhaps the most impactful new expenditure for the Town will be the debt service associated with either the renovation or replacement of the Shaker Lane Elementary School. The Town has just entered the Feasibility Study phase, in partnership with the Massachusetts School Building Authority (MSBA), which will help guide the Shaker Lane School Building Committee in making a recommendation regarding the future of the Shaker Lane Elementary School. The Finance Team anticipates that regardless of the choice of renovation versus replacement, the Town would need to vote on a debt service exclusion to support this level of supplemental funding. The Town accordingly must balance our evolving needs with the limited annual allocations made under Proposition 2 1/2. While additional development is expected to be generated from the Littleton Center sewer system, which is anticipated to be completed in the summer of 2025, the timing and financial impact of this "New Growth" is yet to be determined.



Town of Littleton Fiscal Year 2025 Budget

Notable new items included in the Fiscal Year 2025 Operating Budget include:

- New staffing requests for the Fire Department (Three Firefighters), Police Department (Two Police Officers), and Human Resources (19-hour/part-time position).
- A reallocation of funding for a full-time Administrative Support position who will assist the Fiscal Year 2024 funded positions of Health Director and Facilities Director.
- New software for the Assessor's Office to support additional functionality and flexibility to inspect properties.

Prominent additions to the Fiscal Year 2025 Capital Budget include:

- Department of Public Works, \$300,000 for the replacement of the 2006 street sweeper; \$75,000 for a new salt brine system for pre-treatment of roadways and parking lots during winter operations; \$39,000 for an infield groomer/edger which was requested in FY23 but delayed two years; \$35,000 for the replacement of a 2014 asphalt hot box; and, \$60,000 for a needs assessment study for the DPW headquarters.
- Police/Dispatch: \$200,000 for the annual cruiser replacement plan (proposed replacement of three cruisers), and \$50,000 for emergency medical dispatch priority software to provide support during medical emergencies.
- Littleton Schools: \$220,000 to replace two rooftop HVAC units which are reaching the end of their useful life; \$125,000 for supplemental funding to re-bid the replacement of a roof top unit (RTU) at the High School Auditorium (initial funding was approved at the May 1, 2023, Annual Town Meeting); and, \$140,000 to replace compromised flooring at the High School.
- Fire Department: \$175,000 for the refurbishment of Engine 1 to extend the useful life of the asset; and, replace Car 11, a 2010 Chevrolet pickup, with a multipurpose truck for the shift commander.

The development of the Fiscal Year 2025 budget is attributable to the collective effort of Town Department Heads and the Finance Team. This year, the Finance Team, including Town Accountant, Michelle Reynolds, Assistant Treasurer/Collector-Payroll Manager, Kim Kouvo, and, Treasurer/Collector and Assistant Finance Director, Robin Healy, deserve the Town's gratitude for their diligence and effort in creating the Proposed Fiscal Year 2025 budget in their new roles. The Town's ability to maintain our AAA bond rating and further build our reserves is due to the community's strong financial policies and the generosity of our residents. The submission of the Proposed Fiscal Year 2025 budget to the Finance Committee and Select Board serves as the kickoff to the Fiscal Year 2025 budget process. The Finance Team looks forward to working cooperatively with the Finance Committee and Select Board to present a Final Fiscal Year 2025 Budget for consideration by Town Meeting at their Annual Meeting scheduled for May 7, 2024.

Respectfully Submitted:

Ryan Ferrara
Assistant Town Administrator



Town of Littleton Fiscal Year 2025 Budget

Budget Summary

<i>as of 4/9/2024</i>	Amended FY2024	Proposed FY2025	\$ Variance	% Variance
<u>Revenue</u>				
Levy Limit	\$49,783,135	\$51,660,333	\$1,877,198	3.77%
Other Funds				
Undesignated Fund Balance	2,790,041	5,495,706	\$2,705,665	96.98%
Cherry Sheets - Town State Aid	968,032	977,712	\$9,680	1.00%
Cherry Sheets - School State Aid	5,568,476	5,624,161	\$55,685	1.00%
Stabilization/Overlay Surplus & Other	4,921,950	3,638,047	-\$1,283,903	-26.09%
Other Available Funds	1,198,852	1,263,946	\$65,094	5.43%
Local Receipts	3,650,134	4,066,600	\$416,466	11.41%
Total Other Funds	19,097,485	21,066,172	\$1,968,687	10.31%
Total Revenue/Available Funds	\$68,880,620	\$72,726,505	\$3,845,885	5.58%
<u>Expenses</u>				
Town Operating Budgets	\$15,922,699	\$16,631,700	\$709,001	4.45%
School Appropriation	24,433,262	25,488,928	\$1,055,666	4.32%
Technical School Assessments	781,592	894,143	\$112,551	14.40%
Other Charges, Facilities, Infrastructure	1,715,498	1,829,459	\$113,961	6.64%
Debt Service	3,394,532	4,942,523	\$1,547,991	45.60%
Employee/Retiree Benefits	11,241,657	11,103,012	-\$138,645	-1.23%
Total Operating Budget	57,489,240	60,889,765	\$3,400,525	5.92%
Capital Exclusions	0	0	\$0	-
Total Municipal Budget	57,489,240	60,889,765	\$3,400,525	5.92%
Capital Plan and Warrant Articles	3,238,690	7,107,176	\$3,868,486	119.45%
Total Appropriations	60,727,930	67,996,941	\$7,269,011	11.97%
Other Amounts to be Raised	466,000	466,000	\$0	-
Payments of Previous FY Bills	0	0	\$0	-
Fiscal Policy Adjustments	500,000	300,000	-\$200,000	-40.00%
Additions to General Stabilization	4,474,539	1,305,000	-\$3,169,539	-70.83%
Cherry Sheet Charges Offsets - Town	167,070	169,744	\$2,674	1.60%
Cherry Sheet Charges Offsets - School	1,760,165	1,734,635	-\$25,530	-1.45%
Allowance for Abatements	774,948	700,000	-\$74,948	-9.67%
Total Other Amounts	8,142,722	4,675,378	-\$3,467,344	-42.58%
Total Expenditures	\$68,870,652	\$72,672,320	\$3,801,668	5.52%
Net Budget Variance	\$9,968	\$54,186		



Town of Littleton Fiscal Year 2025 Budget

Personnel Analysis

FTE Town Initial Budget Requests

<i>Town Department</i>	<i>Position</i>	<i>Current Hrs</i>	<i>Requested Hours</i>	<i>FTE Added</i>	<i>Comments</i>	<i>Benefit Eligible Addition (Y/N)</i>	<i>Incremental Salary</i>
Fire	Firefighter	0	40	1.000	Additional position to support department	Y	\$59,907
Fire	Firefighter	0	40	1.000	Additional position to support department	Y	\$59,907
Fire	Firefighter	0	40	1.000	Additional position to support department	Y	\$59,907
Police	Patrol Officer	0	40	1.000	Additional position to support department	Y	\$65,897
Police	Patrol Officer	0	40	1.000	Additional position to support department	Y	\$65,897
Conservation	Assistant Conservation Agent	19	40	0.525	Move part time to full time	Y	\$33,248
HR	Administrative Staff	0	19	0.475	Additional position to support department	N	\$24,894
					Support Facilities/Health departments Manage with administrative work related to building maintenance and new projects		
Public Buildings	Administrative Coordinator	0	40	1.000	Position is currently 50% general and 50% revolving fund. Request to be 100% general fund	Y	\$57,775
PRCE	Office Coordinator	20	40	0.500		Y	\$30,621
Total				7.500		8 Ben Elig	\$458,053
<i>School Department - TBD</i>	<i>Position</i>	<i>Current Hrs/FTE</i>	<i>Requested Hours/FTE</i>	<i>FTE Added</i>	<i>Comments</i>	<i>Benefit Eligible Addition (Y/N)</i>	<i>Incremental Salary</i>
Schools	HR/Accounting Assistant	0	40	1.000	Payroll Backup/Support	Y	\$50,000
Schools	Speech Pathologist	0.8	1	0.200	LEA	N	\$18,665
Total				1.2		1 Ben Elig	\$68,665
Medical costs for 9 new benefit eligible employees @ \$22,948 per							\$206,532
Total estimated budget impact Town & Schools							\$733,250

Total Benefit costs (estimated at 42% of total salary), OPEB, & Contractual Obligations add \$143,563 to the above salary. Total “all-in” costs are estimated at \$876,813.



Town of Littleton Fiscal Year 2025 Budget

FTE Town - Proposed

Final Fiscal Year 2025 Town Administrator/Finance Director Recommended Additional Personnel

Town Department	Position	Current Hrs	Requested Hours	FTE Added	Comments	Benefit Eligible Addition (Y/N)	Incremental Salary
Fire	Firefighter	0	40.000	1.00	Additional position to support department	Y	\$ 59,907
Fire	Firefighter	0	40.000	1.00	Additional position to support department	Y	\$ 59,907
Fire	Firefighter	0	40.000	1.00	Additional position to support department	Y	\$ 59,907
Police	Patrol Officer	0	40.000	1.00	Additional position to support department	Y	\$ 65,897
Conservation	Assistant Conservation Agent	19	40.000	0.53	Move part time to full time	Y	\$ 33,248
HR	Administrative Staff	0	19.000	0.48	Additional position to support department	N	\$ 24,894
Public Buildings	Administrative Coordinator	0	40.000	1.00	Support Facilities/Health departments Manage with administrative work related to building maintenance and new projects	Y	\$ 57,775
Total				6.00		6 Ben Elig	\$ 361,535

School Department - TBD	Position	Current Hrs/FTE	Requested Hours/FTE	FTE Added	Comments	Benefit Eligible Addition (Y/N)	Incremental Salary
Schools	HR/Accounting Assistant	0	40	1.000	Payroll Backup/Support	Y	\$50,000
Schools	Speech Pathologist	0.8	1	0.200	LEA	N	\$18,665
Total				1.20		1 Ben Elig	\$68,665

Medical costs for 7 new benefit eligible employees @ \$22,948 per	\$ 160,636
Total estimated salary and health impact Town & Schools	\$ 522,171

Benefit costs & OPEB add \$207,605 to the above salary. Total "all-in" costs are estimated at \$606,615



Expense Requests

Many of the expense requests have been level service funded for FY25. Eight new positions were recommended for funding. The Three Firefighters and Two Patrol officers have resulted in a reduction in overtime funding. The Human Resources Administrative staff was offset by a reduction in personnel reserve funds.

Appropriations for which we do not have definitive numbers yet are for the Town's insurance policies. These have been conservatively estimated with 10% increases. Likewise, the State's estimated cherry sheet has not yet been finalized by the House, Senate, and Conference Committee so we used a conservative one percent growth estimate for state aid and assessments. Additionally, we have four Union contracts that are up for negotiation to be implemented at the start of FY25.

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



Town of Littleton Fiscal Year 2025 Budget

3 Year Financial Forecast Assumptions

Note: 3 Year Financial Forecast appears on the following page

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

Revenues:

- Tax Levy
 - Normal Levy increase of 2 ½%;
 - New Growth estimates decrease for FY26 and FY27 with a resurgence in FY28 as new projects come to fruition.
 - Debt exclusions remain flat with a slight decline during the period due to planned withdrawals from the debt stabilization account.
- Undesignated fund balance
 - Estimates for future years has available Free Cash at the \$1.6 million to \$2 million level.
- Cherry Sheets (State Aid)
 - Assume a 1% annual increase in State Aid;
- Local Receipts
 - Local Receipts have been increased for FY25 to be closer in line with our actual receipts for the last six years. The projected revenue for FY26 through FY28 is increased approximately 2% per year

Expenditures:

- Salaries
 - Town salaries are assumed to increase 2.5% to 4.0% annually based on step and COLA assumptions
- Operating Expenses
 - Town expenses are assumed to grow at 1.5% to 2.0% each year.
- School
 - The school appropriation is assumed to grow at 5% each year.
- Debt Service
 - Increases as the Senior Center and Indian Hill debt comes online. Additionally, the town remains the only rate payer for the Sewer Debt Service.
- Employee Benefits
 - Assumed 10% growth in health insurance premiums
 - OPEB - OPEB funding remains stable at around \$1M from FY25 through FY28
 - Retirement
 - Assumes a 6.5% annual assessment increase based on Middlesex Retirement's funding schedule.
 - Additional funding available from undesignated fund balance calculations.



Town of Littleton Fiscal Year 2025 Budget

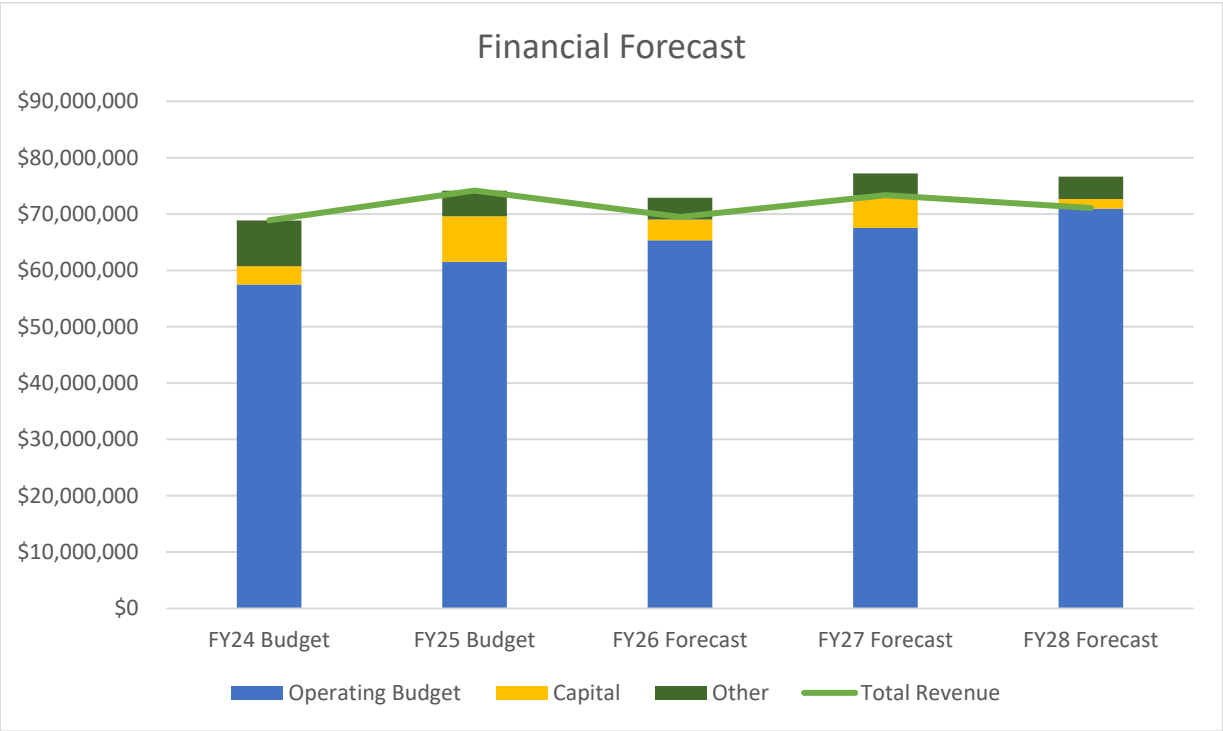
3 Year Financial Forecast Summary

<i>as of 4/9/2024</i>	<i>Forecast FY2026</i>	<i>Forecast FY2027</i>	<i>Forecast FY2028</i>
<u>Revenue</u>			
Levy Limit	\$53,259,311	\$54,884,824	\$56,334,445
Other Funds			
Undesignated Fund Balance	1,629,500	1,646,300	1,994,575
Cherry Sheets - Town State Aid	984,904	994,753	1,004,700
Cherry Sheets - School State Aid	5,642,887	5,699,316	5,756,309
Stabilization/Overlay Surplus & Other	2,225,000	4,225,000	0
Other Available Funds	1,137,080	989,962	968,669
Local Receipts	4,406,520	4,505,824	4,599,195
Total Other Funds	16,025,891	18,061,155	14,323,448
Total Revenue/Available Funds	\$69,285,202	\$72,945,979	\$70,657,893
<u>Expenses</u>			
Town Operating Budgets	\$18,437,806	\$18,470,465	\$19,765,522
School Appropriation	26,763,374	28,101,543	29,506,620
Technical School Assessments	965,674	986,400	1,065,312
Other Charges, Facilities, Infrastructure	1,894,536	1,923,940	1,950,903
Debt Service	4,741,805	4,501,312	3,986,644
Employee/Retiree Benefits	11,991,253	12,950,553	13,986,597
Total Operating Budget	64,794,448	66,934,213	70,261,598
Capital Exclusions	0	0	0
Total Municipal Budget	64,794,448	66,934,213	70,261,598
Capital Plan and Warrant Articles	3,675,700	5,691,000	1,694,575
Total Appropriations	68,470,148	72,625,213	71,956,173
Other Amounts to be Raised	466,000	466,000	466,000
Payments of Previous FY Bills	0	0	0
Fiscal Policy Adjustments	500,000	500,000	500,000
Additions to General Stabilization	300,000	300,000	300,000
Cherry Sheet Charges Offsets - Town	183,709	185,546	172,208
Cherry Sheet Charges Offsets - School	1,705,711	1,722,768	1,922,712
Allowance for Abatements	705,000	710,000	715,000
Total Other Amounts	3,860,420	3,884,314	4,075,920
Total Expenditures	\$72,330,568	\$76,509,527	\$76,032,093
Net Budget Variance	(\$3,045,366)	(\$3,563,549)	(\$5,374,199)



Town of Littleton Fiscal Year 2025 Budget

	<i>FY24 Budget</i>	<i>FY25 Budget</i>	<i>FY26 Forecast</i>	<i>FY27 Forecast</i>	<i>FY28 Forecast</i>
Total Revenue	\$68,880,620	\$73,745,458	\$69,285,202	\$72,945,979	\$70,657,893
Operating Budget	\$57,489,240	\$60,889,765	\$64,794,448	\$66,934,213	\$70,261,598
Capital	\$3,238,690	\$8,126,129	\$3,675,700	\$5,691,000	\$1,694,575
Other	\$8,142,722	\$4,675,378	\$3,860,420	\$3,884,314	\$4,075,920
Total Expense	\$68,870,652	\$73,691,273	\$72,330,568	\$76,509,527	\$76,032,093
Surplus / Deficit	\$9,968	\$54,186	(\$3,045,366)	(\$3,563,549)	(\$5,374,199)





Littleton Bond Rating

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

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

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

Littleton's Bond Rating (Standard & Poor's – October 16, 2023) is:

- Long Term Rating - AAA
- Outlook - Stable

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

The rating reflects our opinion of the town's:

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

S&P Rating History- Major Movements in Rating

Date	Rating	Note
10/16/2023	AAA / Stable	Latest report - reaffirmed rating
10/27/2021	AAA / Stable	reaffirmed rating
5/7/2020	AAA / Stable	reaffirmed rating
2/27/2014	AAA / Stable	Increase to AAA from AA
8/25/2009	AA / Stable	Increase to AA from A+
1/10/2008	A+ / Stable	Increase to Stable outlook
5/10/2005	A+ / Negative	Decrease to Negative outlook
12/21/1999	A+	Initial S&P rating



Reserves and Stabilization

Stabilization

Financial Management Policy - Section 13 - Stabilization

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

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

Therefore the following policy is recommended:

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

Debt Exclusion Stabilization

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

The Town began this approach in FY17 and so far, has covered \$2,294,369.72 in excluded debt through FY24.



Town of Littleton Fiscal Year 2025 Budget

Capital Stabilization, Senior Center Stabilization & School Building Stabilization

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

The Senior Center Stabilization account holds funds designated for a single project, the funding of a senior center. This fund was established in May 2019. Five million dollars from this Stabilization account has been appropriated to the Senior Center project to reduce the future debt burden. In FY24 the balance of the Senior Center Stabilization account was appropriated to the project to cover any costs before the borrowing for the project.

This budget proposes the creation of a School Building Stabilization Fund with an initial deposit of \$1,180,000 to be utilized on projects such as Shaker Lane School



Town of Littleton Fiscal Year 2025 Budget

Ending Balances of Town Reserves by Year

	FY21	FY22	FY23	FY24 *	FY25 (Estimated)
Stabilization	\$3,656,980	\$3,825,023	\$3,959,683	\$4,025,017	\$4,091,430
Capital Stabilization	\$1,362,884	\$1,686,646	\$2,225,127	\$6,724,287	\$4,615,659
Senior Center Stabilization	\$3,044,314	\$3,046,805	\$228,693	\$0	\$0
Debt Exclusion Stabilization	\$250,446	\$241,165	\$443,460	\$523,807	\$176,547
Oak Hill Stabilization	\$0	\$0	\$160,923	\$161,084	\$161,245
School Building Stabilization	\$0	\$0	\$0	\$0	\$1,180,000
Total Town Reserves	\$8,314,625	\$8,799,640	\$7,017,886	\$11,434,196	\$10,224,882
<i>Reserves % Total Operating Budget</i>	<i>17.23%</i>	<i>16.96%</i>	<i>12.83%</i>	<i>19.89%</i>	<i>16.79%</i>
<i>* estimated interest income</i>					
Undesignated Fund Balance *	\$9,278,814	\$6,825,814	\$7,620,771	\$4,830,730	\$4,915,404
<i>* Certified free cash available to end of fiscal year.</i>					

Ending Balances of Major School Reserves by Year

	FY21	FY22	FY23	FY24	FY25 (Estimated)
School Choice	\$2,154,339	\$2,607,960	\$3,007,667	\$2,920,667	\$2,730,667
Circuit Breaker	\$921,913	\$1,063,320	\$1,072,668	\$1,180,909	\$999,891
Total School Reserves	\$3,076,252	\$3,671,280	\$4,080,335	\$4,101,576	\$3,730,558

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

Reserve Activity - Town

	FY21	FY22	FY23	FY24 *	FY25 (Estimated)
<u>Stabilization</u>					
Beginning balance	\$2,417,215	\$3,656,980	\$3,825,023	\$3,959,683	\$4,025,017
Transfers In	\$1,050,000	\$150,000	\$0	\$0	\$0
Transfers Out		\$0	\$0	\$0	\$0
Interest	\$189,765	\$18,044	\$134,659	\$65,335	\$66,413
Ending Balance	\$3,656,980	\$3,825,023	\$3,959,683	\$4,025,017	\$4,091,430
<u>Capital Stabilization</u>					
Beginning balance	\$462,047	\$1,362,884	\$1,686,646	\$2,225,127	\$6,724,287
Transfers In	\$1,378,548	\$318,500	\$2,056,344	\$5,155,706	\$1,511,614
Transfers Out	(\$479,132)	\$0	(\$1,583,749)	(\$690,000)	(\$3,638,047)
Interest	\$1,421	\$5,262	\$65,886	\$33,454	\$17,805
Ending Balance	\$1,362,884	\$1,686,646	\$2,225,127	\$6,724,287	\$4,615,659



Town of Littleton Fiscal Year 2025 Budget

Senior Center Stabilization

Beginning balance	\$3,039,313	\$3,044,314	\$3,046,805	\$228,693	\$0
Transfers In	\$0	\$0	\$2,172,606	\$0	\$0
Transfers Out	\$0	\$0	(\$5,000,000)	(\$231,949)	\$0
Interest	\$5,001	\$2,491	\$9,282	\$3,257	\$0
Ending Balance	\$3,044,314	\$3,046,805	\$228,693	\$0	\$0

Debt Exclusion Stabilization

Beginning balance	\$413,118	\$250,446	\$241,165	\$443,460	\$523,807
Transfers In		\$150,000	\$500,000	\$474,539	\$0
Transfers Out	(\$164,204)	(\$161,137)	(\$300,000)	(\$396,409)	(\$349,879)
Interest	\$1,532	\$1,856	\$2,295	\$2,217	\$2,619
Ending Balance	\$250,446	\$241,165	\$443,460	\$523,807	\$176,547

Oak Hill Stabilization

Beginning balance	\$0	\$0	\$0	\$160,923	\$161,084
Transfers In	\$0	\$0	\$160,923	\$161	\$161
Transfers Out	\$0	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0	\$0
Ending Balance	\$0	\$0	\$160,923	\$161,084	\$161,245

School Building Stabilization

Beginning balance	\$0	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$1,180,000
Transfers Out	\$0	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0	\$0
Ending Balance	\$0	\$0	\$0	\$0	\$1,180,000

* estimated interest income

Reserve Activity - Schools

	FY21	FY22	FY23	FY24 *	FY25 (Estimated)
<u>School Choice</u>					
Beginning balance	\$1,845,662	\$2,154,339	\$2,607,960	\$3,007,667	\$2,920,667
Receipts	\$476,286	\$512,167	\$495,031	\$480,000	\$450,000
Expenses	(\$167,609)	(\$58,546)	(\$95,324)	(\$567,000)	(\$640,000)
Ending Balance	\$2,154,339	\$2,607,960	\$3,007,667	\$2,920,667	\$2,730,667
<u>Circuit Breaker</u>					
Beginning balance	\$812,369	\$921,913	\$1,063,320	\$1,072,668	\$1,180,909
Receipts	\$922,022	\$1,063,429	\$1,072,777	\$1,181,018	\$1,000,000
Expenses	(\$812,478)	(\$922,022)	(\$1,063,429)	(\$1,072,777)	(\$1,181,018)
Ending Balance	\$921,913	\$1,063,320	\$1,072,668	\$1,180,909	\$999,891

* Note FY24 - Receipts - per Cherry Sheet & DESE / FY24 expenses and FY25 estimates per School Department



Town of Littleton Fiscal Year 2025 Budget

Revolving Funds/Program Fees

Town Revolving Funds

Town Revolving Funds	FY21	FY22	FY23	FY24 (Estimated)
<u>Inspectional Services</u>				
Beginning balance	\$79,408	\$54,853	\$0	\$0
Receipts	\$160,756	\$40,864	\$0	\$0
Expenses	(\$185,311)	(\$95,717)	\$0	\$0
Ending Balance	\$54,853	\$0	\$0	\$0
<u>Sealer of Weights & Measures</u>				
Beginning balance	\$16,084	\$17,969	\$19,869	\$17,669
Receipts	\$8,885	\$8,900	\$4,800	\$7,528
Expenses	(\$7,000)	(\$7,000)	(\$7,000)	(\$7,000)
Ending Balance	\$17,969	\$19,869	\$17,669	\$18,197
<u>PRCE Revolving</u>				
Beginning balance	\$0	\$0	\$0	\$1,042,202
Receipts	\$0	\$0	\$1,445,896	\$1,483,897
Expenses	\$0	\$0	(\$403,694)	(\$1,314,913)
Ending Balance	\$0	\$0	\$1,042,202	\$1,211,185
<u>Spectacle Pond Cell Tower/Clean Lakes</u>				
Beginning balance	\$348,241	\$487,887	\$0	\$0
Receipts	\$265,846	\$121,269	\$0	\$0
Expenses	(\$126,200)	(\$609,156)	\$0	\$0
Ending Balance	\$487,887	\$0	\$0	\$0
<u>Cemetery Revolving</u>				
Beginning balance	\$18,835	\$20,686	\$0	\$0
Receipts	\$3,089	\$0	\$0	\$0
Expenses	(\$1,238)	(\$20,686)	\$0	\$0
Ending Balance	\$20,686	\$0	\$0	\$0
<u>Permitting Software</u>				
Beginning balance	\$71,946	\$50,520	(\$0)	(\$0)
Receipts	\$0	\$0	\$0	\$0
Expenses	(\$21,426)	(\$50,520)	\$0	\$0
Ending Balance	\$50,520	(\$0)	(\$0)	(\$0)
<u>Alarm Box Repairs</u>				
Beginning balance	\$41,039	\$45,444	\$47,619	\$54,519
Receipts	\$6,300	\$2,700	\$6,900	\$5,300
Expenses	(\$1,895)	(\$525)	\$0	(\$807)
Ending Balance	\$45,444	\$47,619	\$54,519	\$59,012
<u>CPR Courses</u>				
Beginning balance	\$5,090	\$5,090	\$5,090	\$3,651
Receipts	\$0	\$0	\$250	\$83



Town of Littleton Fiscal Year 2025 Budget

Expenses	\$0	\$0	(\$1,689)	(\$563)
Ending Balance	\$5,090	\$5,090	\$3,651	\$3,172
<u>MART Bus Fees</u>				
Beginning balance	(\$5,141)	\$3,036	\$3,036	\$17,570
Receipts	\$44,145		\$54,862	\$49,503
Expenses	(\$35,968)		(\$40,329)	(\$38,148)
Ending Balance	\$3,036	\$3,036	\$17,570	\$28,925
<u>Pet Cemetery</u>				
Beginning balance	\$5,701	\$6,001	\$0	\$0
Receipts	\$300	\$0	\$0	\$0
Expenses	\$0	(\$6,001)	\$0	\$0
Ending Balance	\$6,001	\$0	\$0	\$0
<u>ZBA Legal Advertisement</u>				
Beginning balance	\$454	\$596	\$923	\$1,132
Receipts	\$620	\$755	\$1,236	\$870
Expenses	(\$478)	(\$428)	(\$1,027)	(\$644)
Ending Balance	\$596	\$923	\$1,132	\$1,358
<u>Composting Bins</u>				
Beginning balance	\$1,230	\$1,230	\$1,230	\$1,230
Receipts	\$0	\$0	\$0	\$0
Expenses	\$0	\$0	\$0	\$0
Ending Balance	\$1,230	\$1,230	\$1,230	\$1,230
<u>LCTV Boxborough</u>				
Beginning balance	\$123,893	\$123,893	\$98,121	\$92,072
Receipts	\$16,200	\$0	\$0	\$0
Expenses	(\$16,200)	(\$25,772)	(\$6,049)	\$0
Ending Balance	\$123,893	\$98,121	\$92,072	\$92,072
<u>Community Gardens</u>				
Beginning balance	\$700	\$509	\$351	\$112
Receipts	\$270	\$255	\$316	\$280
Expenses	(\$461)	(\$413)	(\$554)	(\$476)
Ending Balance	\$509	\$351	\$112	(\$83)
<u>Total Town Revolving Funds</u>				
Beginning balance	\$707,480	\$817,714	\$176,239	\$1,230,157
Receipts	\$506,411	\$174,743	\$1,514,259	\$1,547,462
Expenses	(\$396,177)	(\$816,218)	(\$460,341)	(\$1,362,551)
Ending Balance	\$817,714	\$176,239	\$1,230,157	\$1,415,068

Note FY24 - estimated activity - average activity prior 3 years



Town of Littleton Fiscal Year 2025 Budget

School Revolving Funds/Program Fees

School Revolving Funds / Program Fee	FY21	FY22	FY23	FY24 (Estimated)
<u>Athletic Gate Receipts</u>				
Beginning balance	\$0	\$1,534	\$415	\$30,026
Receipts	\$32,304	\$0	\$57,863	\$30,056
Expenses	(\$30,770)	(\$1,119)	(\$28,252)	(\$20,047)
Ending Balance	\$1,534	\$415	\$30,026	\$40,035
<u>Student Activity Fees</u>				
Beginning balance	\$557	\$4,056	\$0	\$8,050
Receipts	\$10,900	\$0	\$8,150	\$6,700
Expenses	(\$7,401)	(\$4,056)	(\$100)	(\$6,500)
Ending Balance	\$4,056	\$0	\$8,050	\$8,250
<u>Pre-K Tuition</u>				
Beginning balance	\$151,975	\$250,616	\$290,352	\$374,546
Receipts	\$250,682	\$44,814	\$132,517	\$120,000
Expenses	(\$152,041)	(\$5,078)	(\$48,323)	(\$200,000)
Ending Balance	\$250,616	\$290,352	\$374,546	\$294,546
<u>Athletic Fund</u>				
Beginning balance	\$3,400	\$5,105	\$24,711	\$39,822
Receipts	\$90,488	\$85,895	\$159,527	\$85,000
Expenses	(\$88,783)	(\$66,289)	(\$144,416)	(\$85,000)
Ending Balance	\$5,105	\$24,711	\$39,822	\$39,822
<u>Group Home</u>				
Beginning balance	\$89,540	\$71,957	\$71,957	\$57,079
Receipts	\$0	\$0	\$0	\$0
Expenses	(\$17,583)	\$0	(\$14,878)	(\$14,878)
Ending Balance	\$71,957	\$71,957	\$57,079	\$42,201
<u>Full Day Kindergarten</u>				
Beginning balance	\$172,933	\$237,886	\$231,314	\$231,314
Receipts	\$194,923	\$9,309	\$1,425	\$0
Expenses	(\$129,970)	(\$15,881)	(\$1,425)	(\$50,000)
Ending Balance	\$237,886	\$231,314	\$231,314	\$181,314
<u>Bus Fees</u>				
Beginning balance	\$91,625	\$38,221	\$107,919	\$77,899
Receipts	\$124,820	\$111,796	\$108,131	\$90,000
Expenses	(\$178,224)	(\$42,098)	(\$138,151)	(\$100,000)
Ending Balance	\$38,221	\$107,919	\$77,899	\$67,899
<u>Chromebook fees</u>				
Beginning balance	\$14,200	\$22,170	\$33,970	\$41,746
Receipts	\$10,550	\$12,050	\$13,032	\$6,800
Expenses	(\$2,580)	(\$250)	(\$5,256)	(\$5,000)
Ending Balance	\$22,170	\$33,970	\$41,746	\$43,546



Town of Littleton Fiscal Year 2025 Budget

Tigers' Den

Beginning balance	\$764,840	\$718,686	\$391,940	\$497,623
Receipts	\$624,146	\$71,694	\$558,638	\$525,000
Expenses	(\$670,300)	(\$398,440)	(\$452,955)	(\$525,000)
Ending Balance	\$718,686	\$391,940	\$497,623	\$497,623

School Lunch

Beginning balance	\$21,535	\$11,983	(\$24,726)	\$127,247
Receipts	\$406,690	\$453,991	\$798,792	\$350,000
Expenses	(\$416,242)	(\$490,700)	(\$646,819)	(\$340,000)
Ending Balance	\$11,983	(\$24,726)	\$127,247	\$137,247

LHS Auditorium

Beginning balance	\$21,912	\$37,952	\$22,939	\$28,439
Receipts	\$96,866	\$4,749	\$67,939	\$15,000
Expenses	(\$80,826)	(\$19,762)	(\$62,439)	(\$15,000)
Ending Balance	\$37,952	\$22,939	\$28,439	\$28,439

Total School Revolving/Program Funds

Beginning balance	\$1,386,875	\$1,473,550	\$1,242,535	\$1,619,520
Receipts	\$1,888,633	\$832,432	\$1,954,839	\$1,232,606
Expenses	(\$1,801,958)	(\$1,063,446)	(\$1,577,854)	(\$1,392,516)
Ending Balance	\$1,473,550	\$1,242,535	\$1,619,520	\$1,459,610

Note FY24 - estimated activity



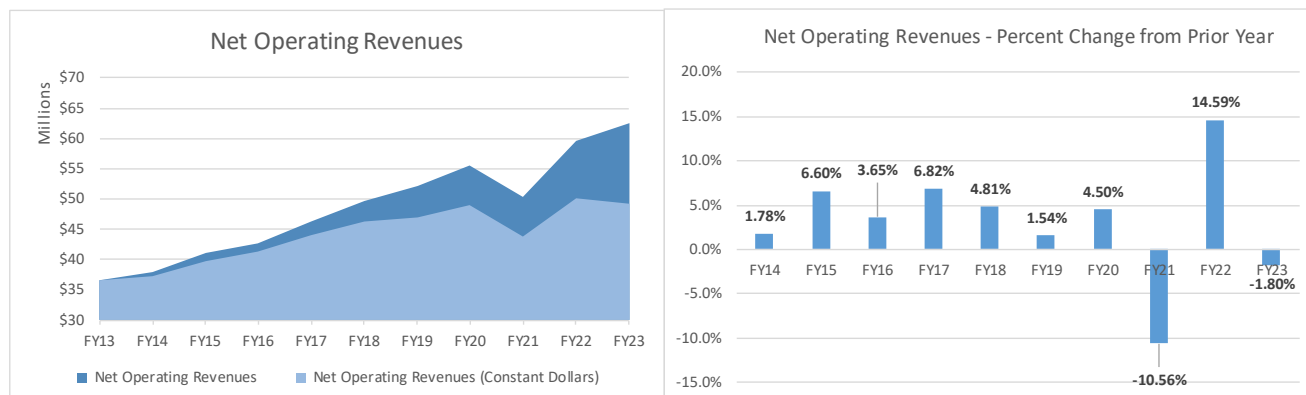
Town of Littleton Fiscal Year 2025 Budget

Financial Health Analysis

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

State Indicator 1: Net Operating Revenue

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



Fiscal Year	Gross Operating Revenues	Less: Free Cash Used To Reduce Tax Rate	Less: Other Funds Used to Reduce Tax Rate	Less: Debt/Capital Exclusions	Net Operating Revenues	CPI-U (prior calendar year)	CPI-U Adjustment	Net Operating Revenues (Constant Dollars)	Percent Change from Prior Year (Constant Dollars)
FY13	40,895,643	689,233	1,467,671	2,064,149	36,674,590	247.700	100.00%	36,674,590	
FY14	41,760,595	866,024	1,057,857	1,997,163	37,839,551	251.100	98.65%	37,327,187	1.78%
FY15	45,066,629	1,189,530	938,102	1,943,309	40,995,688	255.200	97.06%	39,790,877	6.60%
FY16	46,936,136	997,976	1,299,044	1,895,404	42,743,712	256.700	96.49%	41,245,101	3.65%
FY17	56,935,015	3,770,830	5,299,008	1,530,910	46,334,267	260.500	95.09%	44,057,574	6.82%
FY18	55,245,054	1,219,509	2,839,655	1,409,304	49,776,586	267.000	92.77%	46,178,503	4.81%
FY19	62,649,668	5,316,026	3,779,080	1,344,256	52,210,306	275.800	89.81%	46,890,837	1.54%
FY20	63,035,830	1,350,423	4,760,668	1,335,959	55,588,780	281.000	88.15%	49,001,213	4.50%
FY21	56,795,763	3,972,151	1,261,911	1,261,906	50,299,795	284.300	87.13%	43,824,338	-10.56%
FY22	65,741,559	3,725,565	1,255,636	1,254,559	59,505,799	293.500	84.40%	50,220,056	14.59%
FY23	76,369,414	7,785,865	4,954,339	1,033,900	62,595,310	314.400	78.78%	49,315,707	-1.80%

Indicator Status - Favorable

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

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

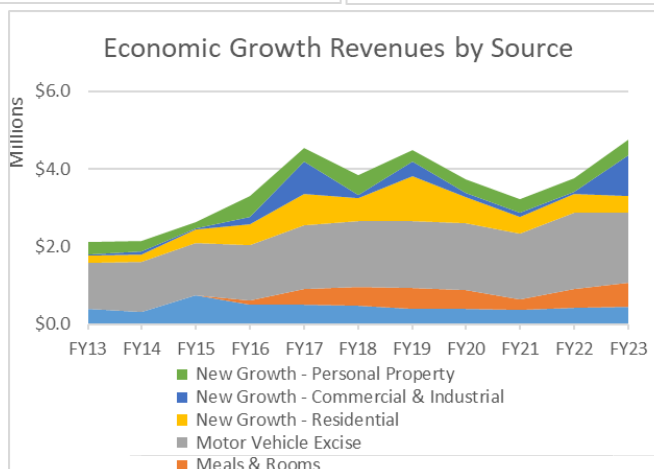
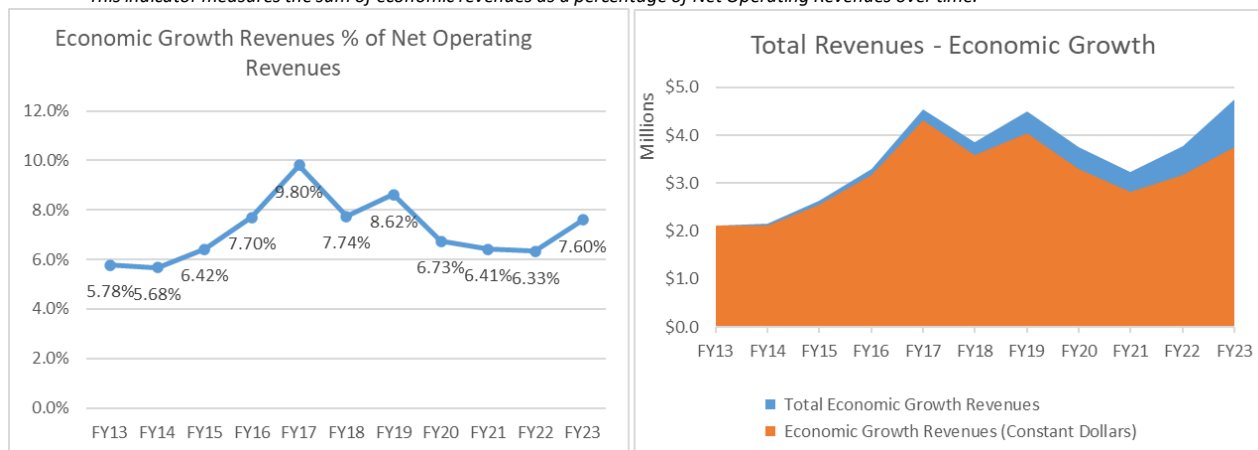
Ideally, the annual percentage increase from prior year revenues should be steady, positive, and predictable. A trend of decreasing net operating revenues, after accounting for the effects of inflation, is a warning indicator; if municipal revenues are decreasing, they may soon be insufficient to maintain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



Town of Littleton Fiscal Year 2025 Budget

State Indicator 2: Revenues Related to Economic Growth

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



Fiscal Year	Net Operating Revenues (Constant Dollars)	Building Related Fees and Permits	Meals & Rooms	Motor Vehicle Excise	New Growth - Residential	New Growth - Commercial & Industrial	New Growth - Personal Property	Total New Growth	Total Economic Growth Revenues	CPI-U (prior calendar year)	CPI-U Adjustment	Economic Growth Revenues (Constant Dollars)	As a % of Net Operating Revenues
FY13	36,674,590	400,028	-	1,180,999	174,907	29,805	333,568	538,280	2,119,307	247.700	100.00%	2,119,307	5.78%
FY14	37,327,187	311,764	-	1,291,783	198,438	61,446	284,407	544,291	2,147,838	251.100	98.65%	2,118,755	5.68%
FY15	39,790,877	750,518	3,747	1,333,398	343,014	48,338	152,118	543,470	2,631,133	255.200	97.06%	2,553,807	6.42%
FY16	41,245,101	499,064	113,091	1,431,153	521,867	190,731	536,624	1,249,222	3,292,530	256.700	96.49%	3,177,093	7.70%
FY17	44,057,574	503,539	410,230	1,639,215	790,562	858,669	337,874	1,987,105	4,540,089	260.500	95.09%	4,317,006	9.80%
FY18	46,178,503	461,931	506,081	1,683,919	608,098	81,459	512,675	1,202,232	3,854,163	267.000	92.77%	3,575,566	7.74%
FY19	46,890,837	384,048	554,424	1,724,495	1,154,169	362,695	318,591	1,835,455	4,498,422	275.800	89.81%	4,040,098	8.62%
FY20	49,001,213	395,570	484,453	1,725,210	659,960	117,644	359,323	1,136,927	3,742,160	281.000	88.15%	3,298,694	6.73%
FY21	43,824,338	360,365	260,524	1,724,550	430,588	92,339	356,044	878,971	3,224,410	284.300	87.13%	2,809,308	6.41%
FY22	50,220,056	425,149	486,091	1,959,782	485,440	44,006	364,523	893,969	3,764,991	293.500	84.40%	3,177,473	6.33%
FY23	49,315,707	456,451	614,389	1,795,481	432,620	1,051,625	404,951	1,889,196	4,755,517	314.400	78.78%	3,746,633	7.60%

Indicator Status - Favorable

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

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

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

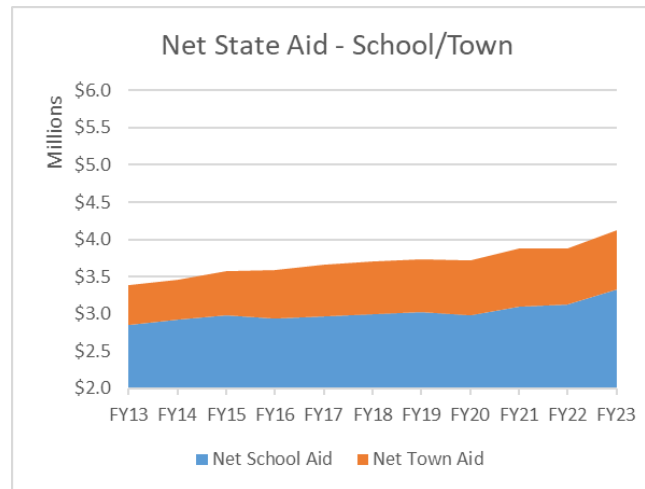
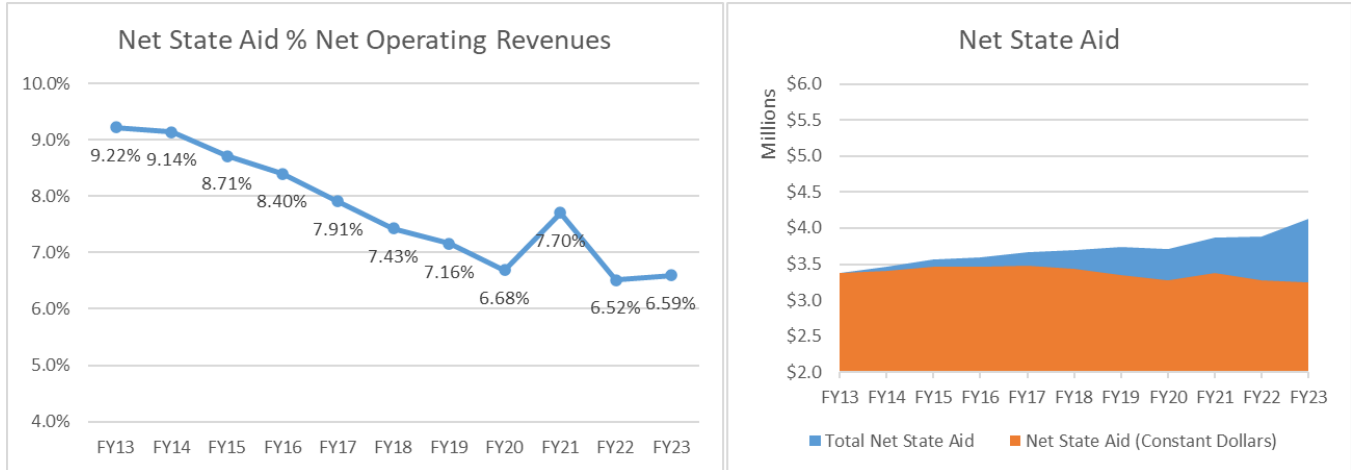
Maintaining a balance between revenues tied closely to the economy and other revenues helps mitigate the effects of economic slowdowns or recessions. Even though new growth is part of the property tax, it is included in this analysis since it is a reflection of new value added to the tax rolls as a result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



Town of Littleton Fiscal Year 2025 Budget

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

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



Fiscal Year	Cherry Sheet - School			Cherry Sheet - Town			Total Net State Aid	CPI-U (prior calendar year)	CPI-U Adjustment	Net State Aid (Constant Dollars)	Net Operating Revenues (Constant Dollars)	Net State Aid % Operating Revenues
	Receipts	Less: School Assessments	Net School Aid	Receipts	Less: Town Assessments	Net Town Aid						
FY13	3,752,624	907,404	2,845,220	647,271	111,479	535,792	3,381,012	247.700	100.00%	3,381,012	36,674,590	9.22%
FY14	3,784,724	862,851	2,921,873	667,498	131,502	535,996	3,457,869	251.100	98.65%	3,411,048	37,327,187	9.14%
FY15	3,921,403	933,848	2,987,555	703,040	118,267	584,773	3,572,328	255.200	97.06%	3,467,342	39,790,877	8.71%
FY16	3,870,141	925,021	2,945,120	763,476	117,097	646,379	3,591,499	256.700	96.49%	3,465,580	41,245,101	8.40%
FY17	3,953,863	986,394	2,967,469	820,137	124,579	695,558	3,663,027	260.500	95.09%	3,483,039	44,057,574	7.91%
FY18	4,037,287	1,045,877	2,991,410	832,930	125,546	707,384	3,698,794	267.000	92.77%	3,431,428	46,178,503	7.43%
FY19	4,068,917	1,048,105	3,020,812	844,666	129,572	715,094	3,735,906	275.800	89.81%	3,355,272	46,890,837	7.16%
FY20	4,161,355	1,177,273	2,984,082	868,936	137,153	731,783	3,715,865	281.000	88.15%	3,275,515	49,001,213	6.68%
FY21	4,085,970	986,340	3,099,630	913,389	138,865	774,524	3,874,154	284.300	87.13%	3,375,406	43,824,338	7.70%
FY22	4,259,170	1,137,977	3,121,193	897,823	141,459	756,364	3,877,557	293.500	84.40%	3,272,473	50,220,056	6.52%
FY23	4,581,964	1,252,608	3,329,356	941,938	143,241	798,697	4,128,053	314.400	78.78%	3,252,286	49,315,707	6.59%

Indicator Status - **Favorable**

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

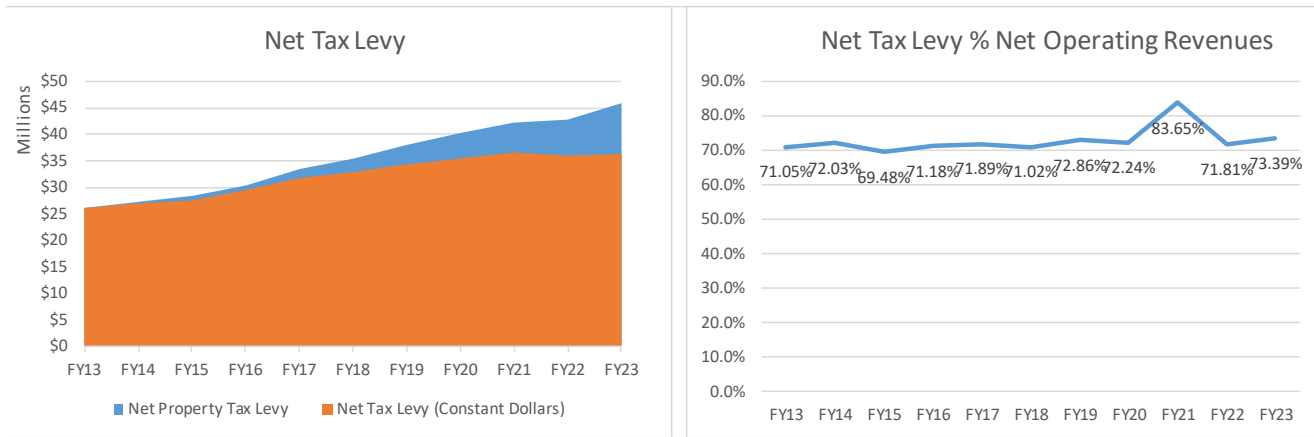
* The Town's reliance on State Aid, as a percentage of net operating revenues has decreased over the period.



Town of Littleton Fiscal Year 2025 Budget

State Indicator 4: Property Tax Revenue

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



Fiscal Year	Property Tax Levy	Less: Debt/Capital Exclusions	Net Property Tax Levy	CPI-U (prior calendar year)	Net Tax Levy (Constant Dollars)	% Change from Prior Year	Net Operating Revenues (Constant Dollars)	Net Tax Levy % Operating Revenues
FY13	28,122,449	2,064,149	26,058,300	247.700	26,058,300		36,674,590	71.05%
FY14	29,252,162	1,997,163	27,254,999	251.100	26,885,955	3.18%	37,327,187	72.03%
FY15	30,427,049	1,943,309	28,483,740	255.200	27,646,639	2.83%	39,790,877	69.48%
FY16	32,319,141	1,895,404	30,423,737	256.700	29,357,069	6.19%	41,245,101	71.18%
FY17	34,838,451	1,530,910	33,307,541	260.500	31,670,932	7.88%	44,057,574	71.89%
FY18	36,759,269	1,409,304	35,349,965	267.000	32,794,705	3.55%	46,178,503	71.02%
FY19	39,385,788	1,344,256	38,041,532	275.800	34,165,654	4.18%	46,890,837	72.86%
FY20	41,490,620	1,335,959	40,154,661	281.000	35,396,119	3.60%	49,001,213	72.24%
FY21	43,336,067	1,261,906	42,074,161	284.300	36,657,649	3.56%	43,824,338	83.65%
FY22	43,986,244	1,254,559	42,731,685	293.500	36,063,504	-1.62%	50,220,056	71.81%
FY23	46,975,096	1,033,900	45,941,196	314.400	36,194,765	0.36%	49,315,707	73.39%

Indicator Status - Favorable

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

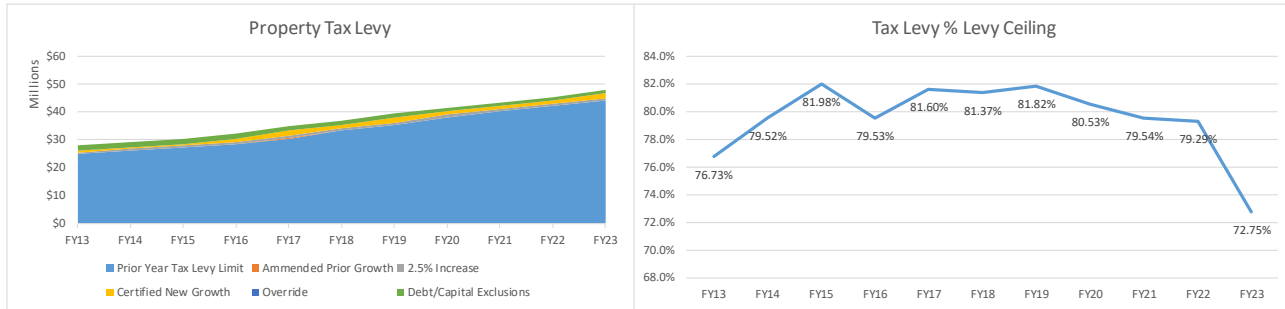
* A constant dollar increase in the net tax levy, on the other hand, signals that property values have kept up with inflation. In this case, the Town is able to fund a consistent level of services in the future.



Town of Littleton Fiscal Year 2025 Budget

State Indicator 4a: Levy Limit Analysis

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



Fiscal Year	Prior Year Tax Levy Limit	Ammended Prior Growth	2.5% Increase	Certified New Growth	Override	Levy Limit	Debt/Capital Exclusions	Property Tax Levy	Maximum Allowable Levy	Excess Levy Capacity	Levy Ceiling	Override Capacity	Override as a % of Levy Ceiling	Tax Levy % Levy Ceiling
FY13	24,908,200	-	622,705	538,279	-	26,069,184	2,064,149	28,122,449	28,133,333	10,884	36,651,980	10,582,796	28.87%	76.73%
FY14	26,069,184	-	651,730	544,291	-	27,265,205	1,997,163	29,252,162	29,262,368	10,206	36,786,778	9,521,573	25.88%	79.52%
FY15	27,265,205	-	681,630	543,470	-	28,490,305	1,943,309	30,427,049	30,433,614	6,565	37,114,041	8,623,736	23.24%	81.98%
FY16	28,490,305	-	712,258	1,249,222	-	30,451,785	1,895,404	32,318,141	32,347,189	29,048	40,634,170	10,182,385	25.06%	79.53%
FY17	30,451,785	111,883	764,092	1,987,105	-	33,314,865	1,530,910	34,838,451	34,845,775	7,324	42,693,005	9,378,140	21.97%	81.60%
FY18	33,314,865	-	832,872	1,202,231	-	35,349,968	1,409,304	36,759,269	36,759,272	3	45,175,919	9,825,951	21.75%	81.37%
FY19	35,349,968	463	883,761	1,835,455	-	38,069,647	1,344,256	39,385,788	39,413,903	28,115	48,138,205	10,068,558	20.92%	81.82%
FY20	38,069,647	-	951,741	1,136,928	-	40,158,316	1,335,959	41,490,620	41,494,275	3,655	51,521,465	11,363,149	22.06%	80.53%
FY21	40,158,316	-	1,003,958	878,971	-	42,041,245	1,261,906	43,301,920	43,303,151	1,231	54,441,912	12,400,667	22.78%	79.54%
FY22	42,041,245	-	1,051,031	893,968	-	43,986,244	1,254,559	45,161,561	45,240,803	79,242	56,957,699	12,971,455	22.77%	79.29%
FY23	43,986,244	-	1,099,656	1,889,196	-	46,975,096	1,033,900	47,997,794	48,008,996	11,202	65,975,857	19,000,761	28.80%	72.75%

Indicator Status - Favorable

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

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

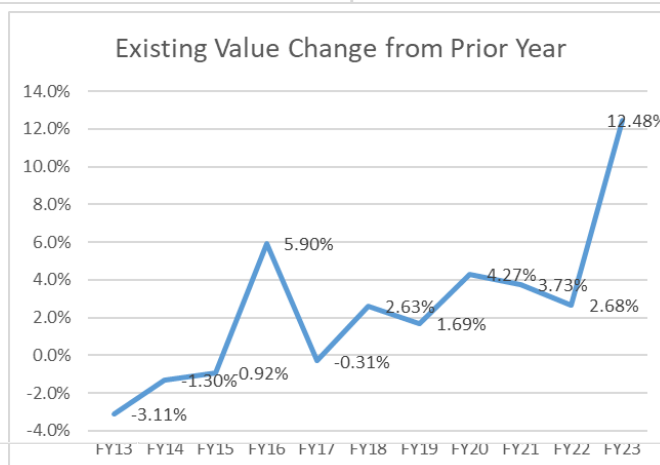
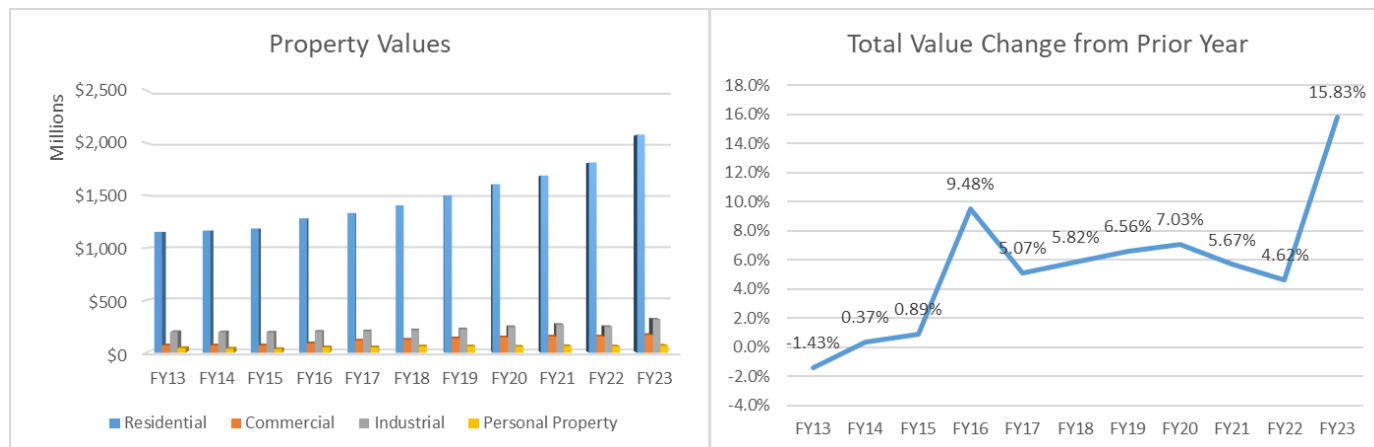
When a community hits the levy cap and its levy ceiling is in decline, it becomes progressively more difficult to raise funds from the property tax. This environment also severely hampers a town's ability to expand services or finance large capital projects through an override or exclusions, since the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



Town of Littleton Fiscal Year 2025 Budget

State Indicator 4b: Assessed Values

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



Fiscal Year	Residential	Commercial	Industrial	Personal Property	Total Value	Total Value Change from Prior Year	Levy Ceiling	New Growth Value	Existing Property Value	\$ Increase Existing Values	% Increase Existing Values
FY13	1,151,110,972	70,133,451	199,485,700	45,349,070	1,466,079,193	-1.43%	36,651,980	24,994,375	1,441,084,818	(46,217,096)	-3.11%
FY14	1,163,778,547	70,620,708	197,233,600	39,838,270	1,471,471,125	0.37%	36,786,778	24,387,758	1,447,083,367	(18,995,826)	-1.30%
FY15	1,182,909,167	70,587,681	195,098,000	35,966,810	1,484,561,658	0.89%	37,114,041	26,562,320	1,457,999,338	(13,471,787)	-0.92%
FY16	1,280,786,864	90,447,543	201,894,900	52,237,500	1,625,366,807	9.48%	40,634,170	53,166,823	1,572,199,984	87,638,326	5.90%
FY17	1,331,660,553	117,404,179	206,502,900	52,152,577	1,707,720,209	5.07%	42,693,005	87,362,487	1,620,357,722	(5,009,085)	-0.31%
FY18	1,404,648,240	124,934,949	216,025,000	61,428,670	1,807,036,859	5.82%	45,175,919	54,446,310	1,752,590,549	44,870,340	2.63%
FY19	1,500,388,264	138,111,481	225,638,900	61,389,570	1,925,528,215	6.56%	48,138,205	87,931,240	1,837,596,975	30,560,116	1.69%
FY20	1,606,645,605	148,418,047	247,129,600	58,665,340	2,060,858,592	7.03%	51,521,465	53,053,840	2,007,804,752	82,276,537	4.27%
FY21	1,689,273,315	156,105,153	269,001,800	63,296,210	2,177,676,478	5.67%	54,441,912	39,969,440	2,137,707,038	76,848,446	3.73%
FY22	1,812,860,459	156,160,468	247,996,225	61,290,790	2,278,307,942	4.62%	56,957,699	42,314,070	2,235,993,872	58,317,394	2.68%
FY23	2,078,344,849	171,421,264	319,887,185	69,380,970	2,639,034,268	15.83%	65,975,857	76,355,840	2,562,678,428	284,370,486	12.48%

Indicator Status - Favorable

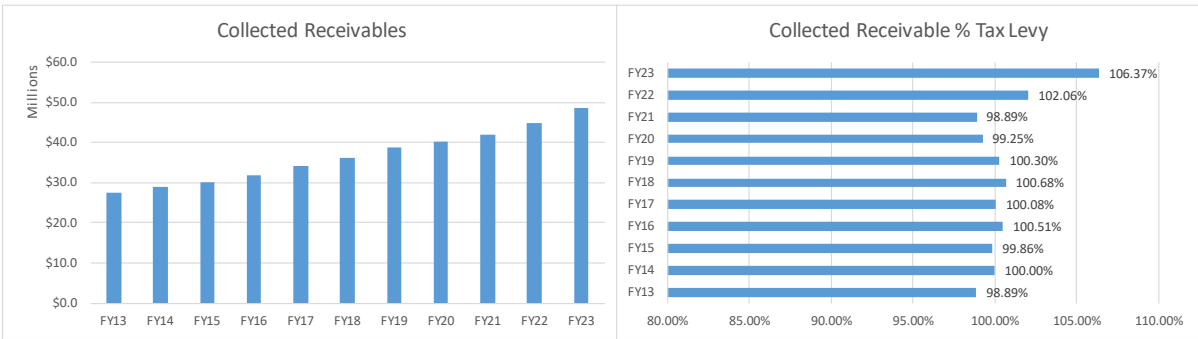
Property values have steadily increased over the past 5 years. While CIP has shown growth during this period, the majority of value increases has been in residential properties.



Town of Littleton Fiscal Year 2025 Budget

State Indicator 5: Uncollected Property Tax % Tax Levy

This indicator measures cumulative uncollected receivables as of June 30th



Fiscal Year	Property Tax Levy	Net Property		Collected Receivables	Collected Receivables % Tax Levy
		Less: Overlay	Tax Levy		
FY13	28,122,449	415,483	27,706,966	27,398,946	98.89%
FY14	29,252,162	440,749	28,811,413	28,811,602	100.00%
FY15	30,427,049	357,103	30,069,946	30,027,520	99.86%
FY16	32,318,141	599,357	31,718,784	31,881,599	100.51%
FY17	34,838,451	847,836	33,990,615	34,016,496	100.08%
FY18	36,759,269	853,831	35,905,438	36,149,000	100.68%
FY19	39,385,788	847,852	38,537,936	38,654,007	100.30%
FY20	41,490,620	822,570	40,668,050	40,363,527	99.25%
FY21	43,301,920	853,089	42,448,831	41,978,000	98.89%
FY22	45,161,561	1,187,162	43,974,399	44,882,000	102.06%
FY23	47,997,794	2,373,317	45,624,477	48,530,000	106.37%

Indicator Status - Favorable

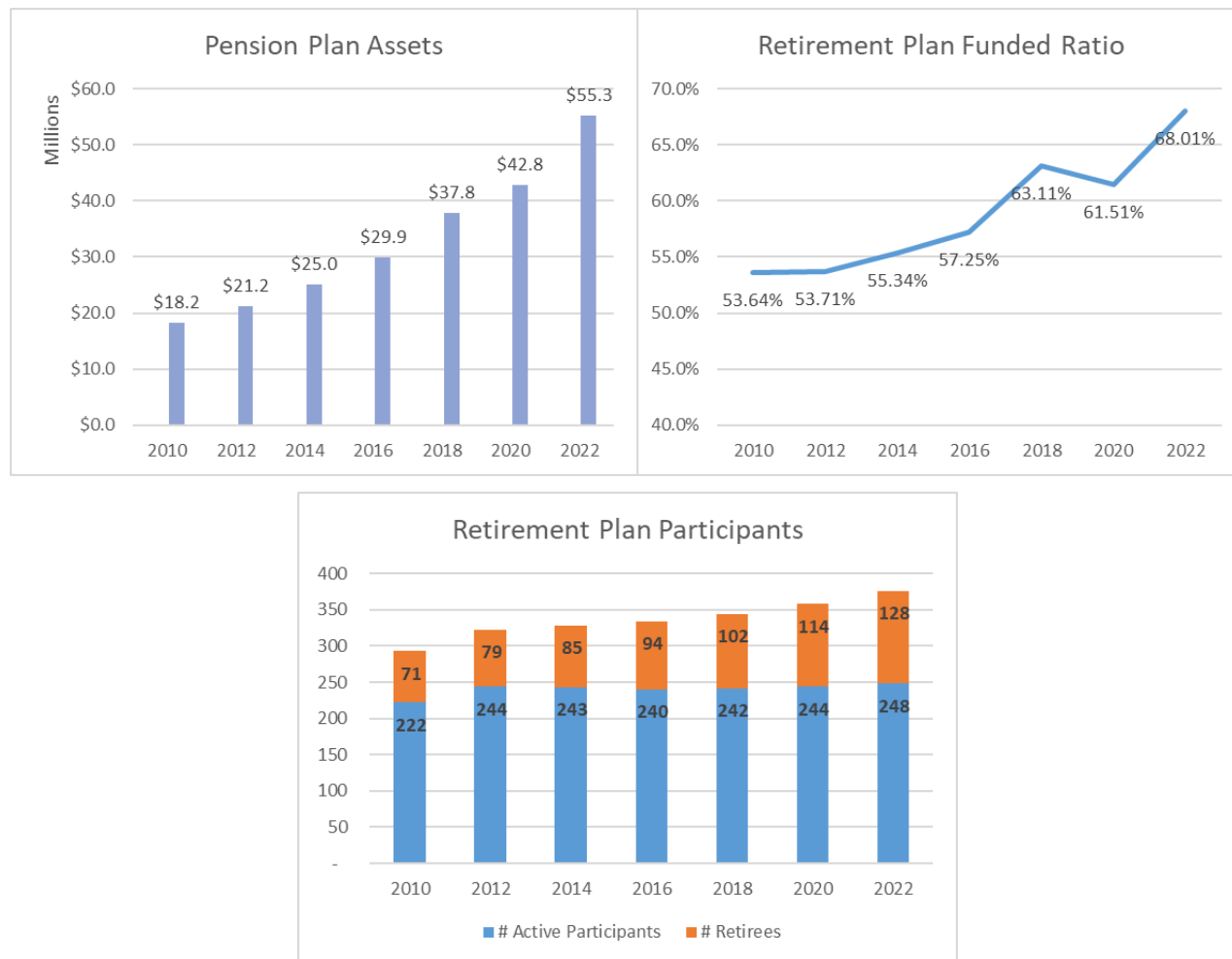
A trend of uncollected property tax receivables greater than 5% (*less than 95% collected ratio*) of the total annual property tax levy (net of overlay) is a warning indicator. Practically speaking, an increase in uncollected taxes may lead to a decrease in liquidity, introducing some uncertainty as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



Town of Littleton Fiscal Year 2025 Budget

State Indicator 8: Pension Liability

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



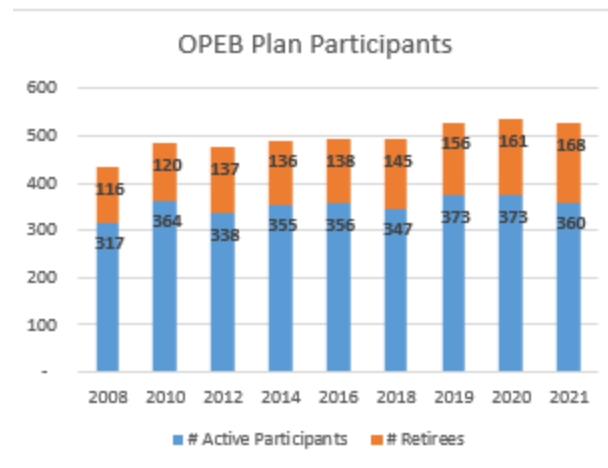
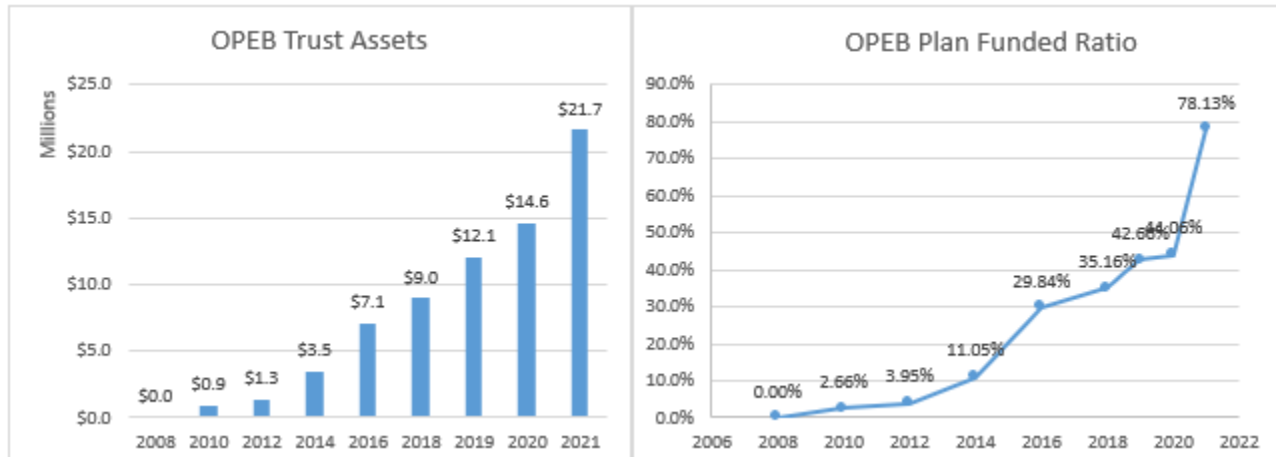
Valuation Report (Jan 1st)	Accrued Liability	Value of Assets	% Funded	Actual Unfunded Liability	\$ Change Unfunded Liability	% Change Unfunded Liability	% Growth Accrued Liability	% Growth Value of Assets	# Active Participants	# Retirees	Total Participants	Ratio of Active to Retired
2010	33,919,899	18,193,271	53.64%	15,726,628					222	71	293	3.13
2012	39,444,864	21,187,158	53.71%	18,257,706	2,531,078	16.09%	16.29%	16.46%	244	79	323	3.09
2014	45,237,818	25,033,064	55.34%	20,204,754	1,947,048	10.66%	14.69%	18.15%	243	85	328	2.86
2016	52,263,175	29,919,769	57.25%	22,937,478	2,732,724	13.53%	15.53%	19.52%	240	94	334	2.55
2018	59,899,994	37,804,889	63.11%	22,644,054	(293,424)	-1.28%	14.61%	26.35%	242	102	344	2.37
2020	69,553,263	42,781,480	61.51%	27,273,502	4,629,448	20.44%	16.12%	13.16%	244	114	358	2.14
2022	81,260,180	55,262,346	68.01%	26,438,291	(835,211)	-3.06%	16.83%	29.17%	248	128	376	1.94

Indicator Status - Favorable

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



Town of Littleton Fiscal Year 2025 Budget



Valuation Report (Jan 1st)	Accrued Liability	Value of Assets	% Funded	Actual Unfunded Liability	\$ Change Unfunded Liability	% Change Unfunded Liability	Growth Accrued Liability	Growth Value of Assets	# Active Participants	# Retirees	Total Participants	Ratio of Active to Retired
2008	33,080,325	-	0.00%	33,080,325					317	116	433	2.73
2010	33,816,740	900,000	2.66%	32,916,740	(163,585)	-0.49%	2.23%	0.00%	364	120	484	3.03
2012	34,050,406	1,344,743	3.95%	32,705,663	(211,077)	-0.64%	0.69%	49.42%	338	137	475	2.47
2014	31,316,268	3,461,975	11.05%	27,854,293	(4,851,370)	-14.83%	-8.03%	157.45%	355	136	491	2.61
2016	23,823,488	7,109,137	29.84%	16,714,351	(11,139,942)	-39.99%	-23.93%	105.35%	356	138	494	2.58
2018	25,609,877	9,003,920	35.16%	16,605,957	(108,394)	-0.65%	7.50%	26.65%	347	145	492	2.39
2019	28,339,744	12,089,224	42.66%	16,250,520	(355,437)	-2.14%	10.66%	34.27%	373	156	529	2.39
2020	33,199,756	14,626,403	44.06%	18,573,353	2,322,833	14.29%	17.15%	20.99%	373	161	534	2.32
2021	27,713,069	21,650,957	78.13%	6,062,112	(12,511,241)	-67.36%	-16.53%	48.03%	360	168	528	2.14
2023	35,946,001	24,559,017	68.32%	11,386,984	5,324,872	87.84%	29.71%	13.43%	386	176	562	2.19

Indicator Status - Favorable

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

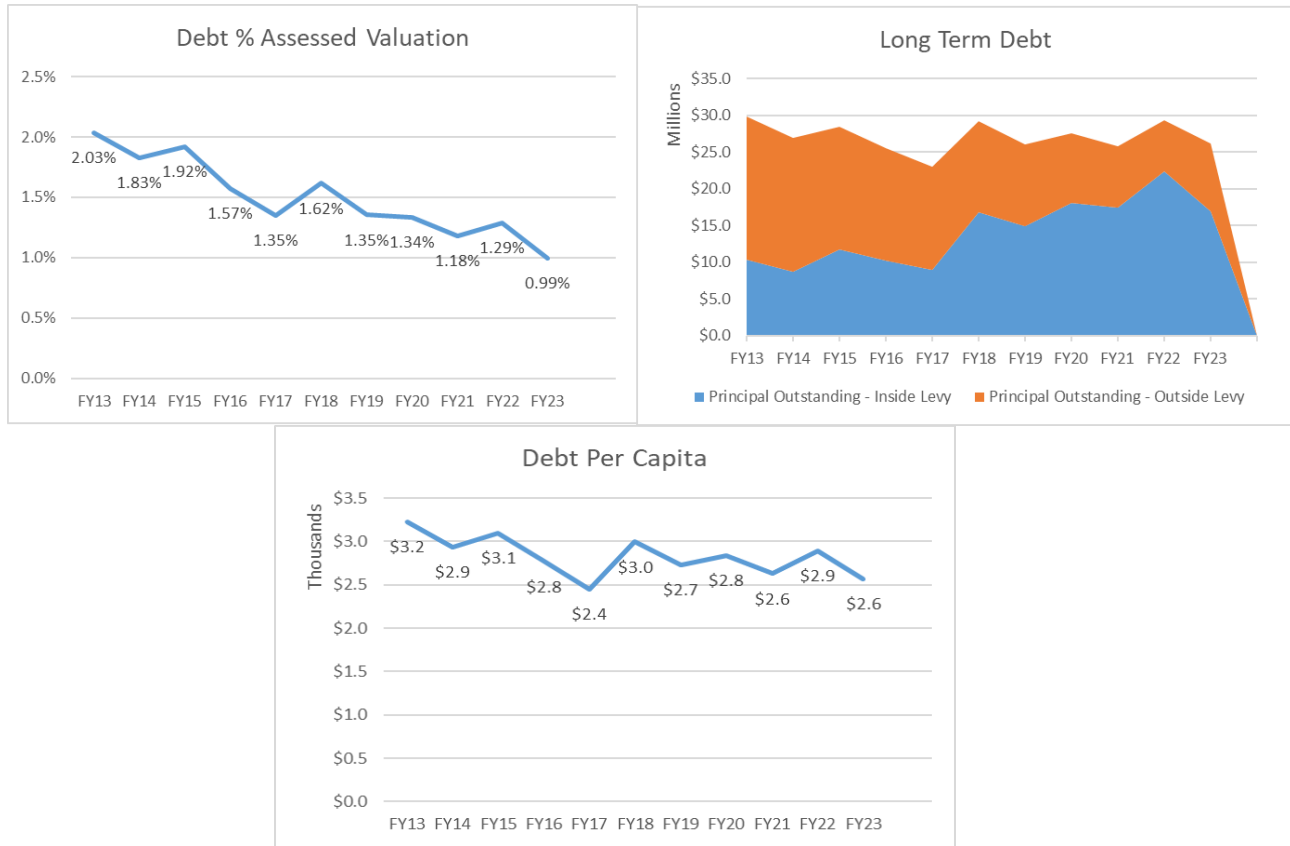
Note: Prior to 2016 OPEB valuation reports were compiled for both the Town and Light Department in a single report. Beginning in 2016 separate valuation reports were compiled. Data above therefore includes the Light Department from 2008-2014.



Town of Littleton Fiscal Year 2025 Budget

State Indicator 9: Long Term Debt

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



Fiscal Year	Assessed Valuation	Principal Outstanding - Inside Levy	Principal Outstanding - Outside Levy	Total Principal Outstanding	Population	Debt % Assessed Valuation	Debt per Capita
FY13	1,466,079,193	10,337,294	19,492,837	29,830,131	9,233	2.03%	3,230.82
FY14	1,471,471,125	8,772,840	18,106,723	26,879,563	9,169	1.83%	2,931.57
FY15	1,484,561,658	11,747,387	16,729,608	28,476,995	9,203	1.92%	3,094.32
FY16	1,625,366,807	10,194,934	15,357,493	25,552,427	9,233	1.57%	2,767.51
FY17	1,707,720,209	9,021,155	14,005,378	23,026,533	9,418	1.35%	2,444.95
FY18	1,807,036,859	16,779,368	12,419,263	29,198,632	9,750	1.62%	2,994.73
FY19	1,925,528,215	14,922,333	11,141,147	26,063,480	9,550	1.35%	2,729.16
FY20	2,060,858,592	18,079,008	9,479,032	27,558,040	9,711	1.34%	2,837.82
FY21	2,177,676,478	17,391,752	8,354,917	25,746,669	9,800	1.18%	2,627.21
FY22	2,278,307,942	22,412,824	6,889,302	29,302,126	10,141	1.29%	2,889.47
FY23	2,639,034,268	16,886,231	9,335,003	26,221,234	10,227	0.99%	2,563.92

Indicator Status - Favorable

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

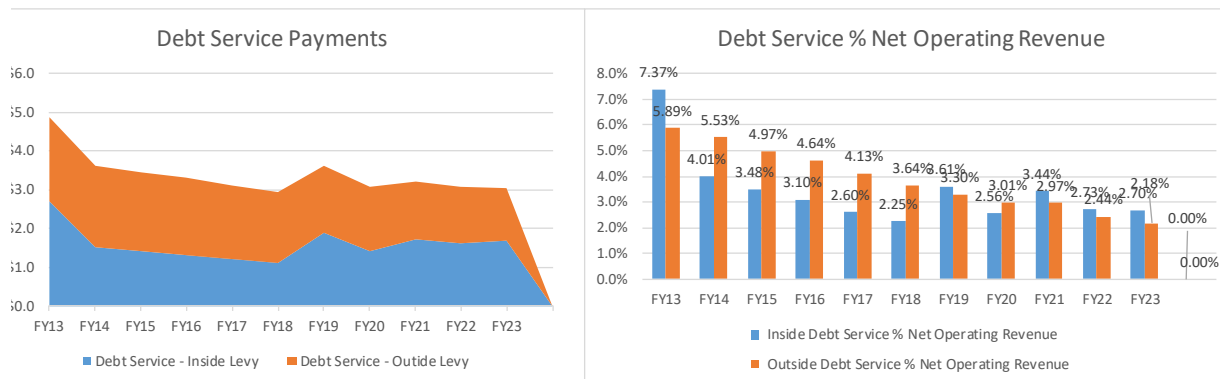
Note: Includes Town, Light, Water & Sewer debt



Town of Littleton Fiscal Year 2025 Budget

State Indicator 10: Debt Service

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



Fiscal Year	Debt Service - Inside Levy	Debt Service - Outside Levy	Total Debt Service	Net Operating Revenue	Inside Debt Service % Net Operating Revenue	Outside Debt Service % Net Operating Revenue	Total Debt Service %
FY13	2,703,492	2,158,347	4,861,839	36,674,590	7.37%	5.89%	13.26%
FY14	1,518,414	2,093,706	3,612,120	37,839,551	4.01%	5.53%	9.55%
FY15	1,426,290	2,035,702	3,461,993	40,995,688	3.48%	4.97%	8.44%
FY16	1,325,737	1,983,745	3,309,481	42,743,712	3.10%	4.64%	7.74%
FY17	1,206,282	1,913,615	3,119,897	46,334,267	2.60%	4.13%	6.73%
FY18	1,121,834	1,811,767	2,933,601	49,776,586	2.25%	3.64%	5.89%
FY19	1,886,659	1,725,114	3,611,773	52,210,306	3.61%	3.30%	6.92%
FY20	1,422,070	1,672,438	3,094,508	55,588,780	2.56%	3.01%	5.57%
FY21	1,728,293	1,495,409	3,223,701	50,299,795	3.44%	2.97%	6.41%
FY22	1,624,563	1,451,982	3,076,545	59,505,799	2.73%	2.44%	5.17%
FY23	1,688,377	1,366,494	3,054,871	62,595,310	2.70%	2.18%	4.88%

Indicator Status - Favorable

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

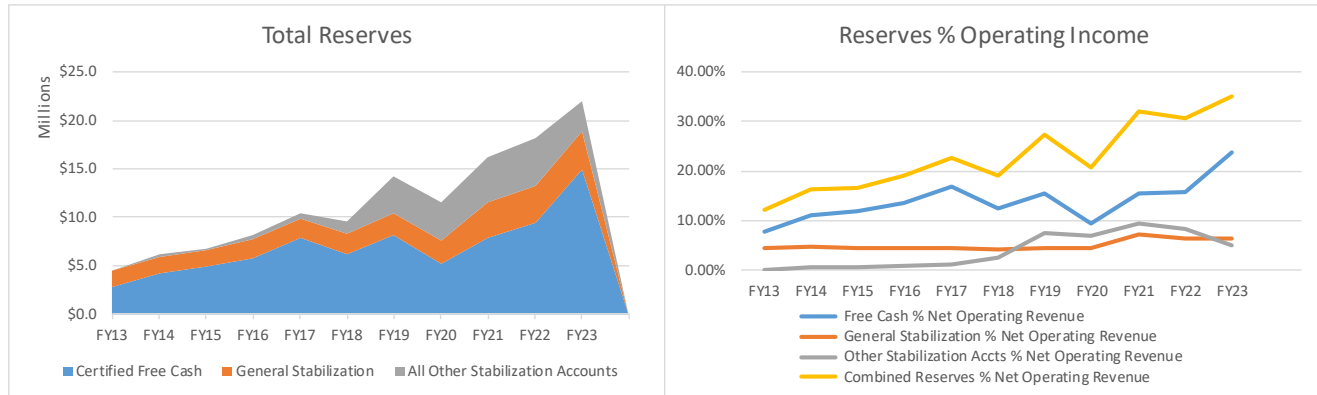
Note: Includes Town debt only



Town of Littleton Fiscal Year 2025 Budget

State Indicator 11: Reserves

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



Fiscal Year	Certified Free Cash	General Stabilization	All Other Stabilization Accounts	Combined Reserves	Net Operating Revenues	Free Cash % Net Operating Revenue	Stabilization % Net Operating Revenue	Stabilization Accts % Net Operating Revenue	Reserves % Net Operating Revenue
FY13	2,818,208	1,603,866	-	4,422,074	36,674,590	7.68%	4.37%	0.00%	12.06%
FY14	4,201,775	1,736,518	196,914	6,135,207	37,839,551	11.10%	4.59%	0.52%	16.21%
FY15	4,829,012	1,758,647	211,920	6,799,579	40,995,688	11.78%	4.29%	0.52%	16.59%
FY16	5,811,902	1,945,570	393,423	8,150,895	42,743,712	13.60%	4.55%	0.92%	19.07%
FY17	7,799,975	2,051,590	576,666	10,428,231	46,334,267	16.83%	4.43%	1.24%	22.51%
FY18	6,192,679	2,100,172	1,224,968	9,517,819	49,776,586	12.44%	4.22%	2.46%	19.12%
FY19	8,140,763	2,272,908	3,866,117	14,279,788	52,210,306	15.59%	4.35%	7.40%	27.35%
FY20	5,143,949	2,417,215	3,914,478	11,475,642	55,588,780	9.25%	4.35%	7.04%	20.64%
FY21	7,834,593	3,656,980	4,657,644	16,149,217	50,299,795	15.58%	7.27%	9.26%	32.11%
FY22	9,428,814	3,825,023	4,974,617	18,228,454	59,505,799	15.85%	6.43%	8.36%	30.63%
FY23	14,943,636	3,959,683	3,058,202	21,961,521	62,595,310	23.87%	6.33%	4.89%	35.08%

Indicator Status - *Favorable*

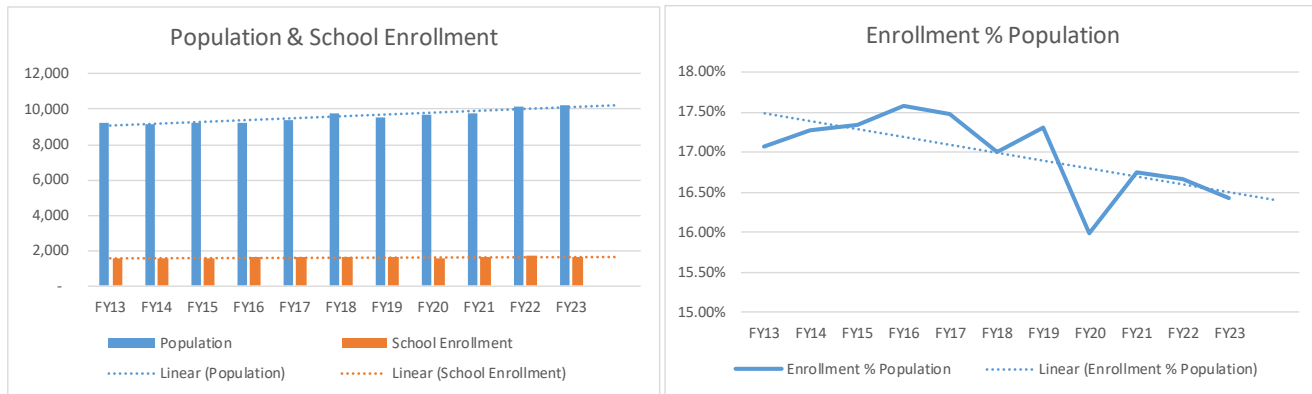
Maintaining a healthy level of reserves allows the town to finance emergencies and other unforeseen needs, or hold money for specific future purposes. Reserve balances and policies can also positively impact the Town's credit rating and consequently its long-term cost to fund major projects. Declining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



Town of Littleton Fiscal Year 2025 Budget

State Indicator 12: Population and Enrollment

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



Fiscal Year	Population	School Enrollment	Enrollment % Population	Annual % Change Population	Annual % Change Enrollment
FY13	9,233	1,576	17.07%	1.06%	-1.93%
FY14	9,169	1,584	17.28%	-0.69%	0.51%
FY15	9,203	1,596	17.34%	0.37%	0.76%
FY16	9,233	1,623	17.58%	0.33%	1.69%
FY17	9,418	1,646	17.48%	2.00%	1.42%
FY18	9,750	1,658	17.01%	3.53%	0.73%
FY19	9,550	1,653	17.31%	-2.05%	-0.30%
FY20	9,711	1,553	15.99%	1.69%	-6.05%
FY21	9,800	1,642	16.76%	0.92%	5.73%
FY22	10,141	1,690	16.67%	3.48%	2.92%
FY23	10,227	1,680	16.43%	0.85%	-0.59%

Indicator Status - Favorable

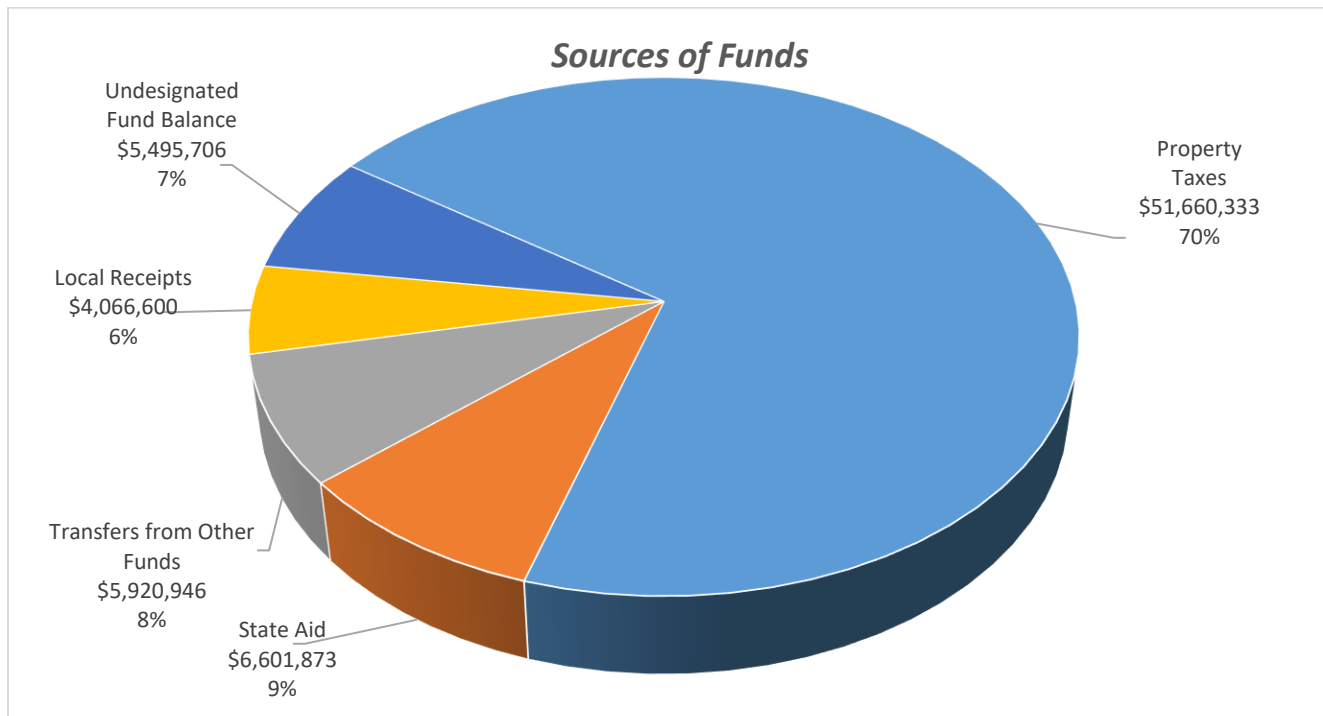
A trend of population growth over time indicates an increased burden on services and should be monitored to better plan for future expenses. As the number of residents increase, there is a greater need for police and fire protection, an increase in wear and tear on local roads and infrastructure, and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



Town of Littleton Fiscal Year 2025 Budget

Revenues - Sources of Funds

Revenue Source	FY25	Comments
Property Taxes	\$51,660,333	2 1/2% levy increase plus new growth
State Aid	\$6,601,873	Cherry Sheet estimate
Transfers from Other Funds	\$5,920,946	transfers such as ambulance, debt offsets, choice funds
Local Receipts	\$4,066,600	Estimate based on prior years trend
Undesignated Fund Balance	\$5,495,706	Estimated free cash available
Total Town Revenue	\$73,745,458	



Historical Revenues by Source

Fiscal Year	Tax Levy	State Aid	Local Receipts	All Other	Total Receipts	Tax Levy as % of Total	State Aid as % of Total	Local Receipts as % of Total	All Other as % of Total
2020	41,490,620	5,689,343	3,744,116	6,111,091	6,000,660	72.75	9.98	6.56	10.71
2021	43,301,920	5,416,256	2,886,102	6,692,065	5,929,908	74.28	9.29	4.95	11.48
2022	45,161,561	5,607,857	3,001,500	4,981,201	6,989,440	76.87	9.54	5.11	8.48
2023	47,997,794	6,036,069	3,726,227	12,740,204	5,869,120	68.08	8.56	5.29	18.07
2024	49,780,498	6,536,508	3,504,121	8,990,521	9,986,582	72.34	9.5	5.09	13.17

Source: MA Department of Revenue / Division of Local Services



Town of Littleton Fiscal Year 2025 Budget

Property Tax Revenues

Split Tax Rate

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

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

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

Single Family Tax Rate (2020-2024)

<i>Town</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>
Acton	19.24	20.23	19.45	17.56	16.67
Ayer	14.10	14.14	13.42	12.42	12.25
Bolton	20.39	20.86	19.87	17.50	16.26
Boxborough	16.72	17.17	17.42	15.52	14.99
Carlisle	18.36	16.28	16.50	14.15	13.33
Chelmsford	16.45	15.74	15.77	14.37	13.62
Concord	14.23	14.71	14.76	12.96	13.13
Dunstable	16.84	16.41	15.25	14.97	13.96
Groton	17.38	17.60	17.19	15.64	15.09
Harvard	18.47	18.78	17.91	16.61	14.90
Lancaster	19.85	19.98	19.45	17.19	17.46
Littleton	17.77	17.70	17.71	16.25	14.84
Maynard	20.64	20.15	20.52	18.97	17.88
Pepperell	16.98	17.92	17.15	15.14	14.35
Shirley	16.11	16.53	15.48	14.18	13.57
Stow	20.61	19.98	19.56	18.13	16.97
Tyngsborough	16.25	16.07	14.94	14.14	12.72
Westford	16.33	16.64	16.12	14.76	13.77
Littleton Rank	8	8	7	7	9
Median	17.18	17.39	17.17	15.33	14.60
Littleton +/-	0.59	0.31	0.54	0.92	.24
Average	17.60	17.61	17.14	15.58	14.76
Littleton +/-	0.17	0.09	0.57	0.67	.08

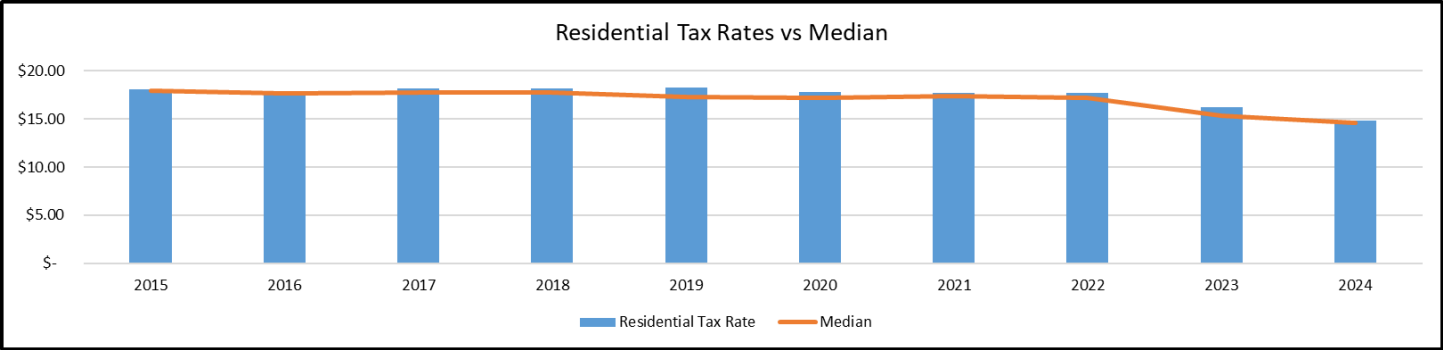


Town of Littleton Fiscal Year 2025 Budget

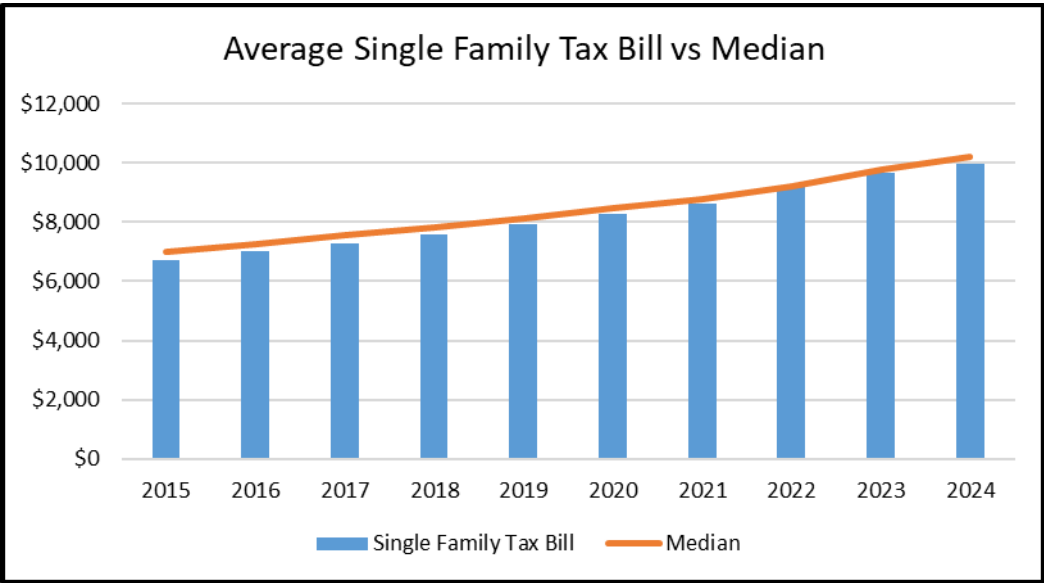
The table above shows the single-family tax rates the 17 communities within a 10-mile radius of Littleton. In 2024, Littleton’s residential tax rate is above the median value of these communities. The average annual growth rate of Littleton’s single-family rate over the 5-year period of 2020– 2024 is (3.97%) while the median average annual growth rate for all 18 communities (including Littleton) is (3.17%).

Rates, however, only tell half of the story. Values are the other major component in calculating tax rates and ultimately the resident’s tax bill. The average value of a single-family home increased 13.14% in FY24. Values in the 18 communities grew at an average of 10.42% with a median growth rate of 9.83% in 2024.

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



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



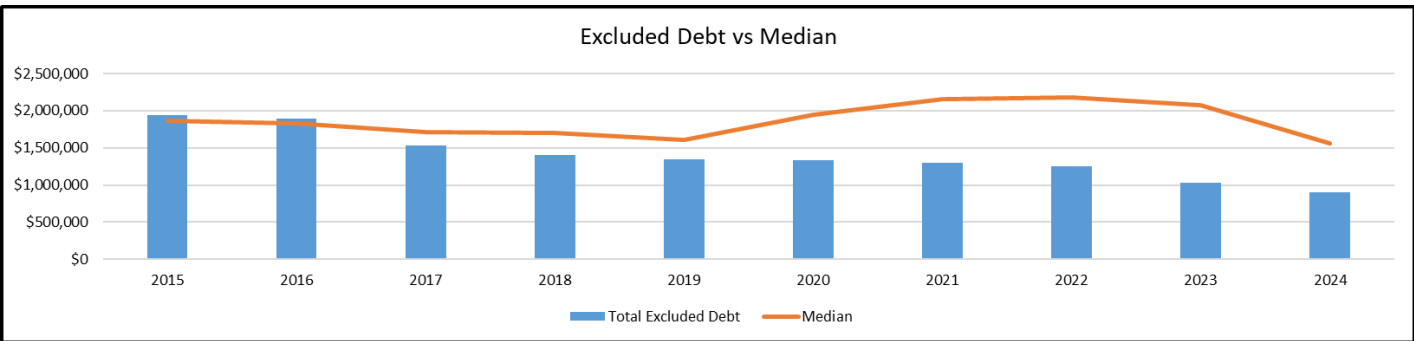
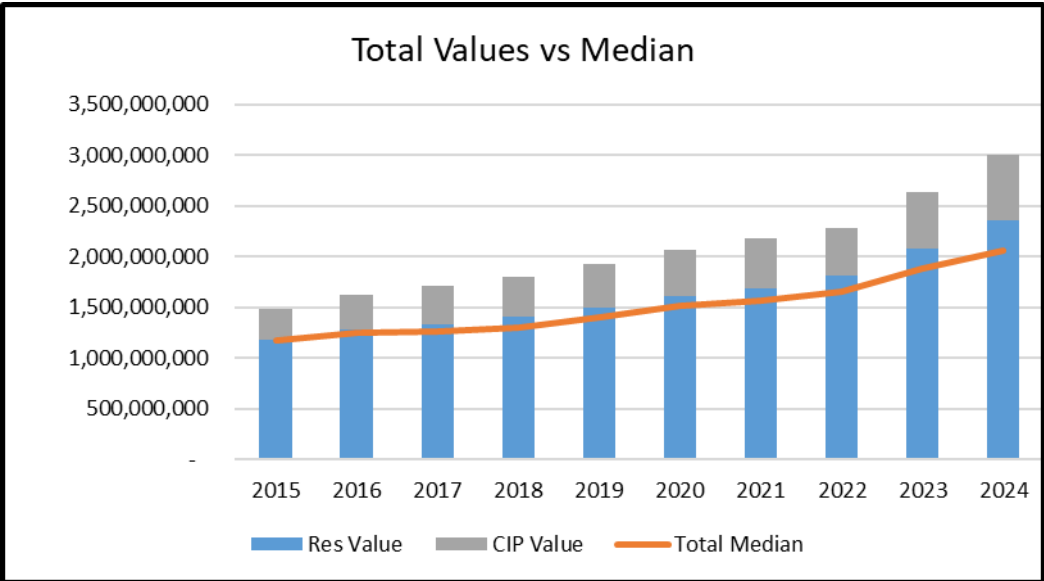
Littleton has been consistently below the median of the 18 communities.



Town of Littleton Fiscal Year 2025 Budget

Tax Levy and New Growth

	FY21	FY22	FY23	FY24	FY25 (Estimated)
Prior Year Levy Limit	\$40,158,316.00	\$42,041,245.00	\$43,986,244.00	\$46,975,096.00	\$48,883,135.00
PY Amended New Growth	\$0.00	\$0.00	\$0.00	\$28,775.00	\$0.00
Allowed 2 1/2% Increase	\$1,003,958.00	\$1,051,031.00	\$1,099,656.00	\$1,175,097.00	\$1,222,078.00
New Growth	\$878,971.00	\$893,968.00	\$1,889,196.00	\$704,167.00	\$655,120.00
Permanent 2 1/2 override (underride)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Current Year Tax Levy Limit	\$42,041,245.00	\$43,986,244.00	\$46,975,096.00	\$48,883,135.00	\$50,760,333.00
Total Exclusions	\$1,294,821.00	\$1,254,559.00	\$1,033,900.00	\$900,000.00	\$900,000.00
Total Tax Levy	\$43,336,066.00	\$45,240,803.00	\$48,008,996.00	\$49,783,135.00	\$51,660,333.00
Dollar Increase from previous FY		\$1,904,737.00	\$2,768,193.00	\$1,774,139.00	\$1,877,198.00
% Increase from previous FY		4.40%	6.12%	3.70%	3.77%



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



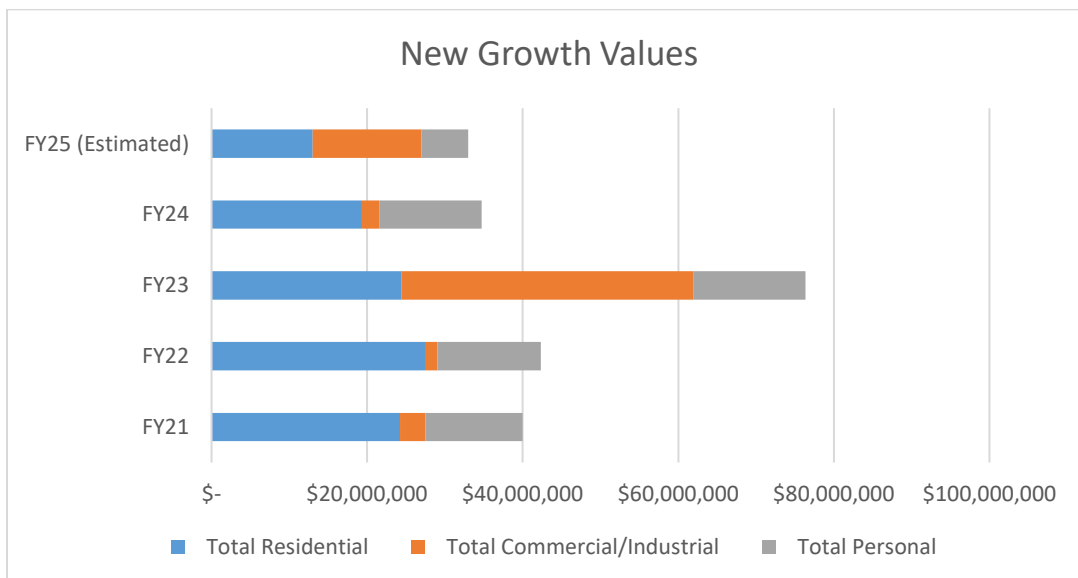
Town of Littleton Fiscal Year 2025 Budget

Levy Collections	FY19	FY20	FY21	FY22	FY23
Total Tax Levy	\$39,386,000	\$41,490,620	\$43,302,000	\$45,160,000	\$47,998,000
Overlay Reserve	\$848,000	\$822,570	\$853,000	\$1,187,000	\$2,373,000
Net Tax Levy (1)	\$38,538,000	\$40,668,050	\$42,449,000	\$43,973,000	\$45,625,000
Amount Collected (2)	\$36,764,909	\$39,290,459	\$41,978,000	\$44,882,000	\$48,530,000
Percent of Net Tax Levy	95.40%	96.61%	98.89%	102.07%	106.37%

(1) Net after deductions of overlay reserve for abatements

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

New Growth Values	FY21	FY22	FY23	FY24	FY25 (Estimated)
Total Residential	\$24,231,200	\$27,426,000	\$24,428,000	\$19,346,800	\$13,000,000
Total Commercial/Industrial	\$3,241,100	\$1,603,700	\$37,491,100	\$2,203,500	\$14,000,000
Total Personal	\$12,497,140	\$13,284,370	\$14,436,740	\$13,160,360	\$6,000,000
Total New Growth Property Value Increase	\$39,969,440	\$42,314,070	\$76,355,840	\$34,710,660	\$33,000,000
 New Growth - Tax Value	 \$878,971	 \$893,968	 \$1,889,196	 \$704,167	 \$655,120





Town of Littleton Fiscal Year 2025 Budget

State Aid

Cherry Sheet Receipts	FY21	FY22	FY23	FY24	FY25 (Estimate)
Chapter 70	4,039,908	4,085,358	4,323,654	4,848,956	5,105,330
Charter Tuition Reimbursements (c 71 s 89)	45,962	173,812	258,310	224,489	226,734
School Lunch - Offset Item (1970 c 871)	-	-	-	-	-
School Choice - Offset Item (c 76 s 12b, 1993, c71)	437,031	450,864	512,167	495,031	499,981
Additional Assistance	-	-	-	-	-
General Municipal Aid	754,817	781,236	823,423	849,772	858,270
Veterans Benefits (Ch. 115, s. 6)	111,795	73,527	73,156	86,146	87,007
Exemption Reimbursement Total	23,222	18,663	17,326	0	0
State-Owned Land (Ch. 58, ss. 13-17)	5,850	6,720	8,627	9,717	9,814
Public Libraries - Offset Item	17,705	17,677	19,406	22,397	22,621
Total Receipts	5,436,290	5,607,857	6,036,069	6,536,508	6,809,757

Cherry Sheet Assessments & Offsets	FY21	FY22	FY23	FY24	FY25 (Estimate)
Mosquito Control (c252 s5a)	54,033	55,753	57,148	57,733	57,460
Air Pollution Districts (GL. c.111, ss 142B-142C)	3,694	3,776	3,818	3,856	3,933
MAPC (c40s26,29)	5,497	5,634	5,664	5,721	5,924
RMV Non-Renewal Surcharge (G.L. c. 90; c.60A)	6,220	6,220	5,600	5,656	5,010
Mass. Bay Transit Authority (G.L. c. 161A, ss. 8 & 9)	26,919	34,000	60,123	60,724	57,655
Regional Transit Authority (G.L. c. 161B, ss.9,10,23)	42,502	36,076	10,875	10,984	17,142
Special Education (c71b s10,12)	0	0	0	0	0
School Choice Sending Tuition (c76s12b, 1993, ch71)	146,138	168,260	178,748	167,189	160,379
Charter School Sending Tuition (c71s89)	840,202	969,717	1,052,285	1,097,945	1,074,274
STATE AID OFFSET - School Choice - above	437,031	476,286	519,497	517,289	499,980
STATE AID OFFSET - Public Libraries - above	17,705	16,361	15,682	19,600	22,621
Total Assessment & Offsets	1,579,941	1,772,083	1,909,440	1,946,697	1,904,378

Net State Aid	3,856,349	3,835,774	4,126,629	4,589,811	4,905,379
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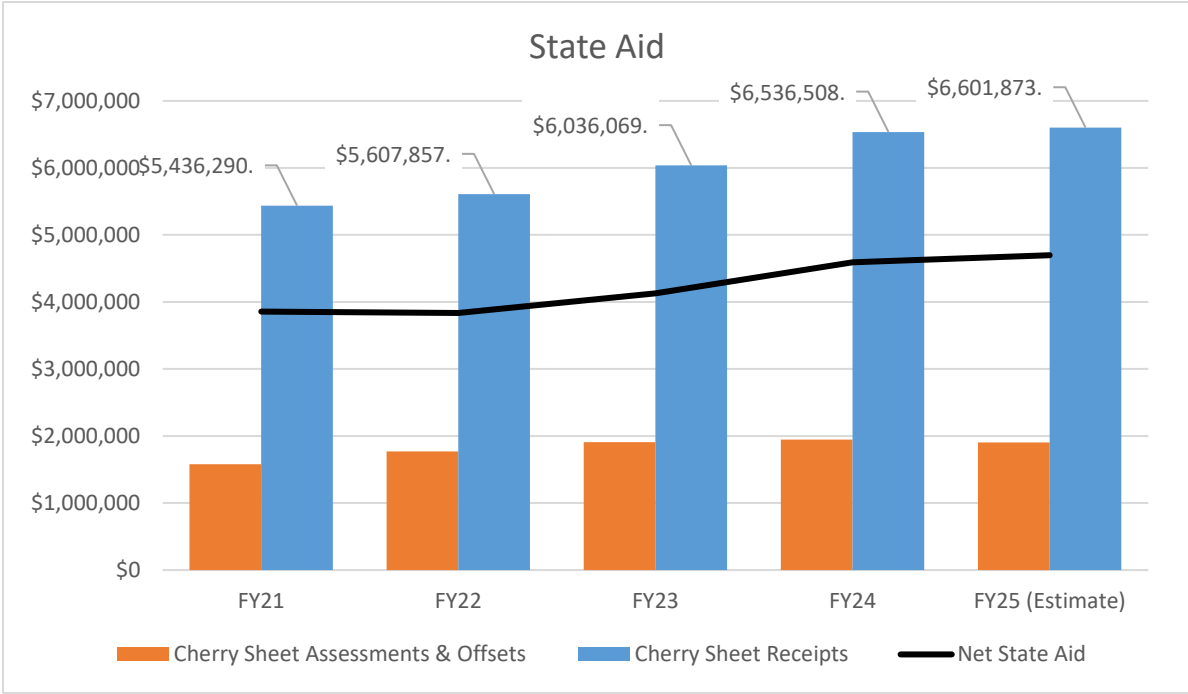
Dollar Increase (decrease) from Prev FY		(20,575)	290,855	463,182	315,568
Pct Increase (decrease) from Prev FY		-0.53%	7.58%	11.22%	6.88%

Total Revenues	53,869,086	57,602,721	57,316,378	72,575,421	63,838,120
Net State Aid % Total Revenues	7.16%	6.66%	7.20%	6.32%	7.68%

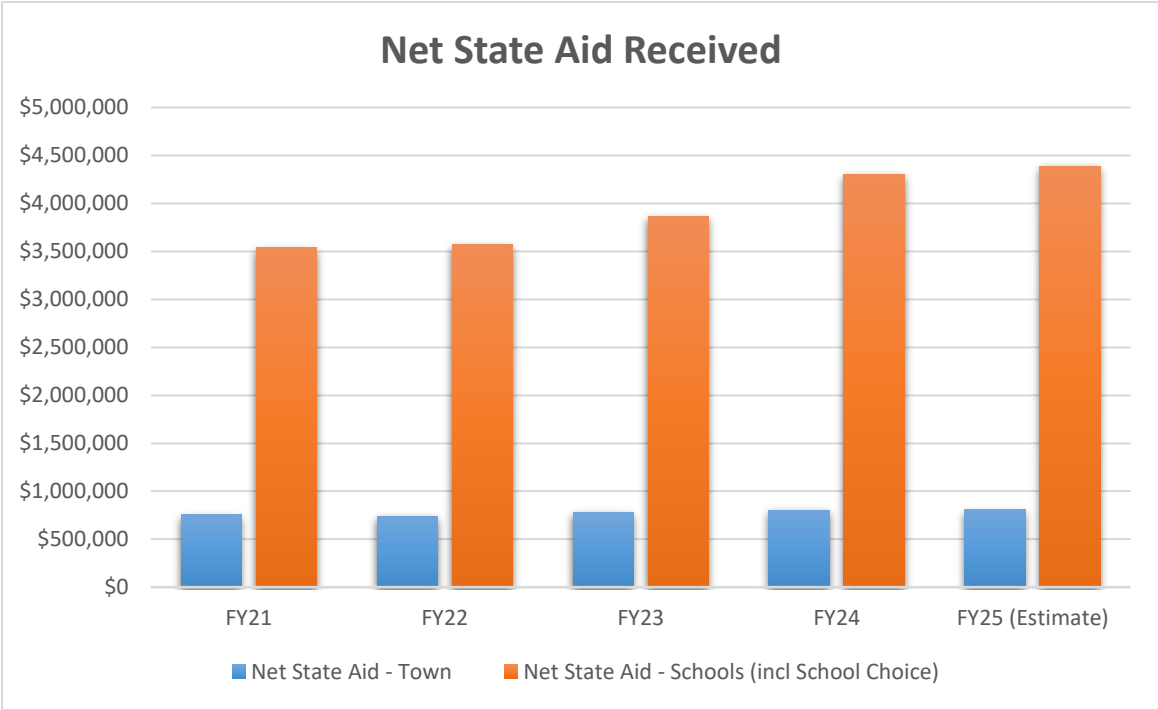
Net State Aid - Town	756,819	740,003	783,028	803,758	807,967
Net State Aid - Schools (incl School Choice)	3,536,561	3,572,057	3,863,098	4,303,342	4,597,392



Town of Littleton Fiscal Year 2025 Budget



Cherry Sheet Receipts for FY25 are based on Town estimates. Usually, the Governor's estimate is released in January.

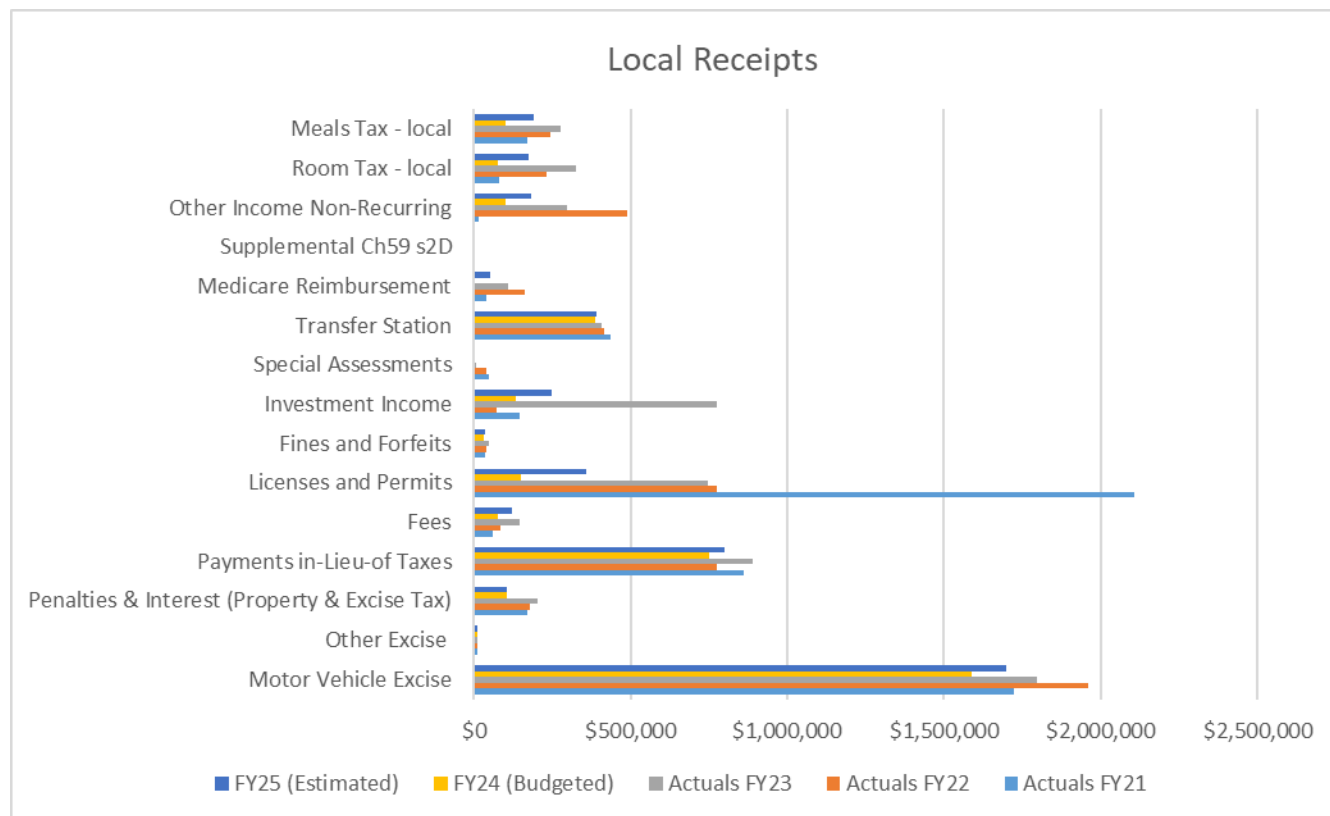




Town of Littleton Fiscal Year 2025 Budget

Local Receipts

Local Receipts	Actuals FY21	Actuals FY22	Actuals FY23	FY24 (Budgeted)	FY25 (Estimated)
Motor Vehicle Excise	\$1,724,550	\$1,959,782	\$1,795,481	\$1,586,159	\$1,600,000
Other Excise	\$11,232	\$10,296	\$10,296	\$10,000	\$10,000
Penalties & Interest (Property & Excise Tax)	\$170,061	\$177,030	\$204,826	\$105,000	\$105,000
Payments in-Lieu-of Taxes	\$861,485	\$777,026	\$888,606	\$750,000	\$800,000
Fees	\$60,000	\$85,000	\$146,205	\$75,000	\$120,000
Licenses and Permits	\$2,108,189	\$774,686	\$748,394	\$150,000	\$310,000
Fines and Forfeits	\$36,646	\$40,916	\$46,090	\$30,000	\$35,000
Investment Income	\$143,931	\$74,421	\$774,522	\$134,725	\$250,000
Special Assessments	\$47,117	\$41,568	\$5,638	\$0	\$0
Transfer Station	\$437,231	\$414,348	\$406,708	\$387,637	\$390,000
Medicare Reimbursement	\$39,240	\$161,776	\$107,310	\$0	\$0
Supplemental Ch59 s2D	\$0	\$0	\$0	\$0	\$0
Other Income Non-Recurring	\$13,331	\$487,458	\$296,850	\$100,600	\$184,600
Room Tax - local	\$80,579	\$232,472	\$327,177	\$75,000	\$122,000
Meals Tax - local	\$168,613	\$243,323	\$276,916	\$100,000	\$140,000
Total Local Receipts	5,902,205	5,480,102	6,035,019	3,504,121	4,066,600
Dollar Increase from previous FY		(\$422,103)	\$554,917	(\$2,530,898)	\$562,479
% Increase from previous FY		-7.15%	10.13%	-41.94%	16.05%





Town of Littleton Fiscal Year 2025 Budget

Departmental Revenue

Many departments bring in revenues from licenses and fees for regular transactions. These revenues make up a portion of our local receipts.

Other Departmental Revenue	Actuals FY22	Actuals FY23	FY24 (Budgeted)	FY25 (Estimated)
SELECTMEN MISCELLANEOUS	49,916	56,417	1,400	900
ASSESSORS FEES	21,015	19,912	500	900
TREASURER FEES AND OTHER REVEN	-	-	100	-
TAX COLLECTOR FEES	29,318	19,877	20,000	16,000
TOWN CLERK FEES	24,827	28,360	14,000	12,000
CONSERVATION FEES	-	-	-	-
PLANNING BOARD FEES	46,837	64,523	16,000	16,000
APPEALS BOARD FEES	1,350	1,295	1,000	1,000
LCTV MISC FEES	10	12	-	-
POLICE FEES	-	-	-	-
FEES AND OTHER REVENUES	16,375	7,349	3,700	8,000
EMERGENCY MANAGEMENT FEES	-	-	-	-
FEES AND OTHER REVENUES	-	-	-	-
CEMETARY/INTERMENT FEE	-	-	-	-
BOH MISCELLANEOUS	4,100	4,390	25,000	25,000
EHS FEES	3,666	-	-	-
LIBRARY MISCELLANEOUS	-	-	-	-
TREASURER BAD CHECK REVENUES	-	-	-	-
TAX COLLECTOR MUNICIPAL LIEN C	9,225	5,225	7,000	8,000
TAX COLLECTOR ADVERTISING	-	879	-	-
TAX COLLECTOR BETTERMENT RELEA	-	4	-	-
TAX COLLECTOR COURT FINES	-	-	-	-
REGISTRY MARKINGS FEES	3,458	1,400	2,000	2,000
KELLY & RYAN DEP COLLECTOR FEE	2,238	730	1,100	-
POLICE/FIRE FALSE ALARM FEES	-	-	-	-
POLICE FIREARMS FEES	15,112	15,056	3,500	1,600
TREASURER MISCELLANEOUS	27,842	6,245	-	4,000
POLICE MISCELLANEOUS	19,516	25,644	-	200
HCA-COMMUNITY CARE COLLECTIVE	-	-	-	-
HCA - G7 LAB REVENUE	-	-	-	-
HCA - LITTLETON APOTHECARY REV	-	-	-	-
HCA-JONES MEADOW REVENUE	6,000	-	-	-
HCA-WEBBER VILLAGE REVENUE	-	-	-	-
HCA - NORTHBRIDGE REVENUE	-	-	-	-
HCA - COUPER FARM	-	-	-	-
Miscellaneous Revenue	30,770	94,912	-	-
Oak Hill Cell Tower Funds	-	71,881	-	-
TOWN CLERK MISCELLANEOUS	-	-	300	-
CONSERVATION MISCELLANEOUS	5,485	10,299	5,000	5,000
FIRE MISCELLANEOUS	22,160	24,915	-	-
ACTON MOU INSPECTIONAL SERVICES OFFSET	-	-	-	84,000
ADJUST	-	-	-	-
Subtotal of Non-Recurring Revenue	339,220	459,325	100,600	184,600



Undesignated Fund Balance

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

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

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

DLS recommends that free cash:

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

Financial Management Policy - Section 12 - Undesignated Fund Balance – “Free Cash”

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

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

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

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

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



Town of Littleton Fiscal Year 2025 Budget

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

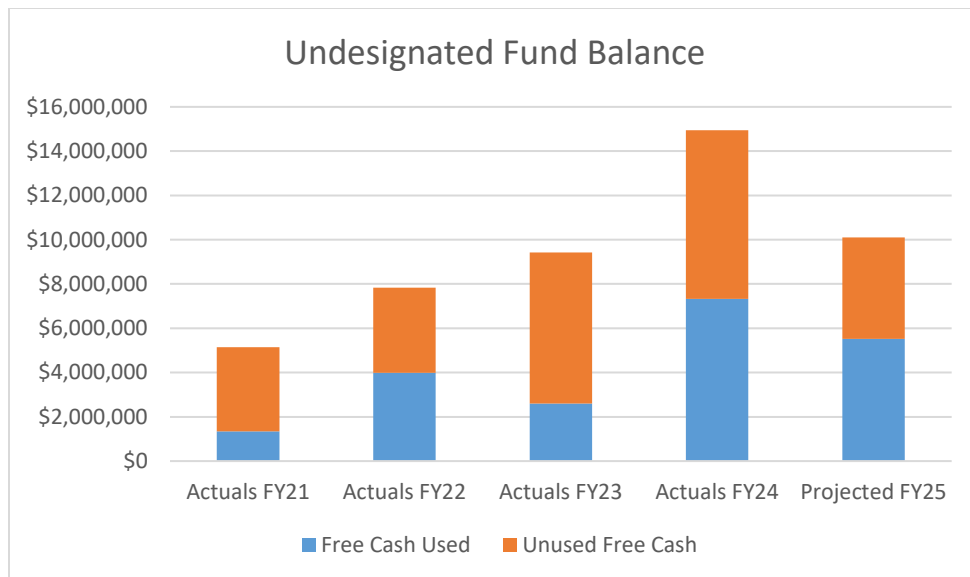


Town of Littleton Fiscal Year 2025 Budget

Historical Usage of Undesignated Fund Balance

FY25 projected Operating Budget set as of March 1, 2024

Undesignated Fund Balance	Actuals FY21	Actuals FY22	Actuals FY23	Actuals FY24	Projected FY25
Certified Free Cash	\$5,143,949	\$7,834,593	\$9,428,814	\$14,943,636	\$10,108,103
Free Cash Used	\$1,348,023	\$3,987,151	\$2,603,000	\$7,322,865	\$5,506,561
% of Free Cash Used to Certified Amount	26.21%	50.89%	27.61%	49.00%	54.48%
Operating Budget	\$46,821,819	\$48,278,840	\$51,892,147	\$55,552,813	\$61,353,893
% of Free Cash Used to Total Operating Budget	2.88%	8.26%	5.02%	13.18%	8.98%
Unused Free Cash	\$3,795,926	\$3,847,442	\$6,825,814	\$7,620,771	\$4,601,542
% of Unused Free Cash to Total Operating Budget	8.11%	7.97%	13.15%	13.72%	7.50%



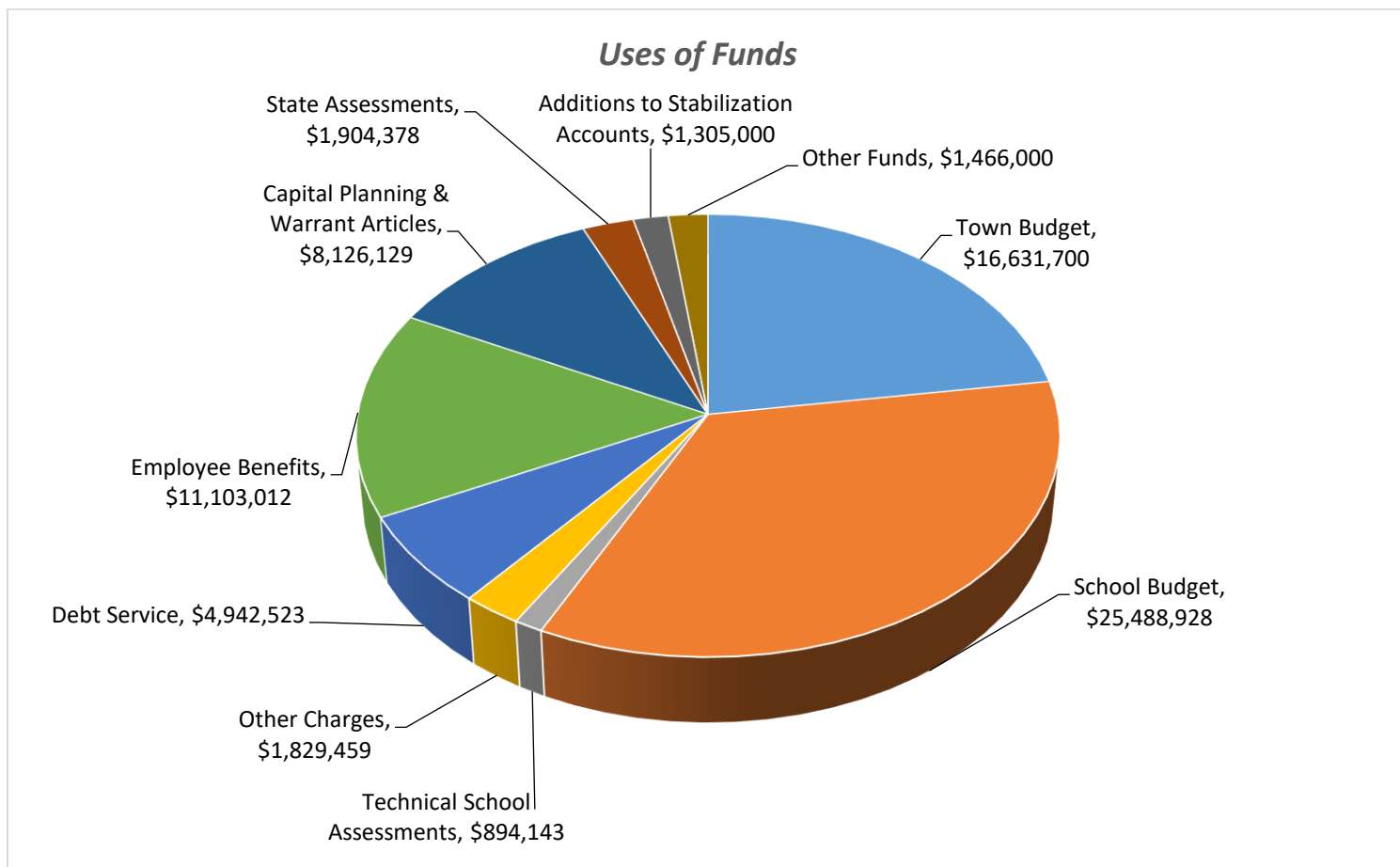


Town of Littleton Fiscal Year 2025 Budget

Expenditures - Uses of Funds

As of December 26, 2023

Expenditures	FY25	Comments
Town Budget	\$16,631,700	proposed budget
School Budget	\$25,488,928	proposed budget
Technical School Assessments	\$894,143	includes Nashoba Tech est and Essex Agricultural
Other Charges	\$1,829,459	Roadway, reserve fund and other Town budgets
Debt Service	\$4,942,523	bond payments and estimated BAN interest
Employee Benefits	\$11,103,012	estimates for health insurance & benefit costs
Capital Planning & Warrant Articles	\$8,126,129	estimated available for capital & capital stabilization
State Assessments	\$1,904,378	Cherry Sheet assessments
Additions to Stabilization Accounts	\$1,305,000	Est contributions
Other Funds	\$1,466,000	Snow & ice, allowance for abatements
Total Town Expenditures	\$73,691,273	





Town of Littleton Fiscal Year 2025 Budget

Town Budget Summary by Function

Under the Uniform Massachusetts Accounting System (UMAS), municipal budgets are separated by functional categories. All cities, towns, regional school districts, educational collaboratives and special purpose districts are required to use a standard system for classifying and coding accounting transactions. The Uniform Chart of Accounts has been designed to improve the financial reporting, budgeting, accounting and management reporting of local governments in Massachusetts. It provides a comprehensive, flexible and systematic arrangement of accounts for use in classifying and reporting financial transactions.

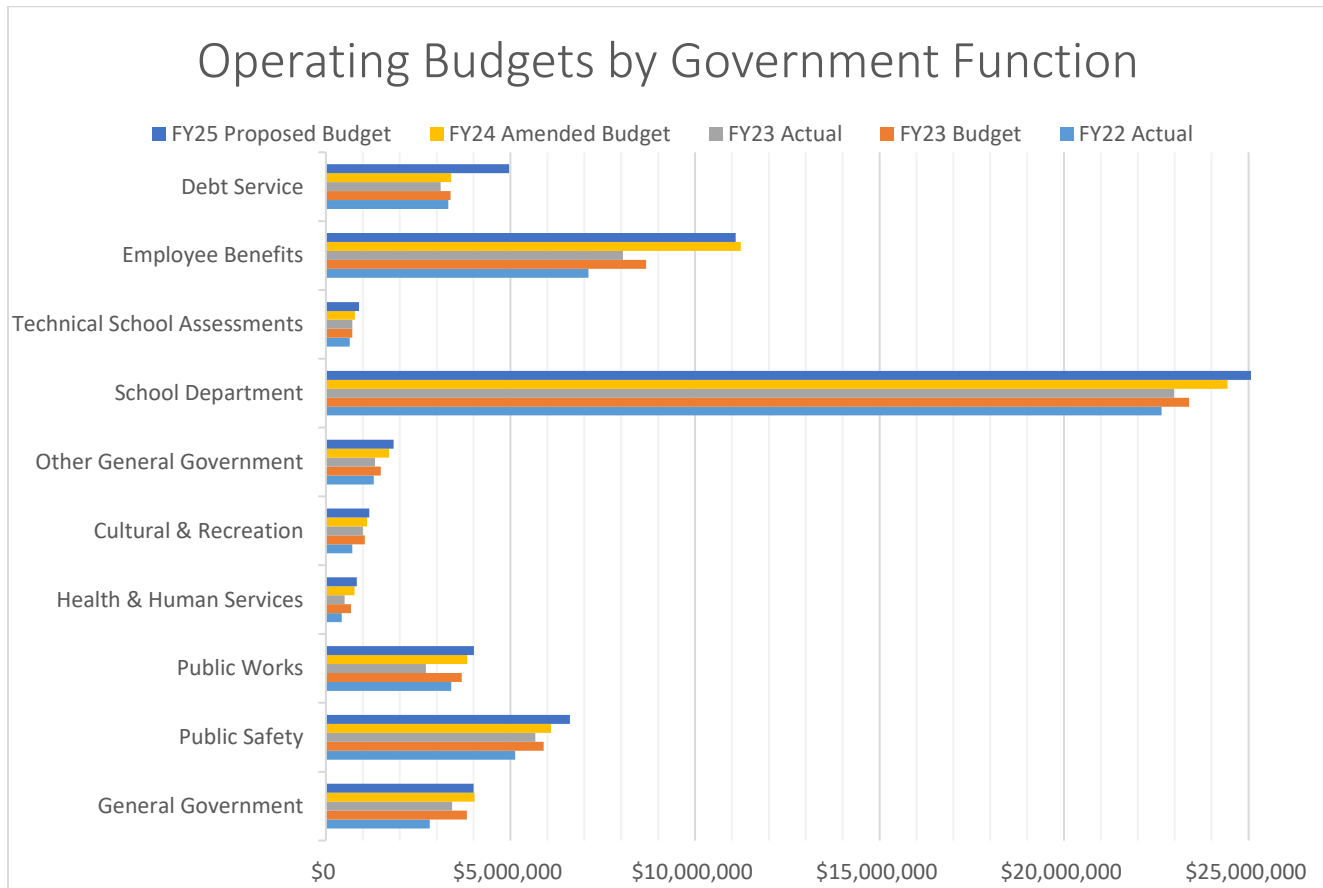
Operating Budget Summary	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Amended Budget	FY25 Proposed Budget	\$ Variance	% Variance
Total Budgets							
General Government	\$2,812,580	\$3,822,945	\$3,421,655	\$4,029,401	\$4,004,380	(\$25,021)	-0.62%
Public Safety	\$5,125,945	\$5,901,476	\$5,678,431	\$6,097,524	\$6,608,936	\$511,412	8.39%
Public Works	\$3,392,813	\$3,676,077	\$2,708,479	\$3,824,137	\$4,009,443	\$185,306	4.85%
Health & Human Services	\$433,095	\$682,981	\$509,619	\$773,225	\$833,230	\$60,005	7.76%
Cultural & Recreation	\$716,864	\$1,054,821	\$1,004,535	\$1,116,160	\$1,175,711	\$59,551	5.34%
Other General Government	\$1,297,975	\$1,486,048	\$1,334,752	\$1,715,498	\$1,829,459	\$113,961	6.64%
Total Town Departments	\$13,779,274	\$16,624,349	\$14,657,470	\$17,555,945	\$18,461,159	\$905,214	5.16%
School Department	\$22,645,798	\$23,392,527	\$22,981,458	\$24,433,262	\$25,488,928	\$1,055,666	4.32%
Technical School Assessments	\$649,490	\$713,406	\$713,406	\$781,592	\$894,143	\$112,551	14.40%
Total Schools	\$23,295,288	\$24,105,933	\$23,694,864	\$25,214,854	\$26,383,071	\$1,168,217	4.63%
Employee Benefits	\$7,111,860	\$8,671,690	\$8,049,750	\$11,241,657	\$11,103,012	(\$138,645)	-1.23%
Debt Service	\$3,314,480	\$3,380,274	\$3,104,866	\$3,394,532	\$4,942,522	\$1,547,990	45.60%
Total Other Expenses	\$10,426,340	\$12,051,964	\$11,154,615	\$14,636,189	\$16,045,534	\$1,409,345	9.63%
Total Operating Budget	\$47,500,902	\$52,782,246	\$49,506,950	\$57,406,988	\$60,889,764	\$3,482,776	6.07%

Town Departments Breakout	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
Total Wages	\$8,814,004	\$10,496,223	\$10,047,801	\$10,982,587	\$11,531,660	\$549,073	5.00%
Total Expenses	\$4,971,102	\$6,128,126	\$4,609,669	\$6,573,358	\$6,929,499	\$356,141	5.42%
Total Town Departments	\$13,785,106	\$16,624,349	\$14,657,470	\$17,555,945	\$18,461,159	\$905,214	5.16%



Town of Littleton Fiscal Year 2025 Budget

FY25 vs Prior Years- Budget Comparison by Function



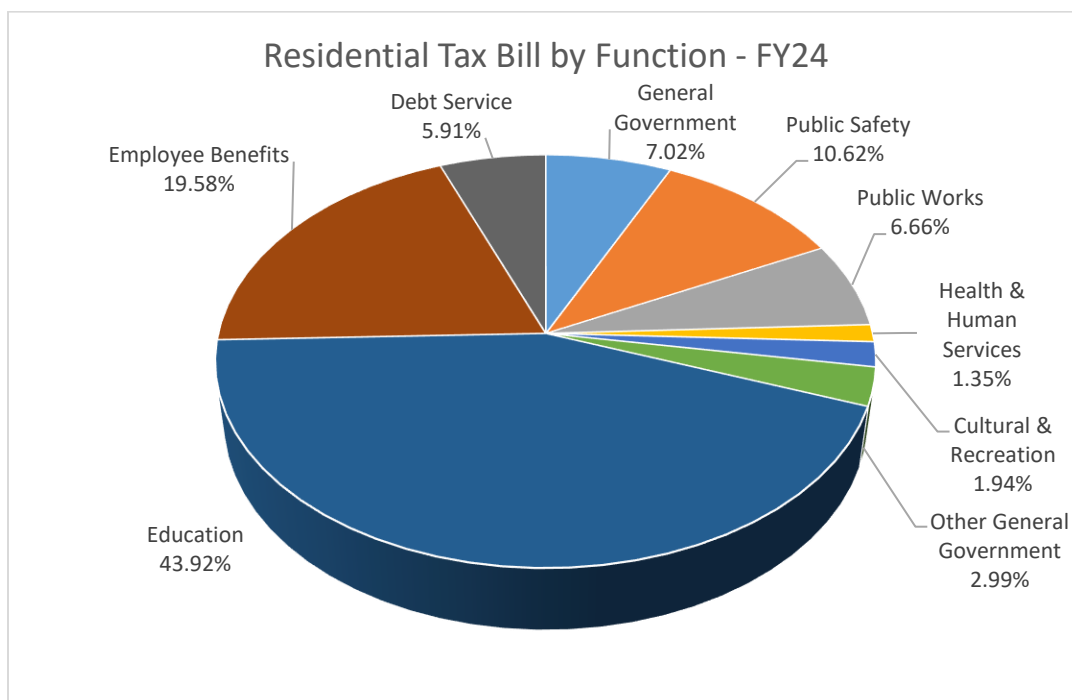
Budget Comparison by Function	FY24 Amended Budget	FY24 Amended Budget %	FY25 Proposed Budget	FY25 Proposed Budget %	\$ Variance	% Variance
General Government	\$4,029,401	7.02%	\$4,004,380	6.58%	(\$25,021)	-0.72%
Public Safety	\$6,097,524	10.62%	\$6,608,936	10.85%	\$511,412	14.68%
Public Works	\$3,824,137	6.66%	\$4,009,443	6.58%	\$185,306	5.32%
Health & Human Services	\$773,225	1.35%	\$833,230	1.37%	\$60,005	1.72%
Cultural & Recreation	\$1,116,160	1.94%	\$1,175,711	1.93%	\$59,551	1.71%
Other General Government	\$1,715,498	2.99%	\$1,829,459	3.00%	\$113,961	3.27%
Education	\$25,214,854	43.92%	\$26,383,071	43.33%	\$1,168,217	33.54%
Employee Benefits	\$11,241,657	19.58%	\$11,103,012	18.23%	(\$138,645)	-3.98%
Debt Service	\$3,394,532	5.91%	\$4,942,522	8.12%	\$1,547,990	44.45%
Total Operating Budget	\$57,406,988	100.00%	\$60,889,764	100.00%	\$3,482,776	100.00%



Town of Littleton Fiscal Year 2025 Budget

Approximate Breakdown of FY24 Residential Tax Bill by Function

Cost of Services - Average Homeowner - FY24	FY22 Actual %	FY22 Actual-Average Tax Impact	FY23 Actual %	FY23 Actual - Average Tax Impact	FY24 Amended Budget %	FY24 Amended Budget - Average Tax Impact
General Government	5.92%	\$543	6.91%	\$667	7.02%	\$700
Public Safety	10.79%	\$990	11.47%	\$1,107	10.62%	\$1,059
Public Works	7.14%	\$656	5.47%	\$528	6.66%	\$664
Health & Human Services	0.91%	\$84	1.03%	\$99	1.35%	\$134
Cultural & Recreation	1.51%	\$139	2.03%	\$196	1.94%	\$194
Other General Government	2.73%	\$251	2.70%	\$260	2.99%	\$298
Education	49.04%	\$4,501	47.86%	\$4,621	43.92%	\$4,381
Employee Benefits	14.97%	\$1,374	16.26%	\$1,570	19.58%	\$1,953
Debt Service	6.98%	\$640	6.27%	\$605	5.91%	\$590
Total Operating Budget	100.00%	\$9,178	100.00%	\$9,654	100.00%	\$9,974
Ave Single Family Home Value		\$518,250		\$594,069		\$672,106
Residential Tax Rate		\$17.71		\$16.25		\$14.84
Ave Single Family Home Bill		\$9,178		\$9,654		\$9,974





Town of Littleton Fiscal Year 2025 Budget

School Related Expenses

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

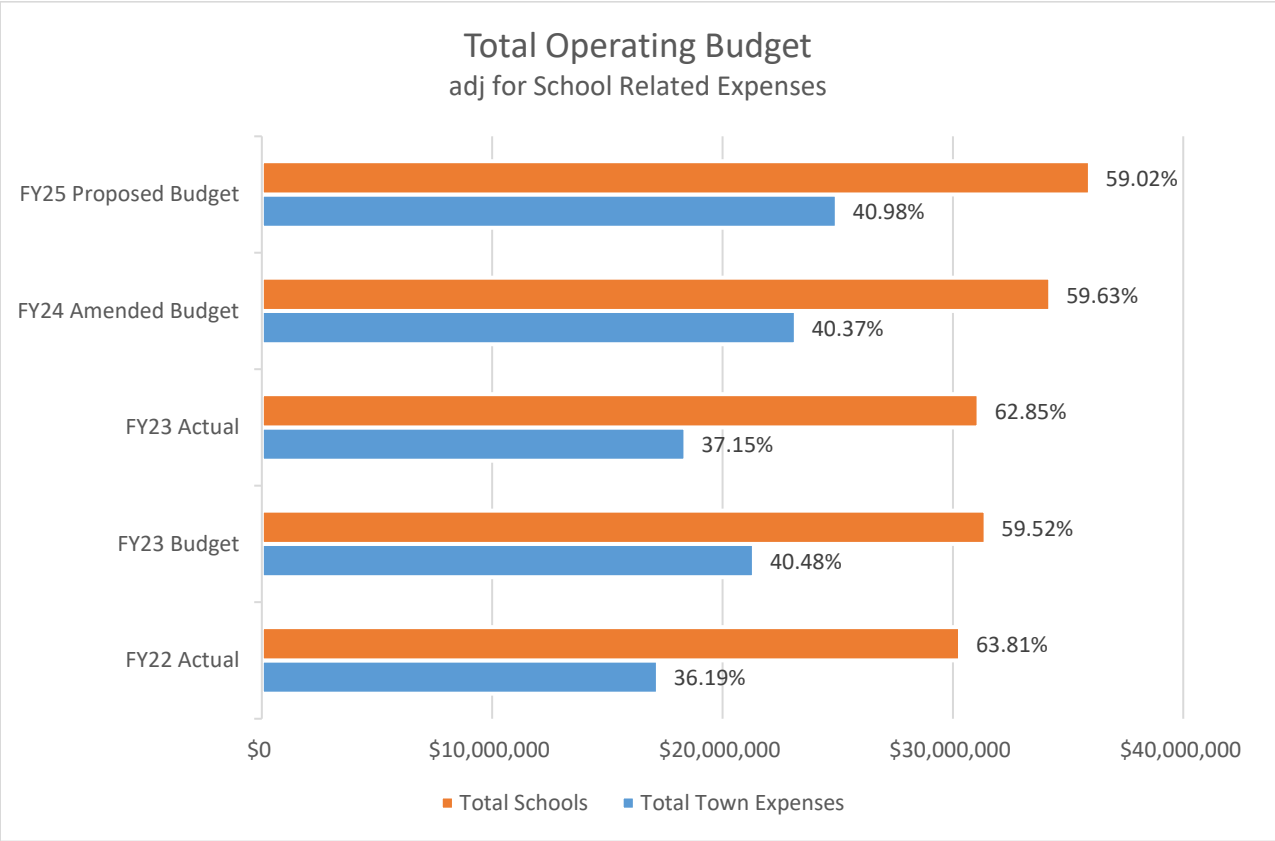
Operating Budget Summary	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Amended Budget	FY25 Proposed Budget	\$ Variance	% Variance
Total Operating Budget	\$47,500,902	\$52,782,246	\$49,506,950	\$57,406,988	\$60,907,764		
Less: Total School Expense	\$23,295,288	\$24,105,933	\$23,694,864	\$25,214,854	\$26,383,071		
Less: School Related Exp	\$7,016,875	\$7,310,899	\$7,421,621	\$9,014,755	\$9,564,490		
Total Town Expenses	\$17,188,739	\$21,365,414	\$18,390,465	\$23,177,379	\$24,960,203	\$1,782,824	7.69%
School Department	\$22,645,798	\$23,392,527	\$22,981,458	\$24,433,262	\$25,488,928		
School Related Exp	\$7,016,875	\$7,310,899	\$7,421,621	\$9,014,755	\$9,564,490		
Technical School Assessments	\$649,490	\$713,406	\$713,406	\$781,592	\$894,143		
Total Schools	\$30,312,163	\$31,416,832	\$31,116,485	\$34,229,609	\$35,947,561	\$1,717,952	5.02%

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

Operating Budget Summary	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Amended Budget	FY25 Proposed Budget
Total Town Expenses	\$17,188,739	\$21,365,414	\$18,390,465	\$23,177,379	\$24,960,203
Total Schools	\$30,312,163	\$31,416,832	\$31,116,485	\$34,229,609	\$35,947,561
Total Operating Budget	\$47,500,902	\$52,782,246	\$49,506,950	\$57,406,988	\$60,907,764
Town Exp Percentage	36.19%	40.48%	37.15%	40.37%	40.98%
School Expense Percentage	63.81%	59.52%	62.85%	59.63%	59.02%



Town of Littleton Fiscal Year 2025 Budget

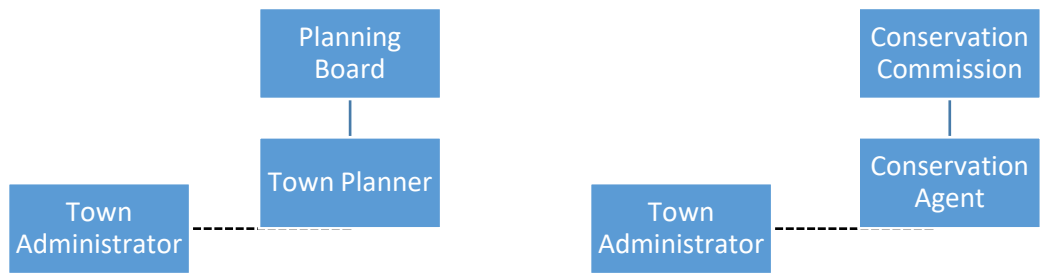
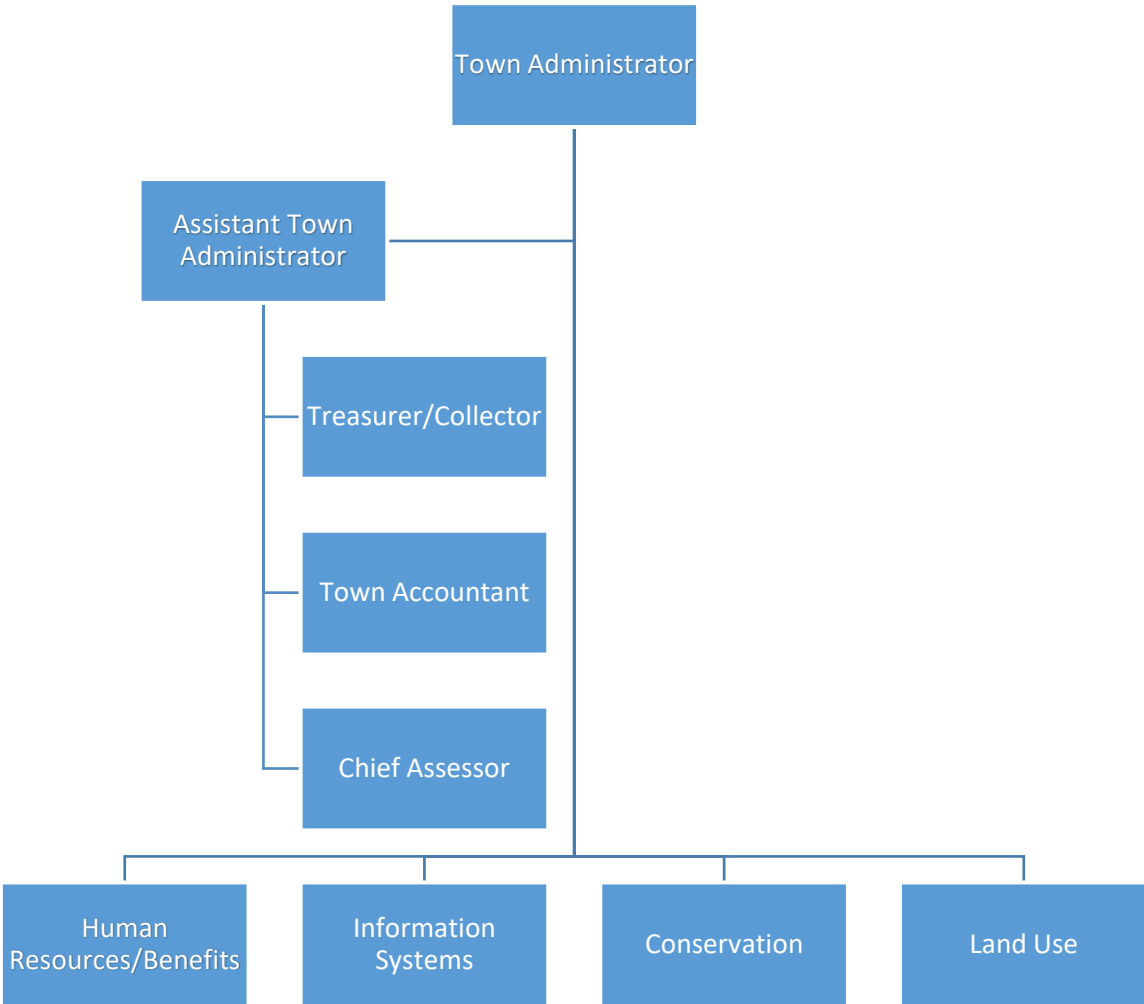




Town of Littleton Fiscal Year 2025 Budget

General Government

General Government Organizational Chart



General Government – Budget Summary

As of December 26, 2023

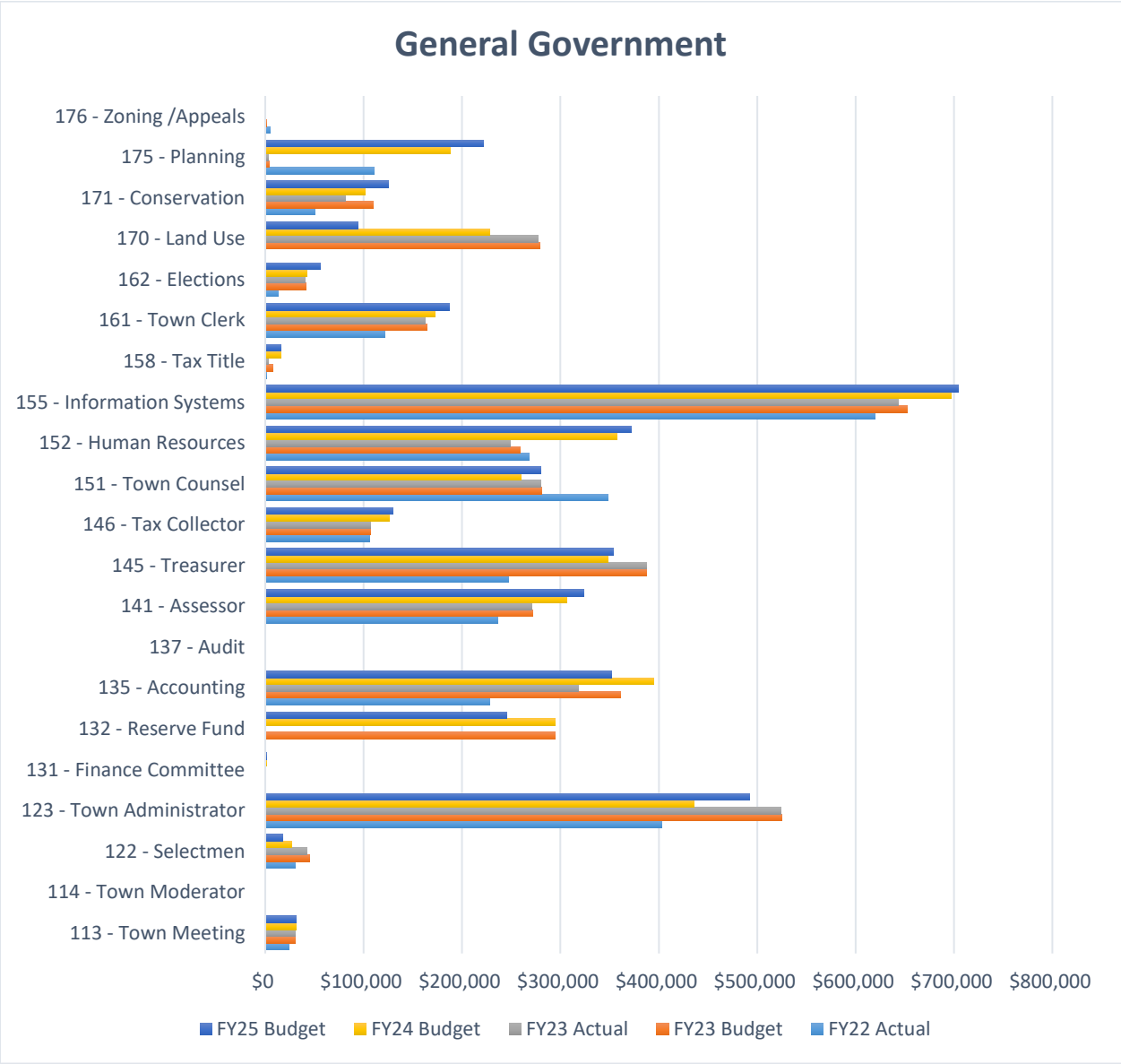
Under the Uniform Massachusetts Accounting System (UMAS), the General Government category consists of budgets falling under the Legislative, Executive, Financial Administration, Operations Support, Licensing and Registration, Land Use, Development and Other, which consists of property insurance, public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

General Government Summary	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
Total Budgets							
113 - Town Meeting	\$24,026	\$30,866	\$30,834	\$31,800	\$31,800	\$0	0.00%
114 - Town Moderator	\$0	\$100	\$87	\$100	\$100	\$0	0.00%
122 - Selectmen	\$30,357	\$44,800	\$42,683	\$26,800	\$17,800	(\$9,000)	-33.58%
123 - Town Administrator	\$402,765	\$524,790	\$523,991	\$435,377	\$492,703	\$57,326	13.17%
131 - Finance Committee	\$180	\$500	\$365	\$1,300	\$1,300	\$0	0.00%
132 - Reserve Fund	\$0	\$295,000	\$0	\$295,000	\$245,000	(\$50,000)	-16.95%
135 - Accounting	\$228,396	\$360,677	\$317,840	\$395,141	\$352,288	(\$42,853)	-10.84%
137 - Audit	\$0	\$0	\$0	\$0	\$0	\$0	
141 - Assessor	\$235,996	\$272,000	\$270,665	\$306,136	\$323,970	\$17,834	5.83%
145 - Treasurer	\$247,054	\$387,063	\$387,063	\$348,139	\$353,663	\$5,524	1.59%
146 - Tax Collector	\$106,237	\$106,766	\$106,657	\$126,152	\$129,470	\$3,318	2.63%
151 - Town Counsel	\$348,729	\$280,566	\$279,725	\$260,000	\$280,000	\$20,000	7.69%
152 - Human Resources	\$268,464	\$259,210	\$248,799	\$357,062	\$372,201	\$15,139	4.24%
155 - Information Systems	\$619,394	\$652,642	\$643,396	\$697,272	\$704,179	\$6,907	0.99%
158 - Tax Title	\$1,009	\$7,300	\$3,158	\$16,000	\$16,000	\$0	0.00%
161 - Town Clerk	\$121,132	\$164,025	\$162,976	\$172,781	\$187,361	\$14,580	8.44%
162 - Elections	\$12,928	\$41,515	\$40,765	\$42,350	\$55,800	\$13,450	31.76%
170 - Land Use	\$0	\$279,232	\$277,626	\$228,203	\$93,980	(\$134,223)	-58.82%
171 - Conservation	\$50,410	\$110,124	\$81,216	\$101,771	\$125,162	\$23,391	22.98%
175 - Planning	\$110,966	\$4,370	\$3,419	\$187,717	\$221,304	\$33,587	17.89%
176 - Zoning /Appeals	\$4,537	\$1,400	\$391	\$300	\$300	\$0	0.00%
Total General Government	\$2,812,580	\$3,822,945	\$3,421,655	\$4,029,401	\$4,004,380	(\$25,021)	-0.62%

General Government Breakout	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
Total Wages	\$1,717,931	\$2,293,465	\$2,258,103	\$2,413,301	\$2,407,315	(\$5,986)	-0.25%
Total Expenses	\$1,094,649	\$1,529,480	\$1,163,552	\$1,616,100	\$1,597,065	(\$19,035)	-1.18%
Total General Government	\$2,812,580	\$3,822,945	\$3,421,655	\$4,029,401	\$4,004,380	(\$25,021)	-0.62%



Town of Littleton Fiscal Year 2025 Budget





Town of Littleton Fiscal Year 2025 Budget

General Government: Executive – Town Administrator

MISSION OF THE OFFICE

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

DESCRIPTION OF SERVICES

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

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

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

Indicator	Unit of Measure	FY2020	FY2021	FY2022	FY2023	Projected FY2024
Select Board’s Meetings	Count	42	42	42	46	42
Town Meetings	Count	2	2	2	3	2

DEPARTMENTAL SERVICES

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



Town of Littleton Fiscal Year 2025 Budget

MAJOR ACCOMPLISHMENTS

- The Select Board appointed James Duggan as the new Littleton Town Administrator at their December 14, 2023 meeting. Mr. Duggan previously served as the Commonwealth of Massachusetts Deputy Undersecretary for the Office of Consumer Affairs and Business Regulation, Town Manager in the Town of Dracut, Chief Administrative Officer in the City of Gloucester, Director of Community Development Authority in the City of Marlborough, Assistant Director of Community Development in the City of Methuen, and Housing Program Manager and Assistant Planning Director in the City of Lowell. Mr. Duggan has a Master's Degree in Public Administration from Suffolk University and a Bachelor of Arts in Political Science from Westfield State University.
- The new Senior Center Building will break ground in spring 2024, adjacent to the Ruben Hoar Library on the Littleton Town Hall campus. The Town Administrator's Office has been working closely with the Owner's Project Manager (OPM) and the Department of Elder and Human Services (EHS) on finalizing the construction contracts in preparation for a March 2024 groundbreaking.
- Oversaw the successful vote at the February 15, 2023, Special Town Meeting to purchase the former Indian Hill Music School. The Town is seeking to renovate the building for use by School Administration and the Parks, Recreation, and Community Education (PRCE) Department. The Town Administrator's Office is working in partnership with the Permanent Municipal Building Committee (PMBC) to hire an Owners Project Manager (OPM) and designer services firm to develop construction bidding documents and to have bids in hand for consideration at the May 7, 2023, Annual Town Meeting.
- Massachusetts State Law Chapter 40, section 49 requires towns to prepare and publish an annual town report prior to the annual town meeting. The Town came in 1st place in Category 2 (population 5,000 – 12,499) for the Massachusetts Municipal Association's (MMA) 2023 Annual Town Report Contest recognizing outstanding reports based on criteria that include visual appeal, material arrangement, presentation of statistics and data, summary of the year's achievements, evidence of local planning for the future and the reports practical utility. Winners are recognized and given a plaque during an awards ceremony at the MMA Annual Meeting and Trade Show.
- Successfully managed the February 15, 2023, Special Town Meeting, May 1, 2023, Annual Town Meeting, and November 1, 2023 Special Town Meeting processes.

DEPARTMENTAL GOALS

Staff/Departments – Work with the Human Resources Department to establish an employee rewards and tuition reimbursement program.

Capital Projects –

- Develop a plan for the reuse of the former Indian Hill property and expansion of tennis courts at the high school/Indian Hill School site.
- Facilitate and monitor the construction of the new Senior Center Building.
- Participate and guide the ongoing Massachusetts School Building Authority (MSBA) Shaker Lane Elementary School project.
- Support the ongoing Town Center sewer construction project.
- Coordinate municipal-related needs associated with the prospective redevelopment efforts at 550 and 410 Great Road.



Town of Littleton Fiscal Year 2025 Budget

BUDGET NARRATIVE

Personal Services – FY2025 staffing budget is increasing by \$43,789 or 10.6%, compared to the FY 2024 budget. The increase is primarily attributable to the new Town Administrator's contract and the prospective reclassification of the Assistant Town Administrator position to a revised title and responsibilities as Assistant Town Administrator/Finance Director. This budget includes 3.5 FTEs.

Expenses - The FY2025 expense line is decreasing by a net amount of \$1,900, or 9.3%, which is primarily the reflection of a \$2,200 decrease in the Conferences and Meetings line item reflecting actual expenses over recent fiscal years. Expenses include funding to support the Town Administrator's Office including conferences/meetings, travel, matching grant funds, and dues and subscriptions. The total Town Administrator's Office budget is increasing by \$41,889, or 9.6%.

123 - Town Administrator	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Town Administrator Wages</u>							
Town Administrator - Salary	\$157,769	\$282,181	\$302,693	\$170,047	\$195,050	\$25,003	14.70%
Asst Town Admin - Salary	\$110,074	\$117,075	\$84,910	\$126,784	\$153,570	\$26,786	21.13%
Exec Asst - Ta Hourly Wages	\$95,907	\$106,037	\$123,459	\$104,646	\$112,983	\$8,337	7.97%
Wages-Ta-Other	\$11,169	\$12,400	\$5,931	\$13,400	\$12,500	(\$900)	-6.72%
Longevity-Non Union	\$0	\$0	\$700	\$0	\$0	\$0	
Total Town Administrator Wages	\$374,918	\$517,693	\$517,693	\$414,877	\$474,103	\$59,226	14.28%
<u>Town Administrator Expenses</u>							
Ta Professional Services	\$24,830	\$0	\$2,500	\$0	\$0	\$0	
Conferences And Meetings	\$673	\$919	\$919	\$8,000	\$5,800	(\$2,200)	-27.50%
Tuition Reimbursement	\$0	\$0	\$0	\$0	\$0	\$0	
Dues & Subscriptions	\$2,343	\$3,000	\$2,288	\$3,000	\$3,000	\$0	0.00%
Ta - Matching Grant Funds	\$0	\$0	\$0	\$5,000	\$5,000	\$0	0.00%
Travel	\$0	\$3,179	\$590	\$4,500	\$4,800	\$300	6.67%
Total Town Administrator Expenses	\$27,846	\$7,097	\$6,298	\$20,500	\$18,600	(\$1,900)	-9.27%
Total Town Administrator	\$402,765	\$524,790	\$523,991	\$435,377	\$492,703	\$57,326	13.17%

Staffing

Name	Position	FTE	Grade	Step	Salary
James Duggan	Town Administrator	1.000	TC24	8	\$185,000
Ryan Ferrara	Assistant Town Administrator	1.000	TC19	7	\$133,862
Dianne Dickerson	Exec Asst Town Adm	0.475	BA11	10	\$39,831
Lisa Montgomery	Exec Asst Town Adm	1.000	BA11	5	\$74,124
Department Total		3.475			\$432,817



Town of Littleton Fiscal Year 2025 Budget

General Government: Finance Department – Accounting

MISSION OF THE OFFICE

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

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

DESCRIPTION OF SERVICES

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

The office maintains the Town's general ledger, and monitors all budgets and provides a monthly budget statement to all departments and boards. It is also responsible for managing the Town's annual independent financial audit process and for filing of a myriad reports with the Department of Revenue and various governmental agencies. The Town Accountant prepares the Balance Sheet for Free Cash Certification annually. The Town Accountant also prepares the Schedule-A report and assists in the timely setting of the tax rate by preparing the tax recapitulation sheet in conjunction with the Treasurer's office.

The Town Accountant has general oversight in monitoring payments and is the custodian of contracts for compliance with all relevant procurement laws. The Accounting Office is responsible for recording all Town Meeting warrant articles and setting up of appropriate funds and accounts as voted per Massachusetts General Laws in conformity with the Uniform Massachusetts Accounting System (UMAS). The Accounting office is also in charge of issuing 1099 tax forms, maintenance, and support of the Town's financial software and all requests across the entire Town for anything related to the financial system.



Town of Littleton Fiscal Year 2025 Budget

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY2021	FY2022	FY2023	Estimate FY2024	Project FY2025
Total GF Dollars Expended	Dollars	\$53,688,375	\$54,653,169	\$64,155,350	\$63,833,929	\$64,584,899
Total GF Dollars Received	Dollars	\$55,578,673	\$56,894,954	\$60,855,218	\$63,838,120	\$64,584,899
# of Users Maintained in Munis	Count	97	108	110	92	112
# of Accounts on GL Maintained	Count	7,293	8,556	9,176	9,250	9,300
# of Receipts Posted	Count	30,293	30,650	31,554	32,000	32,000
# of Journals entered	Count	7,495	7,865	8,235	8,460	8,605
Active Vendor Files	Count	5,937	7,433	7,645	8,030	8,100
1099s Issued	Count	164	204	245	245	264
Town Meetings	Count	2	2	3	3	2

DEPARTMENTAL SERVICES

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

1. Timely processing of Accounts payable in accordance with Massachusetts General Laws
2. Coordinating and managing budgetary and financial information.
3. Ensuring the Town's timely reporting to the Massachusetts Department of Revenue (DOR): Balance Sheet, Schedule-A, Tax Recap, and state/federal filing of 1099s.
5. Continual Improvement in transparency regarding annual budget document and ten year capital plan.

MAJOR ACCOMPLISHMENTS

The Accounting Department hired a full-time Financial Analyst to assist with the increased workload during fiscal 2023. Accounting also managed the Chart of Accounts make-over with the primary assistance of consultants. This project was completed in May of 2023. The project to upgrade our financial software was kicked off in February of 2023 with the majority of learning and training occurring near the end of the fiscal year, to be completed during the July/August timeframe of Fiscal 2024.

DEPARTMENTAL GOALS

Reorganize and prioritize filling key positions within the Finance department, especially within accounting continues to be a high priority for the ability to maintain and expand services as large projects such as the senior center building and a future school are approaching. Completing a required software upgrade, closing the ledger for FY23 and completing the necessary steps to set the tax rate and receive certification for free cash in a timely manner remain the highest priorities.



Town of Littleton Fiscal Year 2025 Budget

Additional Munis training for department heads and other users on Tyler Enterprise Resource Management (ERP) System is expected to continue along with continued roll-out of Modules in Munis including but possibly not limited to Munis Cashiering at the transfer station and in the treasurer's office, general billing for departments to track outstanding receivables, the deployment of ReadyForms, a local option for producing forms from Tyler Enterprise ERP, and possible expanded use of the human resource module.

BUDGET NARRATIVE

This office provides accounting services for all Town and School departments, as well as Littleton Electric Light, Water, and Sewer Department (LELWD). This includes journal entries, vouchers processed, procurement oversight, and vendor maintenance, processing of budget adjustments, and accounting research and training.

Personal Services – The requested FY25 Staffing is decreasing by \$62,034 or 20.2% on wages - compared to the FY24 budget due to restructuring. All non-union employees of the Town, including the employees of this office, are subject to Step increases that may be due under the implementation of the wage and classification plan. Employees are due step increases and are budgeted as such. A 2% COLA adjustment has also been budgeted as instructed by the Board of Selectmen.

Expenses - The FY25 Accounting department expense budget is expected to decrease compared to the FY24 budget, as a result of being able to decrease the usage of consultants for assistance. This level services budget allows for adequate and appropriate investment in professional development, required annual audit services and single audits for large federal grants, and addressing needed accounting support as the Town continues to expand and grow.

BUDGET HIGHLIGHTS

Personal Services:

Salaries Budgeted changes include combining the Finance Director role with the Assistant Town Administrator and re-aligning the budget to have three positions within the department resulting in a decrease to personal services of 20.2% or \$62,034.

Ordinary Expenses:

Expenses - Decrease of 12% due to reduction in professional services. Expenses PACE education renewal for finance and HR team, and expert consulting with complex accounting questions. Includes Annual Accounting School at UMASS Amherst in March. Annual investment in Cleargov \$7,750 annual fee to provide greater transparency and ease when creating the budget. It will be an online interactive tool that can also be downloaded as a pdf document.

Overall decrease in the Finance Department – Accounting Office is \$76,306, or 18% compared to FY24.



Town of Littleton Fiscal Year 2025 Budget

135 - Accounting	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Accounting Wages</u>							
Finance Director - Salaries	\$128,561	\$135,408	\$129,900	\$146,975	\$0	(\$146,975)	-100.00%
Town Accountant - Salaries	\$0	\$0	\$0	\$0	\$98,616	\$98,616	
Financial Analyst Wages	\$0	\$18,105	\$13,066	\$63,330	\$66,545	\$3,215	5.08%
Asst Town Accountant-Wages	\$69,812	\$76,870	\$79,209	\$80,556	\$74,792	(\$5,764)	-7.16%
Accounting - Wages Hourly	\$1,976	\$14,611	\$9,348	\$10,000	\$10,000	\$0	0.00%
Longevity-Non Union	\$750	\$750	\$750	\$750	\$750	\$0	0.00%
Wages-Other	\$0	\$5,280	\$3,520	\$5,280	\$0	(\$5,280)	-100.00%
Total Accounting Wages	\$201,099	\$251,024	\$235,793	\$306,891	\$250,703	(\$56,188)	-18.31%
<u>Accounting Expenses</u>							
Accounting Services	\$24,594	\$39,403	\$31,537	\$18,000	\$35,000	\$17,000	94.44%
Audit	\$0	\$60,000	\$45,000	\$60,000	\$60,000	\$0	0.00%
Professional Services	\$1,177	\$3,915	\$2,353	\$3,915	\$2,000	(\$1,915)	-48.91%
Office Supplies	\$436	\$550	\$889	\$550	\$550	\$0	0.00%
Postage	\$57	\$150	\$89	\$150	\$150	\$0	0.00%
Travel	\$65	\$4,250	\$1,213	\$4,250	\$2,500	(\$1,750)	-41.18%
Dues & Subscriptions	\$968	\$1,385	\$965	\$1,385	\$1,385	\$0	0.00%
Total Accounting Expenses	\$27,297	\$109,653	\$82,047	\$88,250	\$101,585	\$13,335	15.11%
Total Accounting	\$228,396	\$360,677	\$317,840	\$395,141	\$352,288	(\$42,853)	-10.84%

Staffing

Name	Position	FTE	Grade	Step	Salary
Michelle Reynolds	Town Accountant	1.000	BA15	6	\$98,617
Ashley Gouveia	Asst Town Accountant	1.000	BA12	3	\$72,976
Vacant	Financial Analyst	1.000	BA10	3	\$64,916
Department Total		3.000			\$236,509



Town of Littleton Fiscal Year 2025 Budget

General Government: Finance Department – Assessor

MISSION OF THE OFFICE

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

DESCRIPTION OF SERVICES

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

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

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY2023	FY2024	Projected FY2025
Real & Personal Property values maintained (LA4)	Output	4,760	4,762	4,780
Properties measured and listed	Output	638	484	1,000
New Growth tax dollars	Effectiveness	1,889,196	704,167	450,000
ATB Cases pending	Effectiveness	5	4	2
Town Values Certified	Effectiveness	11/15/2022	10/31/2023	10/15/2023
Exemptions/WOP Processed	Output	185	170	175

DEPARTMENTAL SERVICES

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

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



Town of Littleton Fiscal Year 2025 Budget

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

MAJOR ACCOMPLISHMENTS

- Completed Neighborhood update per DOR recommendation
- Training and education of Field Lister/Office Assistant position in all related Assessor functions.
- Appraisals of warehouse/distribution warehouses and table adjustments.
- Continued progress on cyclical and permit inspections to be on track for FY2026 certification year.
- Completed review of all Chapter Land Properties

DEPARTMENTAL GOALS

- Successful & Timely FY2025 Recertification
- Work with Patriot to ensure commercial land values are fair market value.
- Standardizing factors on land and building values
- Finish municipal land review and combination of vacant parcels.
- Continued education of both Assistant Assessor and Field Lister.
- Process manual for all procedures performed by the Assessing Department.

BUDGET NARRATIVE

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

Personal Services - The FY25 level staffing budget is increasing by appropriate step increases for two staff. This budget provides for the same level of personnel as the FY24 budget. Non-union employees of the Town, including the employees of this office, are subject to the wage and classification plan under the Town bylaw. All three current positions in this department will receive a step increase in FY25.

Expenses - The FY25 level staffing budget is increasing by \$9,800 compared to the FY24 budget. Personal Property services have increased by \$1,300.

BUDGET HIGHLIGHTS

- Salaries increased per warranted steps using current payroll grid & COLA
- Personal Property increased \$1,300
- Near Maps \$8,500



Town of Littleton Fiscal Year 2025 Budget

141 - Assessor	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Assessor Wages</u>							
Chief Assessor - Salary	\$99,598	\$102,980	\$104,002	\$109,641	\$115,738	\$6,097	5.56%
Asst Assessor-Wages	\$53,282	\$66,344	\$67,015	\$71,180	\$74,792	\$3,612	5.07%
Assessors - Hourly Wages	\$45,658	\$47,269	\$44,241	\$59,740	\$62,765	\$3,025	5.06%
Longevity-Non Union	\$700	\$700	\$700	\$700	\$750	\$50	7.14%
Total Assessor Wages	\$199,238	\$217,293	\$215,958	\$241,261	\$254,045	\$12,784	5.30%
<u>Assessor Expenses</u>							
Professional Services	\$14,860	\$28,582	\$30,300	\$20,000	\$20,000	\$0	0.00%
Meetings & Conferences	\$2,002	\$6,000	\$3,638	\$6,000	\$5,000	(\$1,000)	-16.67%
Personal Prop Valuation	\$18,120	\$16,000	\$18,580	\$17,000	\$18,300	\$1,300	7.65%
Software Contr/Maintenance	\$0	\$0	\$0	\$17,750	\$23,000	\$5,250	29.58%
Office Supplies	\$198	\$225	\$551	\$225	\$225	\$0	0.00%
Postage	\$921	\$1,000	\$923	\$1,000	\$1,000	\$0	0.00%
Travel	\$395	\$2,500	\$414	\$2,500	\$2,000	(\$500)	-20.00%
Dues & Subscriptions	\$263	\$400	\$300	\$400	\$400	\$0	0.00%
Other Expenses	\$0	\$0	\$0	\$0	\$0	\$0	
Total Assessor Expenses	\$36,758	\$54,707	\$54,707	\$64,875	\$69,925	\$5,050	7.78%
Total Assessor	\$235,996	\$272,000	\$270,665	\$306,136	\$323,970	\$17,834	5.83%

Staffing

Name	Position	FTE	Grade	Step	Salary
Katherine Miller	Chief Assessor	1.000	BA16	8	\$115,738
Vacant	Assistant Assessor	1.000	BA12	3	\$74,793
Hanna Axon	Assess Clrk/Lister	1.000	BA09	3	\$62,766
Department Total		3.000			\$253,297



Town of Littleton Fiscal Year 2025 Budget

General Government: Finance Department – Treasurer

GENERAL GOVERNMENT: Finance Department – Treasurer

MISSION OF THE OFFICE

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

DESCRIPTION OF SERVICES

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

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY23	Estimated FY2024	Projected FY2025
Revenues processed	Dollars	\$144M	\$145M	\$148M
Department Revenue Turn-In's processed	Count	1,869	2,000	2,100
Average Cash on Hand	Dollars	\$105M	\$100M	\$100M
Tax Title Collections	Dollars	\$780K	\$30k	\$34k
Payroll Employees: Full time, part time, seasonal	Count	826	826	826
Bond Credit Rating (S&P)	Value	AAA	AAA	AAA

DEPARTMENTAL SERVICES

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

Treasury services – The investment and monitoring of all cash deposited by the Town, Light & Water Departments. This includes all operating cash accounts, invested funds, Trust Funds, OPEB funds. The total of these funds is averaging over \$116 million so far in FY24. In addition, the Treasurer's office processes over \$144 million in annual receipts for the Town, Light & Water Departments as well as the disbursements of all funds.

Bond/BAN issuance – Responsible for the issuance and ongoing monitoring and payments associated with all



Town of Littleton Fiscal Year 2025 Budget

Bond/BAN issues for the Town, Light & Water Departments. Currently, the Town as a whole has **over \$26.2 million in bonds outstanding.**

Payroll – Process bi-weekly payroll for all active employees. Assists other Departments in ensuring the accuracy of their payroll entry and process improvement. Ensuring timely and accurate payroll processing to comply with federal standards. This past year the Treasurer’s office also took over the system set up for all System wide functions including Tax tables, position control, pay masters, job class masters and Benefit masters.

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

MAJOR ACCOMPLISHMENTS

- 1) Maintained a AAA Bond Rating***
- 2) Issued estimated special assessments for the sewer project***
- 3) Software upgrade for Munis***
- 4) Expanded the Payroll functions to include system maintenance as well as regular reconciliation of monthly bills and benefits withholdings***
- 5) Took on a leadership role in setting the tax rate with the Department of Revenue***

DEPARTMENTAL GOALS

- 1) Continue education & cross training for all staff***
- 2) Continue process improvement to maximize accuracy and efficiency***

BUDGET NARRATIVE

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

Treasurer Personal Services –All non-union employees of the Town, including the employees of this office, are subject to the wage and classification plan under the new Comp and Class Study. All employees in this department will receive a step increase in FY25.

Treasurer Expenses - The FY25 Professional services budget has decreased by \$6,250.

BUDGET HIGHLIGHTS

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

Professional Services –consulting services to assist new staff



Town of Littleton Fiscal Year 2025 Budget

145 - Treasurer	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Treasurer Wages</u>							
Treasurer - Salaries	\$100,952	\$120,039	\$117,699	\$106,450	\$102,834	(\$3,616)	-3.40%
Asst Treasurer-Wages	\$66,715	\$83,218	\$78,117	\$81,474	\$89,346	\$7,872	9.66%
Treasurer - Salaries Staff	\$68,611	\$69,967	\$76,708	\$134,865	\$141,733	\$6,868	5.09%
Longevity-Non Union	\$750	\$750	\$1,450	\$750	\$1,400	\$650	86.67%
Total Treasurer Wages	\$237,028	\$273,974	\$273,974	\$323,539	\$335,313	\$11,774	3.64%
<u>Treasurer Expenses</u>							
Professional Services	\$3,420	\$103,014	\$106,682	\$13,250	\$7,000	(\$6,250)	-47.17%
Conferences And Meetings	\$282	\$1,850	\$190	\$2,500	\$2,500	\$0	0.00%
Office Supplies	\$854	\$1,300	\$1,065	\$1,300	\$1,300	\$0	0.00%
Postage	\$3,920	\$4,500	\$4,516	\$5,000	\$5,000	\$0	0.00%
Travel	\$1,021	\$2,000	\$346	\$2,000	\$2,000	\$0	0.00%
Dues & Subscriptions	\$530	\$425	\$290	\$550	\$550	\$0	0.00%
Total Treasurer Expenses	\$10,027	\$113,089	\$113,089	\$24,600	\$18,350	(\$6,250)	-25.41%
Total Treasurer	\$247,054	\$387,063	\$387,063	\$348,139	\$353,663	\$5,524	1.59%

Staffing

Name	Position	FTE	Grade	Step	Salary
Robin Healy	Town Treasurer	1.000	BA16	4	\$102,834
Kimberly Kouvo	Asst Treasurer	1.000	BA15	2	\$89,346
Caitlin White	Pr Benefits Coordi	1.000	BA11	5	\$74,124
Rebecca Cain	Finance Payr Coord	1.000	BA09	6	\$67,610
Department Total		4.000			\$333,914



Town of Littleton Fiscal Year 2025 Budget

General Government: Finance Department – Tax Collector

MISSION OF THE OFFICE

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

DESCRIPTION OF SERVICES

The Collector's office issues over 30,000 new bills each fiscal year, including real estate and personal property taxes quarterly, and motor vehicle excise tax annually. This includes original bills, demands, and other notices necessary to collect the monies due. We also prepare MLC's for sales and refinances, amounts due for banks and mortgage companies and tax services. The office pursues timely collection of all bills and maintains a collection rate of nearly 98% of all property tax bills.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY2023	Estimated FY2024	Projected FY2025
Number of regular tax bills issued (FY)	Output	28,137	32,000	33,000
Municipal lien certificates processed	Output	446	450	450
Tax levy collected	Effectiveness	98.6	98.7	98.8
% collected as of June 30, year-end	Effectiveness	97.92	98	98.1

DEPARTMENTAL SERVICES

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

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

Proper staffing – Providing adequate coverage for taxpayer inquiries.

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

Four mailings a year with real estate and personal property

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

MAJOR ACCOMPLISHMENTS

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

DEPARTMENTAL GOALS

To educate the public in using CSS (Community Self Serve) as another way to get tax information. Mail inserts in Real Estate Bills to educate the public in how Littleton bills.



Town of Littleton Fiscal Year 2025 Budget

BUDGET NARRATIVE

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

Personnel Services –Step increases due to employees have been factored. All non-union employees of the Town, including the employees of this office, are subject to the wage and classification plan under the Personnel bylaw. All step increases due employees in this department are factored for FY25.

Expenses - The FY25 budget is level funded.

BUDGET HIGHLIGHTS

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

Longevity for Tax Collector

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

146 - Tax Collector	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Tax Collector Wages</u>							
Collector - Salaries	\$83,206	\$84,476	\$84,267	\$88,302	\$92,770	\$4,468	5.06%
Collector - Wages Hourly	\$0	\$0	\$0	\$0	\$0	\$0	
Longevity-Non Union	\$700	\$700	\$800	\$800	\$850	\$50	6.25%
Total Tax Collector Wages	\$83,906	\$85,176	\$85,067	\$89,102	\$93,620	\$4,518	5.07%
<u>Tax Collector Expenses</u>							
Other Services	\$22,052	\$18,540	\$20,844	\$34,000	\$34,000	\$0	0.00%
Conferences And Meetings	\$95	\$1,000	\$0	\$1,000	\$500	(\$500)	-50.00%
Office Supplies	\$435	\$900	\$319	\$900	\$700	(\$200)	-22.22%
Postage	(\$438)	\$400	\$364	\$400	\$400	\$0	0.00%
Travel	\$188	\$750	\$63	\$750	\$250	(\$500)	-66.67%
Total Tax Collector Expenses	\$22,331	\$21,590	\$21,590	\$37,050	\$35,850	(\$1,200)	-3.24%
Total Tax Collector	\$106,237	\$106,766	\$106,657	\$126,152	\$129,470	\$3,318	2.63%

Staffing

Name	Position	FTE	Grade	Step	Salary
Deborah Richards	Tax Collector	1.000	BA13	9	\$90,515
Department Total		1.000			\$90,515



Town of Littleton Fiscal Year 2025 Budget

General Government: Operations Support- Information Systems

MISSION OF THE OFFICE

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

DESCRIPTION OF SERVICES

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

PERFORMANCE/WORKLOAD INDICATORS

Indicator	FY2023	Projected FY2024
Town Buildings/Locations	9	10
Town Departments	20	21
Computers	130	150
Email Accounts	157	163

DEPARTMENTAL SERVICES

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

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



Town of Littleton Fiscal Year 2025 Budget

MAJOR ACCOMPLISHMENTS

- Completed Server Migration to Cloud Environment from Awarded Community Compact Grant Funds
- Launch New Town Website
- Implemented additional online permitting for Land Use and Town Clerk
- Utilization of Document Management for HR Department for historical records
- Implementation of Multi Factor Authentication
- Installed Verizon Fios at Beach location
- Preparing for new Buildings – Center on Shattuck Street, Indian Hill

BUDGET NARRATIVE

Personal Services - This budget provides for the same level of personnel as the FY23 budget. All non-union employees of the Town, including the employees of this office, are subject to the wage and classification plan under the Personnel bylaw. IS Manager is at last step will not get a wage increase.

IS Technician will get a step increase.

Expenses – Level Funded

155 - Information Systems	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Information Systems Wages</u>							
Info Sys Mgr - Salaries	\$109,933	\$112,786	\$112,821	\$119,810	\$122,795	\$2,985	2.49%
Info Sys Staff - Wages Hourly	\$68,507	\$72,005	\$71,971	\$75,962	\$79,803	\$3,841	5.06%
Longevity-Non Union	\$750	\$800	\$800	\$1,500	\$1,500	\$0	0.00%
Total Information Systems Wages	\$179,190	\$185,591	\$185,591	\$197,272	\$204,099	\$6,827	3.46%
<u>Information Systems Expenses</u>							
It Leasing & Print Mgmt	\$32,543	\$39,051	\$33,452	\$35,000	\$35,000	\$0	0.00%
Training Services	\$0	\$0	\$0	\$0	\$0	\$0	
Software & System Contracts	\$370,291	\$393,000	\$392,758	\$425,000	\$425,080	\$80	0.02%
It Supplies/Hardware/Software	\$37,370	\$35,000	\$31,594	\$40,000	\$40,000	\$0	0.00%
Total Information Systems Expenses	\$440,204	\$467,051	\$457,805	\$500,000	\$500,080	\$80	0.02%
Total Information Systems	\$619,394	\$652,642	\$643,396	\$697,272	\$704,179	\$6,907	0.99%

Staffing

Name	Position	FTE	Grade	Step	Salary
Nancy Glencross	Information Sys Mgr	1.000	BA16	10	\$122,796
Thomas McLaughlin	Information Sys Tech	1.000	BA11	8	\$79,804
Department Total		2.000			\$202,600



Town of Littleton Fiscal Year 2025 Budget

General Government: Operations Support -Human Resources

MISSION OF THE OFFICE

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

DESCRIPTION OF SERVICES

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

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY2023	Actual FY2024	Projected FY2025
Number of Employees	Count	784	789	795
Number of Retirees	Count	254	267	275
Number of New Hires	Count	230	99 (as of 10/31/23)	248

DEPARTMENTAL SERVICES

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

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



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

MAJOR ACCOMPLISHMENTS

With the support of the Select Board, Personnel Advisory Committee, Finance Committee, School Committee, various departments, and Town Administrator, the Human Resources Department has successfully become an individual department comprised of a Human Resources Director and an HR Generalist/Benefits Administrator. The department has developed into a high-functioning, full-service office for all employees, retirees, and former employees engaged in benefits, retirement, payroll, labor relations, personnel matters, and all other human resources related functions. We have successfully transferred one FTE from the Human Resources Department to the Treasurer's Office to create the new Payroll & Benefits Coordinator position, collaborated with the Treasurer's Office to delineate payroll and human resources related duties, implemented new benefit plans for short and long term disability, utilized Munis for ACA reporting and open enrollment for benefits, finalized the classification and compensation plan for Schedule A non-union employees, updated the retiree database used for reconciliation, audited the full suite of benefits, and scanned payroll registers from 1997-2007 into Laserfiche to process payroll record requests efficiently and allow them to be searchable electronically.

DEPARTMENTAL GOALS

In fiscal year 2025, the Human Resources Department will continue to implement procedures and processes for all human resources related functions including recruitment, hiring, worker's compensation, and benefits administration. We will focus on training and teaching staff on the aforementioned processes and procedures and utilizing the systems we have to create better efficiencies. We are fully engaged in implementing more functions of the Employee Self Service system through MUNIS, such as employee contact information changes and utilizing the MUNIS HR module for tracking and reporting purposes. We are working to improve the pre-employment process and continuing to centralize human resource related functions. We will continue to explore creative options for recruitment and retention with the assistance of the five member Staff Engagement Committee who are focused on implementing employee events, and tuition reimbursement and employee recognition policies.

BUDGET NARRATIVE

During fiscal year 2024, the Human Resources Department collaborated with the Treasurer's Office to successfully delineate human resources and payroll related functions to ensure a system of checks and balances across benefits and payroll. This is essential for consistency and control especially with regard to meeting Federal and State mandates. The HR department supports all departments including the School and LELWD in both specific functions as well as serving as a resource. The Great Resignation has caused a constant stream of employees to onboard throughout the entire fiscal year and benefits/deduction/leave of absence management needs have increased. With the new push for information sharing and transparency, data input and management has increased, requiring additional manpower. In addition, the added mandates for compliance, be it Affordable Care Act, EEOC, Worker's Compensation Audits, benefits audits and reconciliation, OSHA regulations, all bring added duties, independent of staffing additions. The Human Resources Department has been able to develop policies and procedures for all departments to follow. The HR modules within the MUNIS payroll system need to be implemented in the HR segment so this will be a



Town of Littleton Fiscal Year 2025 Budget

major effort for FY2025. This will include applicant tracking for all departments, leave of absence tracking, and 111F/worker's compensation management.

BUDGET HIGHLIGHTS

This budget assumes a Human Resources Generalist/Benefits Administrator to work under the direction of the Human Resources Director. The wages for the Human Resources Director and Human Resources Generalist/Benefits Administrator increased over FY24 due to a 2% cost-of-living adjustment and annual step increases. The expense budget and overall Human Resources budget has remained level funded for fiscal year 2025.

The Human Resources Department will be focused on working with the Staff Engagement Committee to develop policies for tuition reimbursement and employee recognition through the use of employee engagement and other mechanisms. Human Resources will be implementing specific features of the MUNIS HR module and other functions that MUNIS provides for more efficiency across all departments.

152 - Human Resources	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Human Resources Wages</u>							
Wages - Manager/Dept Head	\$91,608	\$112,481	\$109,804	\$116,307	\$122,795	\$6,488	5.58%
Wages - Hourly	\$56,900	\$106,907	\$109,583	\$69,155	\$97,806	\$28,651	41.43%
Total Human Resources Wages	\$148,508	\$219,388	\$219,388	\$185,462	\$220,601	\$35,139	18.95%
<u>Human Resources Expenses</u>							
Education Incentive	\$0	\$0	\$0	\$0	\$0	\$0	
Pre-Employment Medical	\$10,954	\$27,938	\$15,356	\$20,000	\$20,000	\$0	0.00%
Professional Services Other	\$52,320	\$30,000	\$5,675	\$20,000	\$20,000	\$0	0.00%
Education/Prof. Develop	\$10,346	\$20,000	\$319	\$20,000	\$20,000	\$0	0.00%
Meetings & Conferences	\$259	\$1,000	\$0	\$1,000	\$1,000	\$0	0.00%
Employee Recognition	\$0	\$1,500	\$75	\$21,500	\$21,500	\$0	0.00%
Tuition Reimbursement	\$0	\$0	\$0	\$20,000	\$20,000	\$0	0.00%
Advertising	\$4,000	\$6,450	\$4,995	\$6,000	\$6,000	\$0	0.00%
Office Supplies	\$1,529	\$2,000	\$1,554	\$2,000	\$2,000	\$0	0.00%
Postage	\$174	\$400	\$281	\$400	\$400	\$0	0.00%
Travel	\$0	\$200	\$0	\$200	\$200	\$0	0.00%
Dues/Memberships/Conferences	\$375	\$500	\$0	\$500	\$500	\$0	0.00%
Personnel Reserve Fund	\$40,000	(\$50,166)	\$1,156	\$60,000	\$40,000	(\$20,000)	-33.33%
Total Human Resources Expenses	\$119,957	\$39,822	\$29,411	\$171,600	\$151,600	(\$20,000)	-11.66%
Total Human Resources	\$268,464	\$259,210	\$248,799	\$357,062	\$372,201	\$15,139	4.24%

Staffing



Town of Littleton Fiscal Year 2025 Budget

Name	Position	FTE	Grade	Step	Salary
Michelle Vibert	Hr Director	1.000	BA16	10	\$122,796
Brianna Wojtas	Hr Generalist/Benefi	1.000	BA11	4	\$72,287
New Position	Administrative Clerk	0.475	BA06	1	\$24,894
<i>Department Total</i>		<i>2.475</i>			<i>\$219,977</i>



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General Government: Licensing and Registration - Town Clerk / Elections

MISSION OF THE OFFICE

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

DESCRIPTION OF SERVICES

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

Other duties include the following:

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

Election Duties include "Early Voting" and "Mail-In Voting" this will occur for three elections for the 2025 FY Budget Cycle-the State Primary in September and the State Election in November and our Local Election in May which we do "mail-in only" at this time, none the less this is very taxing on the office (timewise) and we look towards our volunteers for assistance. This is unfunded, but mandated by the State. As this has become Law, this as I stated previously affects State Elections and Primaries for both Early & Mail-in voting. FY2025 will prove to be another big year with the September Primary and General Elections Early Voting as this is a "Presidential Year of voting". As well we are mandated to do mail in voting to allow for more access to voting. If we have the same requests for "Mail-In Voting". This was quite an undertaking as we managed to have over 3600 voters take advantage of this in 2022. The cost of mailing has jumped considerably for everything that we do for election. New mandates and changes in budgeting put the Police Detail s into the Clerk's Election/Town Meeting Budget, so we are seeing an increase in the budget for the fiscal year that we have to account for.

Each year all Boards/Committees/Commissions (almost 50 at last count) receive notifications of Conflict of Interest and every two years they receive notification of doing the online training-which will be in January of 2024. This also goes out to all employees of the Town. This is coordinated through the Town Clerk and these records are kept for 7 years. Coordinating with all members any training that is available to them to attend off-site Conflict of Interest training and possible on-site training whenever available. Such as the training that was held in Harvard which was offered to all committee members. The AG's Office offers many opportunities to do training. The State Ethics Commission launched a new conflict of interest law online training program



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and learning management system to which the Town has signed up for and the Clerk has signed up for and will be the liaison for. Though we did have a few glitches; hopefully this year will prove to be a more productive year, this will help with the paper issues as well. The reporting system is greater and will prove to be helpful going forward.

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

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY2022	FY2023	Actual FY2024	Projected FY2025
Certified Vital Records & Burial Permits	Output	900	1100	1200*	1200*
Business Certificates Issued	Output	150	150	150	150
Yearly Census Generated & Mailed	Output	5,000	5,000	5,000	5,000
Number of New Registered Voters	Output	450	561	147**	600**
Census returned and processed	Effectiveness	97%	97%	97%	97%
Current Number of Voters	Output	7,200	7,488	7,590	7,690
Absentee Ballot Applications Received	Output	325	200	200	300
Absentee Ballot Applications Processed	Effectiveness	100%	100%	100%	100%
Early Voting	Output	N/A	84/387	500	500
Mail In Voting Applications received	Output	N/A	4,237	4,000	6,000
Mail in Voting Applications processed	Effectiveness	N/A	4,237	4,000	6,000
Meeting postings received/posted	Effectiveness	100%	100%	100%	100%
Official Population	Output	9,576	10,145	10,320	10,400
Registered Dogs	Output	750	750	750	750
Average Election Costs	Efficiency	6,500	16,000	10,000*	12,000*

*Early Voting and mail in voting increased the costs to the Clerk's Office which alone was \$10,000 LPD expenses, this included the costs for Police Officers at Town Meeting as well. Mail-In Applications and processing were done this year for the Local/Annual Town Election as voted by the Select Board. As we are



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aware the Commonwealth has put undue burdens on all Clerk's Offices and Towns with these requirements. Not just monetarily, but with manpower. This process of voting was widely accepted in Littleton; however, it put a huge strain on the office. This office was able to receive the assistance of two senior workers that worked two full weeks putting together almost 4,000 ballots. Without their assistance ballots would not have been able to be distributed in a timely manner. As well the costs for postage continues to increase. I tried to mail in groups of 200+ to get a discount on our mailings, but after the initial mailings that wasn't always possible, the cost per ballot is now .95/ballot.

****New registered voters for the actual 2024FY, to date we have had 147 if this continues like this per quarter than our new voters would be approximately 588, for the following FY25 due to a primary and a state election I think we will see the new voters increase as persons will want to be able to vote in these two elections, so we should be about the same as the current year or maybe a little more.**

DEPARTMENTAL SERVICES

I think by now the Finance and Select Board knows what the Clerk's Office does and the responsibilities, which are for the most part mandated by local, state and federal laws. The Office interacts with just about every office. It interacts with every board and committee. It interacts with most every voter in Town at some point in time. Records and certifies all official actions of the Town, including Town Meeting legislation and appropriations, Planning, Zoning Board and Board of Appeals decisions and signs all notes for borrowing. Chief election official, overseeing polling places, election officers, and the general conduct of all elections. Administers campaign finance laws, certifies nomination papers and initiative petitions and serves on the local Board of Registrars. Conducts the annual Town census and prepares the street list of residents. Records Access Officer (RAO) for Open Meeting Law requirements. Maintains births, deaths, marriages and the upkeep of the new programs with the State.

MAJOR ACCOMPLISHMENTS

The Clerk's Office abides by the Laws of the Commonwealth, the Federal Government and most importantly the Town of Littleton. There are no grey areas. We must be the ones that see things as black and white. The Clerk being an elected position is an autonomous position and must make the tough calls and sometimes not the "popular" call, but it is the legal and correct one. All persons are treated fairly, with respect and exactly the same.

DEPARTMENTAL GOALS

The Clerk's Office continues to strive to be better for residents and voters of this Town. To better serve them in any way possible. And always look for suggestions to make that possible. Trying to have more information available to the residents. It is the residents' responsibility; however to pay attention to anything that is sent to them from the Clerk's Office as sometimes it affects their voting status.

BUDGET NARRATIVE

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

Personal Services – Level Service Staffing Budget request reflect an increase of 2.5% as non-union employees of the Town, including the employees in this department, follow the wage and classification schedule under the wage and classification schedule. While the Elected Town Clerk is not mandated to do so, she also follows



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the same wage and classification schedule. The Clerk will move up a step in FY25 as does the Assistant Town Clerk moves up a step and is factored and budgeted at \$168,543.36.

Expenses - The Clerk FY25 budget increased by \$6,250 a 75% increase over FY24. The Elections Budget increased by \$13,450 above FY24. FY25 was increased due to the knowledge that we will have a State Primary/State Election which will include Police Department details to the Clerk's Office for the unfunded early voting state mandate requiring police details for early voting. That additional funding will now be allocated to Other Services in the elections budget for FY25. Total Clerk and Elections Budget increase of \$23,812.36 above FY24. Which takes into all considerations for the changes to By-Laws' Codification which are approximately \$4000 plus maintenance of \$1700/year.

BUDGET HIGHLIGHTS

I have decided to put off the replacement of voting machines for another fiscal year. But will possibly be looking maybe in FY26-27. Right now the costs are \$5,700/machine and ballot box. We would need 4 (need a spare-just in case). This includes training of all poll workers and a two-year warranty. After that new fee schedule of \$350 per year for maintenance. In speaking with LHS Associates possibly going with Poll Pads at elections. If we go with those we would be looking at \$1,600/per bundle – 2 per precinct and then \$300/pad for maintenance per year. Salaries - increased steps (as stated above) as warranted using FY25 grid. Increase in Elections due to State Mandates.

161 - Town Clerk	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Town Clerk Wages</u>							
Salaries Elected Officials	\$90,563	\$95,631	\$95,647	\$101,101	\$106,217	\$5,116	5.06%
Asst Town Clerk - Wages	\$27,338	\$60,344	\$60,127	\$63,330	\$66,545	\$3,215	5.08%
Longevity-Non Union	\$0	\$0	\$0	\$0	\$0	\$0	
Total Town Clerk Wages	\$117,902	\$155,975	\$155,774	\$164,431	\$172,761	\$8,330	5.07%
<u>Town Clerk Expenses</u>							
Professional Services	\$706	\$6,000	\$5,903	\$3,500	\$9,000	\$5,500	157.14%
Town Counsel	\$0	\$0	\$0	\$0	\$0	\$0	
Office Supplies	\$678	\$550	\$587	\$600	\$600	\$0	0.00%
Postage	\$1,656	\$500	\$402	\$3,250	\$4,000	\$750	23.08%
Dues & Subscriptions	\$190	\$1,000	\$310	\$1,000	\$1,000	\$0	0.00%
Total Town Clerk Expenses	\$3,230	\$8,050	\$7,202	\$8,350	\$14,600	\$6,250	74.85%
Total Town Clerk	\$121,132	\$164,025	\$162,976	\$172,781	\$187,361	\$14,580	8.44%



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162 - Elections	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Elections Wages</u>							
Salaries Staff	\$1,112	\$4,000	\$3,850	\$4,000	\$4,000	\$0	0.00%
<i>Total Elections Wages</i>	<i>\$1,112</i>	<i>\$4,000</i>	<i>\$3,850</i>	<i>\$4,000</i>	<i>\$4,000</i>	<i>\$0</i>	<i>0.00%</i>
<u>Elections Expenses</u>							
Professional Services	\$4,190	\$7,427	\$9,205	\$20,000	\$6,500	(\$13,500)	-67.50%
Town Mtg&Elect Data Processing	\$4,817	\$22,988	\$14,990	\$10,000	\$4,500	(\$5,500)	-55.00%
Electronic Services	\$0	\$2,100	\$3,007	\$1,400	\$5,400	\$4,000	285.71%
Elections Police Details	\$0	\$0	\$0	\$0	\$17,000	\$17,000	
Office Supplies	\$851	\$1,100	\$216	\$1,800	\$1,800	\$0	0.00%
Postage	\$1,957	\$3,500	\$8,898	\$4,750	\$9,000	\$4,250	89.47%
Other Supplies	\$0	\$400	\$599	\$400	\$7,600	\$7,200	
<i>Total Elections Expenses</i>	<i>\$11,815</i>	<i>\$37,515</i>	<i>\$36,915</i>	<i>\$38,350</i>	<i>\$51,800</i>	<i>\$13,450</i>	<i>35.07%</i>
 <i>Total Elections</i>	 <i>\$12,928</i>	 <i>\$41,515</i>	 <i>\$40,765</i>	 <i>\$42,350</i>	 <i>\$55,800</i>	 <i>\$13,450</i>	 <i>31.76%</i>

Staffing

Name	Position	FTE	Grade	Step	Salary
Diane Crory	Town Clerk	1.000	EA15	9	\$106,217
Kimberly Prehl	Assistant Town Clerk	1.000	BA10	3	\$66,545
Department Total		2.000			\$172,762



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General Government: Conservation

MISSION OF THE OFFICE

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

DESCRIPTION OF SERVICES

The Commission is responsible for implementing and enforcing the Massachusetts Wetlands Protection Act and the Littleton Wetlands Protection Bylaw. Tasks include interacting with applicants to determine their permitting needs, reviewing applications, overseeing construction, and issuing enforcement orders when necessary. The Conservation Commission also manages about 1,000 acres of the Town's conservation lands for public enjoyment. These properties and the 5 Lakes/Ponds offer many opportunities for outdoor recreation. One major goal is to increase public awareness and appreciation of the many ways in which our local plants, wildlife, and natural landscape add to the quality of life in our community. The Conservation Commission is responsible for input to the Open Space and Recreation Plan for the Town, which enables the Town to receive state reimbursement for land acquisition projects, and assists in review and negotiations for new land purchases. Two community gardens and ten Conservation Restrictions are overseen by the Department.

DEPARTMENTAL SERVICES

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

Priority – Office Staff – answer phones, pull files, post public hearings, prepare agendas. Answer public's questions on processes and initial project review. Guide public on permitting process. Prepare permits, findings of fact, Enforcement Orders (violations and cease-and-desist orders) and Administrative Reviews. Review submissions for technical completeness. Review updates for regulations and Orders of Conditions. Prepare Policies. Ensure proper application of state and local regulations. Coordinate projects with Building, Board of Health and Planning as appropriate.

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

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

Priority - Monitor Conservation Restrictions (CRs). Review bounds and enforce encroachments. Coordinate writing new CRs.

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



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Priority – Public Education – provide information on the Wetlands Protection Acts and natural resources values, management and use. Coordinate with other Department on educational possibilities. Coordinate efforts such as Amphibian Crossing, Native Plantings and Weed Warriors programs.

MAJOR ACCOMPLISHMENTS

Timely issuance of permits and provision of assistance to the public; advancement of the knowledge and inspections of the Town's Conservation Restrictions; completion of multiple boardwalks; installation of signage for way finding and Open Space trail heads. Review and submittal of new Conservation Restrictions. Ongoing educational efforts for open space issues.

DEPARTMENTAL GOALS

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

Goal 1 - Staffing: A part-time Assistant Conservation Agent was hired, but services continue to be very strained. The goal is to increase Departmental hours to provide better services and allow for coverage when staff is absent.

Other goals that were discussed:

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

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

2) Land Acquisition: This is an ongoing goal, and could be improved by development of a parcel evaluation mechanism, whether it be a general evaluation rubric or identifying site specific parcel targets. Funding, both within Town budget, CPC or other grants, needs to be tracked when possible purchase first arise. Coordination with Select Board and Finance Committee should be more routine.

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

4) Coordination: Along with the Conservation Commission, a number of organizations have overlapping interests in open space areas and environmental initiatives in general, including LCT, Open Space Committee, Agricultural Working Group, Sustainability Committee, Clean Lakes Committee, Littleton Water Department (LWD), Shade Tree Committee and the Garden Club. In addition, the Highway Department provides vital support for open space maintenance and initiatives, and the Parks and Recreation Department also overlaps with open space interests. The Cemetery Commission owns land which could certainly have an open space component. The Community Preservation Committee is an invaluable source of funding. The Conservation Commission would like to see even better communication and coordination among these disparate groups.



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

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

BUDGET NARRATIVE

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

Personal Services - The FY25 level staffing budget is unchanged from the FY24 budget. However, the current Assistant Conservation Agent position was increased from 19 hours to 40 hours, effective 11/6/2023 to 6/30/2024. This increase was in part funded through Land Use budget and the Littleton Water Department. The FY25 request is to make this a permanent 40 hours, entirely within the Conservation Department budget. This will not only allow the Department to fulfill its required duties in a timely and complete fashion, but will allow capacity for seeking (and managing) grants and providing more public outreach. Non-union employees of the Town, including the employees of this office, are governed by the wage and classification plan under the Personnel bylaw.

Expenses - The FY25 budget represents an increase from \$18,700 to \$22,600. This increase is due to projected invasive species control at Cloverdale. While it is expected that this increase will be at least partially offset by grants and/or Community Preservation funding, it represents a worst case scenario where no additional funding occurs.

BUDGET HIGHLIGHTS

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

- Salaries (new) – increase of \$33,011.80 for full time Assistant Conservation Agent
- Expenses – Increase of \$3,900; expected to be offset by grants or other funding



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171 - Conservation	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Conservation Wages</u>							
Asst Conservation Agent	\$0	\$43,128	\$26,604	\$30,082	\$46,970	\$16,888	56.14%
Conservation Agent	\$47,417	\$49,146	\$48,867	\$51,539	\$60,892	\$9,353	
Longevity-Non Union	\$700	\$700	\$700	\$700	\$700	\$0	0.00%
<i>Total Conservation Wages</i>	<i>\$48,117</i>	<i>\$92,974</i>	<i>\$76,172</i>	<i>\$82,321</i>	<i>\$108,562</i>	<i>\$26,241</i>	<i>31.88%</i>
<u>Conservation Expenses</u>							
Conservation Land Maintenance	\$80	\$12,800	\$5,001	\$15,100	\$15,300	\$200	1.32%
Tree Removal Services	\$2,100	\$2,500	\$0	\$2,500	\$0	(\$2,500)	-100.00%
Office Supplies	\$0	\$0	\$0	\$0	\$800	\$800	
Postage	\$0	\$0	\$0	\$0	\$0	\$0	
Other Supplies	\$113	\$800	\$0	\$800	\$0	(\$800)	-100.00%
Travel	\$0	\$200	\$42	\$200	\$200	\$0	0.00%
Dues & Subscriptions	\$0	\$600	\$0	\$600	\$300	(\$300)	-50.00%
Other Expense	\$0	\$250	\$0	\$250	\$0	(\$250)	-100.00%
<i>Total Conservation Expenses</i>	<i>\$2,293</i>	<i>\$17,150</i>	<i>\$5,044</i>	<i>\$19,450</i>	<i>\$16,600</i>	<i>(\$2,850)</i>	<i>-14.65%</i>
Total Conservation	\$50,410	\$110,124	\$81,216	\$101,771	\$125,162	\$23,391	22.98%

Staffing

Name	Position	FTE	Grade	Step	Salary
Amy Green	Conservation Agent	0.625	BA12	9	\$54,210
Timothy Pearson	Asst Conser Agent	1.000	BA10	2	\$64,916
Department Total		1.625			\$119,126



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General Government: Development- Land Use

MISSION OF THE OFFICE

The current mission of the Land Use Department is to house some shared resources and to provide administrative support to Building, Planning, Conservation, Zoning Board of Appeals, and Health Department functions. Certain resources are pooled – permitting software costs, and a small training budget. Two positions are currently covered by the Land Use Staffed by an Office Coordinator (reports to Building Inspector and also supports Board of Health functions) and an Office Assistant (reports to Town Planner and also supports Zoning Board of Appeals functions). This format allows us to work to address current workloads and priorities with available resources.

Building Inspector and Town Planner share responsibilities for operation of the Land Use Department, with the Building Inspector providing supervision for the Office Coordinator as well as supervising Building Department staff and responding to facilities issues – all with a hearty dose of common sense. Town Planner supervises the Office Assistant and responds to budget, payroll, and HR issues.

170 - Land Use	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Land Use Wages</u>							
Director Of Land Use	\$0	\$108,437	\$98,145	\$112,920	\$0	(\$112,920)	-100.00%
Asst Director Of Land Use	\$0	\$82,996	\$90,890	\$0	\$0	\$0	
Office Manager	\$0	\$60,001	\$59,383	\$65,376	\$69,280	\$3,904	5.97%
Office Assistant	\$0	\$23,382	\$24,793	\$25,057	\$0	(\$25,057)	-100.00%
Longevity-Non Union	\$0	\$850	\$850	\$850	\$700	(\$150)	
Total Land Use Wages	\$0	\$275,666	\$274,060	\$204,203	\$69,980	(\$134,223)	-65.73%
<u>Land Use Expenses</u>							
Training Services	\$0	\$2,486	\$3,566	\$1,000	\$1,000	\$0	0.00%
Network & Communications	\$0	\$1,080	\$0	\$0	\$0	\$0	
Software	\$0	\$0	\$0	\$23,000	\$23,000	\$0	0.00%
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	
Postage	\$0	\$0	\$0	\$0	\$0	\$0	
Books & Materials	\$0	\$0	\$0	\$0	\$0	\$0	
Travel	\$0	\$0	\$0	\$0	\$0	\$0	
Dues/Memberships	\$0	\$0	\$0	\$0	\$0	\$0	
Total Land Use Expenses	\$0	\$3,566	\$3,566	\$24,000	\$24,000	\$0	0.00%
Total Land Use	\$0	\$279,232	\$277,626	\$228,203	\$93,980	(\$134,223)	-58.82%

Staffing

Name	Position	FTE	Grade	Step	Salary
Brenda Pelletier	Office Coordinator - Landuse & Buildings	1.000	BA09	8	\$71,013
Department Total		1.000			\$71,013



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General Government: Development- Planning

MISSION OF THE OFFICE –

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

DESCRIPTION OF SERVICES

Planning coordinates with other Boards and Departments on priority planning issues as well as standard department operations. The department processes and reviews development applications, oversees contracts for peer review of engineering plans and calculations, and contracts for subdivision construction inspection consultants. Staff serves as advisor to the Town Administrator, other Boards/Commissions and Departments on issues relating to land use and housing, planning, zoning and development. Staff consults directly with Master Plan, Area Plan, and zoning consultants, as well as property owners and developers. Staff also provides support services, assisting with office coverage for the larger Land Use and Building Department, as necessary, along with support services for Planning Board, Affordable Housing Trust, Zoning Board of Appeals and Master Plan Implementation Committee. Grant Applications to support the work of the Town has increased the department's workload over the past several years.

PERFORMANCE/WORKLOAD INDICATORS

FY24 to date continues to be busy, with the Planning Board proposing Zoning Bylaw MBTA Communities zoning updates at Fall 2023 Special Town meeting, continuing discussions on a Firearms Business Zoning Bylaw, and now more work to meet MBTA Communities requirements. This work could result in supporting significant economic redevelopment in the Littleton Common area while unlocking the economic development potential of the Foster Street Commuter Rail Station – all in a politically charged “NIMBY” atmosphere. Permitting for King Street Common – the former IBM site continues moving forward with the Definitive Subdivision approval granted, and awaiting infrastructure peer review, detailed traffic study (and peer review), and Site Plan Review for each development phase.

A significant number of commercial Site Plan and Special Permit applications are under review and/or development. Commercial development/redevelopment applications remain robust. Single-family residential development has slowed, with numerous subdivisions and senior residential developments being completed over the past few years. Details on the numbers and types of commercial and residential reviews and developments are outlined in the Annual Report, and not reiterated here.

FY24 and FY 25 will bring significant economic development in Littleton Common, including Northern Bank's new branch and “King Street Commons” at the 40-acre former IBM site at Littleton Common.



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DEPARTMENTAL SERVICES

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

- 1. Staff Planning Board Office** – Maintain professional presence in Town Hall for all Planning Board and planning division duties; agendas and minutes within Open Meeting Law requirements. Keep current with all contracts, billing, timecards, annual reviews, general correspondence, and other work associated with being an active municipal office.
- 2. Applications/Permitting** – Assist PB with determining if applications are complete; develop and implement checklist procedures for PB applications; communicate with PB members regarding each application. Goal is to review and provide professional recommendations on each application. To date, staffing levels have not allowed for recommendations on each application; an Assistant Town Planner should help meet this goal.
- 3. Training** – Identify professional development opportunities for all Planning staff and Board Members that will meet personal as well as professional objectives, subject to supervisor approval.
- 4. Town Initiatives – Support Ongoing Planning Studies and Initiatives:**
 - *MBTA Communities/Littleton Station Area:** support the continued work on Littleton Station Area to meet new state laws that require zoning by-right for multifamily housing within ½ mile of the Foster Street commuter rail station.
 - *Town Sewer:** Continue work with Town Administration and Sewer Division to support permitting, construction, and coordinate planning issues related to Town Sewer.
 - *Hazard Mitigation Plan:** Follow MAPC's lead to update to the Town's Hazard Mitigation Plan.
- 5. Housing/Affordable Housing** – Respond to Subdivision/Senior Residential Development Applications that meet the Goals of the Master Plan – support applicants from the initial concept, through the approval process, and guide the construction/inspection process to successful completion. Continue to voice the need for deeply affordable senior rental units and focus discussions on ways to address this need.

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

MAJOR ACCOMPLISHMENTS

This FY23 and FY24 to date list of “major accomplishments” focuses on recent grant award announcements with applications submitted by or in cooperation with the Town Planner:

\$22,500 FEMA/MEMA funding to contract with a consultant to prepare the Hazard Mitigation Plan over the next 12 months.

\$50,000 EEA Planning Assistance Grant to contract with a consultant to draft a zoning bylaw to meet MBTA Communities requirements, conduct public outreach, and support the process of getting this approved at Town Meeting. Funding was exhausted in November FY24; funding source to continue this work is unclear.



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\$4,000,000 MassWorks Infrastructure Grant for Town Sewer.

DEPARTMENTAL GOALS

Provide a professional level of planning services for Littleton, helping guide Littleton to the future outlined in the April 2017 Master Plan and detailed areas plans for Littleton Common, Littleton Station Village, and similar planning documents. Detailed goals outlined in the Departmental Services section, above.

BUDGET NARRATIVE

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

Personal Services – Fall 2022 Town Meeting authorized funding for a full-time Assistant Town Planner, updated the title of the Town Planner to Town Planner/Assistant Director of Land Use, and amended the Classification and Compensation Plan. We welcome the new Assistant Town Planner hired to start in November 2023. No discussions have been had on Land Use Director position.

Town Planner: \$103,672 estimated

Assistant Town Planner: \$65,000 estimated

All non-union employees of the Town, including the employees of this office, are subject to the compensation and classification plan under the Personnel bylaw.

175 - Planning	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Planning Wages</u>							
Town Planner-Salaries	\$93,232	\$0	\$0	\$101,100	\$106,217	\$5,117	5.06%
Wages - Assist. Planner	\$0	\$0	\$0	\$84,042	\$66,545	(\$17,497)	-20.82%
Planning Asst Wages Hourly	\$14,615	\$0	\$0	\$0	\$45,118	\$45,118	
Longevity-Non Union	\$850	\$0	\$0	\$0	\$850	\$850	
Total Planning Wages	\$108,697	\$0	\$0	\$185,142	\$218,729	\$33,587	18.14%
<u>Planning Expenses</u>							
Education/Prof. Develop	\$630	\$3,000	\$1,608	\$860	\$860	\$0	0.00%
Advertising	\$372	\$400	\$1,199	\$400	\$400	\$0	0.00%
Office Supplies	\$270	\$400	\$18	\$300	\$300	\$0	0.00%
Postage	\$323	\$225	\$594	\$325	\$325	\$0	0.00%
Dues & Subscriptions	\$541	\$245	\$0	\$550	\$550	\$0	0.00%
Other Expenses	\$133	\$100	\$0	\$140	\$140	\$0	0.00%
Total Planning Expenses	\$2,269	\$4,370	\$3,419	\$2,575	\$2,575	\$0	0.00%
Total Planning	\$110,966	\$4,370	\$3,419	\$187,717	\$221,304	\$33,587	17.89%



Town of Littleton Fiscal Year 2025 Budget

Staffing

Name	Position	FTE	Grade	Step	Salary
Maren Toohill	Asst Dir Lu/Bds/Tpl	1.000	BA15	9	\$106,217
Cooper Mathews	Assistant Planner	1.000	BA10	3	\$66,545
Lucia Rheaume-Pacitti	Regular Non Exempt	0.800	BA07	3	\$45,118
<i>Department Total</i>		<i>2.800</i>			<i>\$217,880</i>



Town of Littleton Fiscal Year 2025 Budget

General Government: Development- Zoning / Appeals

MISSION OF THE OFFICE –

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

DESCRIPTION OF SERVICES

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

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY2022	FY2023	Projected FY2024	Projected FY2025
Comprehensive Permits Filed	Count	0	0	0	1
Comprehensive Permits Approved	Count	0	0	0	1
ZBA Applications Filed	Count	14	5	5	8
Granted Special Permits/Variance	Count	12	4	4	7
Withdrawn or denied applications	Count	2	1	1	1

DEPARTMENTAL SERVICES

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

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

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

BUDGET NARRATIVE

Personal Services – The Land Use Department now staffs the Zoning Board of Appeals. The Land Use Administrative Assistant advises potential applicants, coordinates with the Building Department and Zoning Board of Appeals Chair on the status of applications, and is responsible for scheduling, drafting, and implementing statutory public notice requirements.



Town of Littleton Fiscal Year 2025 Budget

Expenses – The FY25 expense budget is level-funded, with the sole budget line for postage. Any other expenses are revolving fund (legal ads) or covered in Land Use Department appropriations.

It should be noted that the ZBA charges application fees which are deposited into the general fund – projected at \$1,000 for FY25.

176 - Zoning /Appeals	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Zoning /Appeals Wages</u>							
Zba- Salaries Hourly	\$4,454	\$0	\$0	\$0	\$0	\$0	
Wages - Overtime	\$0	\$0	\$0	\$0	\$0	\$0	
Longevity-Non Union	\$0	\$0	\$0	\$0	\$0	\$0	
<i>Total Zoning /Appeals Wages</i>	<i>\$4,454</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	
<u>Zoning /Appeals Expenses</u>							
Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	
Advertising	\$0	\$1,000	\$0	\$0	\$0	\$0	
Office Supplies	\$0	\$100	\$0	\$0	\$0	\$0	
Postage	\$82	\$300	\$391	\$300	\$300	\$0	0.00%
Dues & Subscriptions	\$0	\$0	\$0	\$0	\$0	\$0	
<i>Total Zoning /Appeals Expenses</i>	<i>\$82</i>	<i>\$1,400</i>	<i>\$391</i>	<i>\$300</i>	<i>\$300</i>	<i>\$0</i>	<i>0.00%</i>
<i>Total Zoning /Appeals</i>	<i>\$4,537</i>	<i>\$1,400</i>	<i>\$391</i>	<i>\$300</i>	<i>\$300</i>	<i>\$0</i>	<i>0.00%</i>

Staffing

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



Town of Littleton Fiscal Year 2025 Budget

General Government: Other Budgets

Town Meeting/Reports

Budget Narrative:

FY2025 budget is level funded. Costs include printing and mailing of annual town reports, annual and special town meeting booklets, transcription services, chair rentals, and other small miscellaneous items related to town meetings.

113 - Town Meeting/Reports	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Town Mtg Prof Services	\$5,469	\$12,000	\$23,817	\$12,000	\$12,000	\$0	0.00%
Town Meeting & Report Expenses	\$18,557	\$18,866	\$7,017	\$19,800	\$19,800	\$0	0.00%
<i>Total Expenses</i>	<i>\$24,026</i>	<i>\$30,866</i>	<i>\$30,834</i>	<i>\$31,800</i>	<i>\$31,800</i>	<i>\$0</i>	<i>0.00%</i>
Total Town Meeting/Reports	\$24,026	\$30,866	\$30,834	\$31,800	\$31,800	\$0	0.00%

Town Moderator

Budget Narrative

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

114 - Town Moderator	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Moderator Professional Service	\$0	\$100	\$87	\$100	\$100	\$0	0.00%
<i>Total Expenses</i>	<i>\$0</i>	<i>\$100</i>	<i>\$87</i>	<i>\$100</i>	<i>\$100</i>	<i>\$0</i>	<i>0.00%</i>
Total Town Moderator	\$0	\$100	\$87	\$100	\$100	\$0	0.00%

Select Board

Budget Narrative

Wages – The FY25 budget removes the Select Board stipends which was voted at Town meeting in 2023. It Funds meeting minute taking as well as attendance at conferences and regional partnerships.

Expenses – The FY25 expense budget is increasing to reflect actual spending with travel and attendance of conferences and meetings.

(Continued next page)



Town of Littleton Fiscal Year 2025 Budget

122 - Select Board	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Wages</u>							
Select Board- Hourly Wages	\$13,761	\$14,712	\$14,712	\$14,000	\$0	(\$14,000)	- 100.00%
Total Wages	\$13,761	\$14,712	\$14,712	\$14,000	\$0	(\$14,000)	- 100.00%
<u>Expenses</u>							
Select Board Prof Services	\$900	\$3,000	\$9,543	\$3,000	\$3,000	\$0	0.00%
Meetings & Conferences	\$688	\$1,000	\$2,893	\$1,000	\$3,000	\$2,000	200.00%
Select Board Other Services	\$0	\$4,200	\$1,560	\$200	\$200	\$0	0.00%
Select Board Office Supplies	\$824	\$750	\$1,168	\$750	\$750	\$0	0.00%
Select Board Postage	\$122	\$350	\$58	\$350	\$350	\$0	0.00%
Magic/Mapc Svcs & Assessment	\$6,516	\$12,000	\$6,510	\$5,000	\$5,000	\$0	0.00%
Travel	\$70	\$2,288	\$1,411	\$0	\$2,000	\$2,000	
Select Board Dues & Subscript	\$2,624	\$4,000	\$2,184	\$0	\$1,000	\$1,000	
Other Expense	\$4,852	\$2,500	\$2,643	\$2,500	\$2,500	\$0	0.00%
Select Board Cba Reserve	\$0	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$16,595	\$30,088	\$27,971	\$12,800	\$17,800	\$5,000	39.06%
Total Select Board	\$30,357	\$44,800	\$42,683	\$26,800	\$17,800	(\$9,000)	-33.58%

Finance Committee

Budget Narrative

Personal Services – Budget is level funded for FY25. This budget provides for the same level of personnel as the FY23 budget.

Expenses - The FY25 expense budget is level funded to the FY24 budget. This level of budget appears to be adequate investment in materials or other tasks that preserve the level of service. Budget covers membership in Association of Town Finance Committees.

131 - Finance Committee	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Wages</u>							
Wages - Fincom Clerical	\$0	\$0	\$71	\$800	\$800	\$0	0.00%
Total Wages	\$0	\$0	\$71	\$800	\$800	\$0	0.00%
<u>Expenses</u>							
Dues & Subscriptions	\$180	\$500	\$294	\$500	\$500	\$0	0.00%
Total Expenses	\$180	\$500	\$294	\$500	\$500	\$0	0.00%
Total Finance Committee	\$180	\$500	\$365	\$1,300	\$1,300	\$0	0.00%



Town of Littleton Fiscal Year 2025 Budget

Reserve Fund

Budget Narrative

Finance Committee Reserve Fund is reduced for FY25 which the Finance Committee deems appropriate moving forward.

132 - Reserve Fund	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Reserve Fund	\$0	\$295,000	\$0	\$295,000	\$245,000	(\$50,000)	-16.95%
<i>Total Expenses</i>	<i>\$0</i>	<i>\$295,000</i>	<i>\$0</i>	<i>\$295,000</i>	<i>\$245,000</i>	<i>(\$50,000)</i>	<i>-16.95%</i>
 <i>Total Reserve Fund</i>	 <i>\$0</i>	 <i>\$295,000</i>	 <i>\$0</i>	 <i>\$295,000</i>	 <i>\$245,000</i>	 <i>(\$50,000)</i>	 <i>-16.95%</i>

Audit

Budget Narrative

Audit Expenses are now in the Accounting department as a separate line item. The FY25 budget reflects level funding per our contract.

Town Counsel

Budget Narrative

Expenses - encompasses all general town counsel legal needs as well as the needs of various boards and committees and labor law representation. FY25 budget is level funded based on usage of Town Counsel for various Town initiatives and projects.

151 - Town Counsel	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Legal Fees	\$348,729	\$280,566	\$279,725	\$260,000	\$280,000	\$20,000	7.69%
<i>Total Expenses</i>	<i>\$348,729</i>	<i>\$280,566</i>	<i>\$279,725</i>	<i>\$260,000</i>	<i>\$280,000</i>	<i>\$20,000</i>	<i>7.69%</i>
 <i>Total Town Counsel</i>	 <i>\$348,729</i>	 <i>\$280,566</i>	 <i>\$279,725</i>	 <i>\$260,000</i>	 <i>\$280,000</i>	 <i>\$20,000</i>	 <i>7.69%</i>



Town of Littleton Fiscal Year 2025 Budget

Tax Title

Budget Narrative

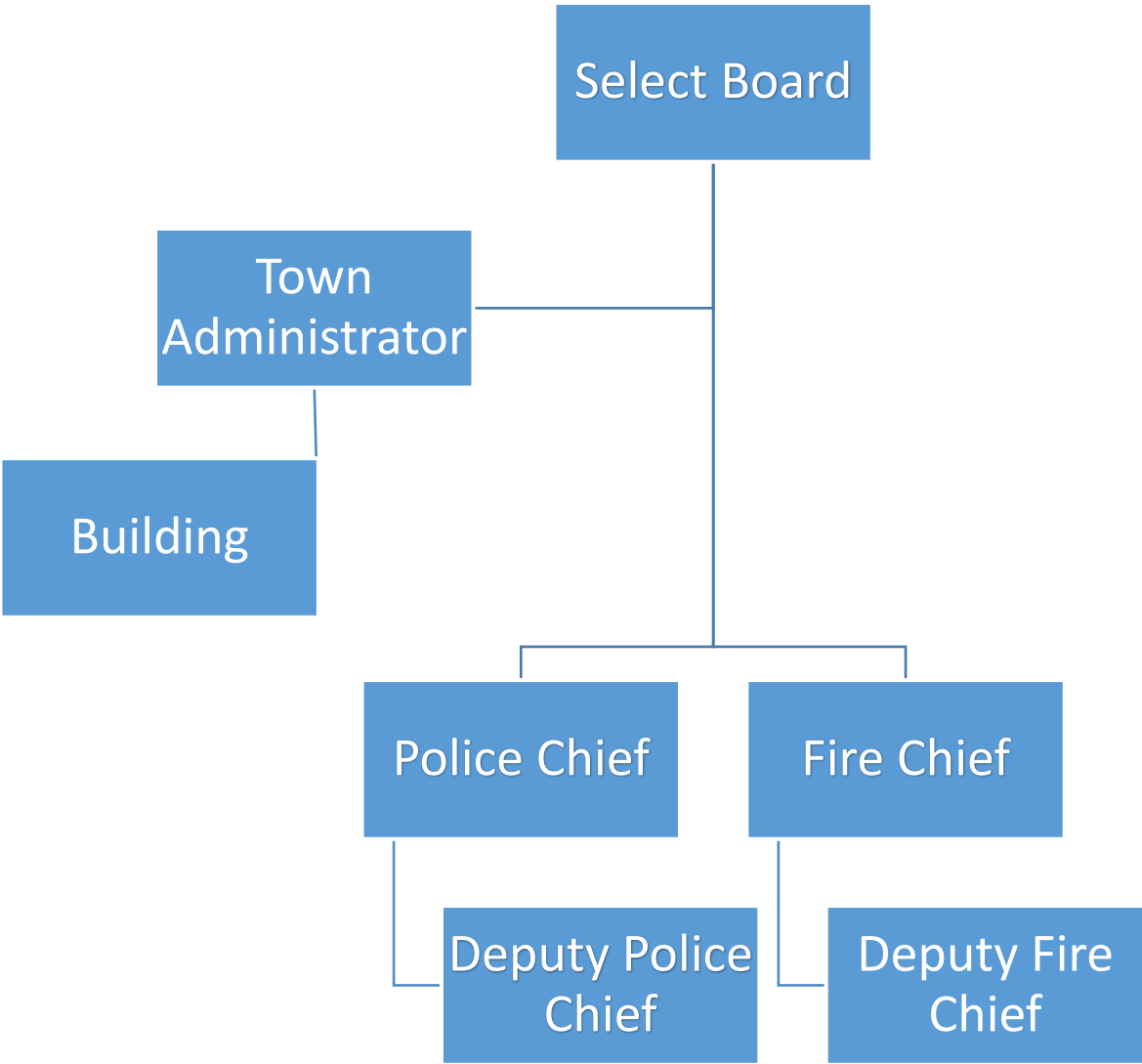
Tax Title costs cover all Town expenses regarding the collection of back taxes. Collection of back taxes is the responsibility of the Town Treasurer. Major expenses covered are attorney fees for foreclosure cases, fees for the Registry of Deeds for both placement of the original liens by the Tax Collector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

158 - Tax Title	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Tax Title Costs	\$1,009	\$7,300	\$3,158	\$16,000	\$16,000	\$0	0.00%
Total Expenses	\$1,009	\$7,300	\$3,158	\$16,000	\$16,000	\$0	0.00%
 Total Tax Title	 \$1,009	 \$7,300	 \$3,158	 \$16,000	 \$16,000	 \$0	 0.00%



Public Safety

Public Safety Organizational Chart



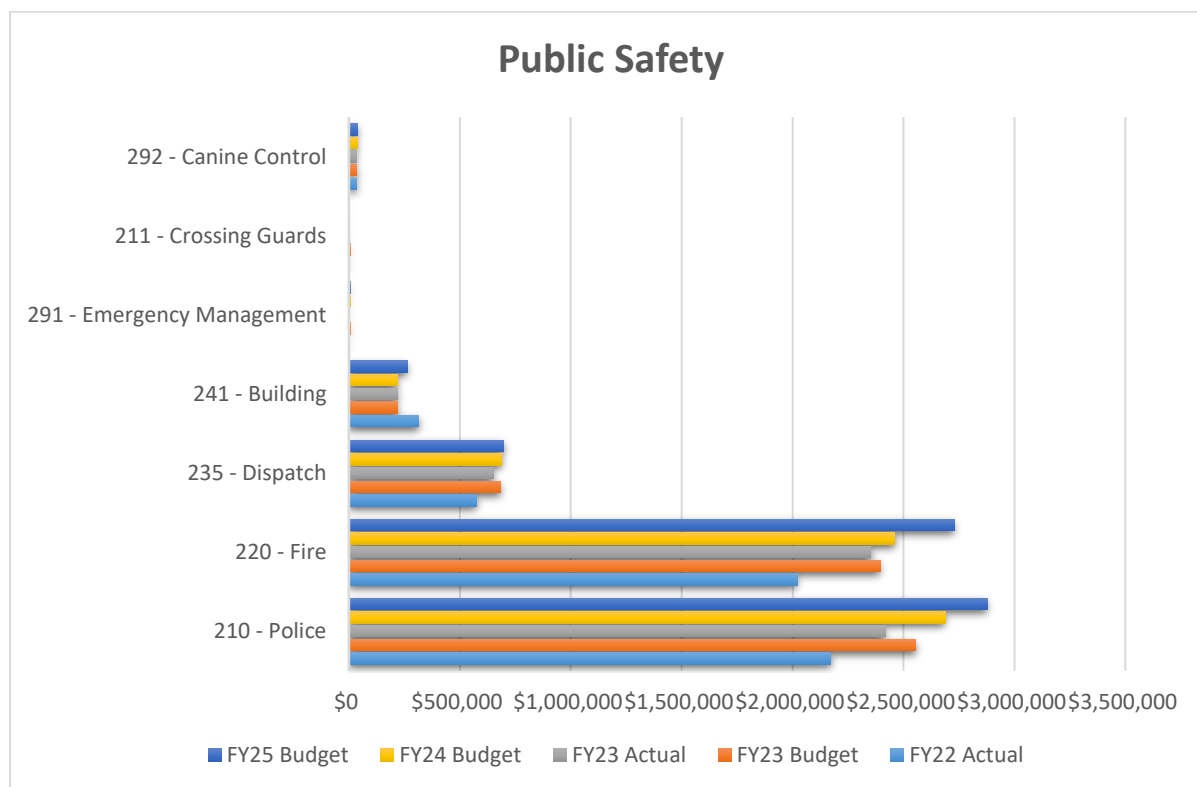


Town of Littleton Fiscal Year 2025 Budget

Public Safety – Budget Summary

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

Public Safety Summary	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
Total Budgets							
210 - Police	\$2,171,451	\$2,555,445	\$2,417,232	\$2,688,564	\$2,876,592	\$188,028	6.99%
220 - Fire	\$2,020,592	\$2,394,954	\$2,352,733	\$2,459,416	\$2,728,007	\$268,591	10.92%
235 - Dispatch	\$577,015	\$683,465	\$650,793	\$690,125	\$697,771	\$7,646	1.11%
241 - Building	\$314,528	\$220,037	\$220,037	\$217,844	\$263,166	\$45,322	20.80%
291 - Emergency Management	\$3,361	\$6,575	\$3,167	\$5,075	\$5,075	\$0	0.00%
211 - Crossing Guards	\$4,590	\$5,000	\$988	\$0	\$0	\$0	
292 - Canine Control	\$34,408	\$36,000	\$33,481	\$36,500	\$38,325	\$1,825	5.00%
Total Public Safety	\$5,125,945	\$5,901,476	\$5,678,431	\$6,097,524	\$6,608,936	\$511,412	8.39%



Public Safety Breakout	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
Total Wages	\$4,755,143	\$5,377,014	\$5,213,575	\$5,532,888	\$5,990,324	\$457,436	8.27%
Total Expenses	\$370,802	\$524,462	\$464,856	\$564,636	\$618,612	\$53,976	9.56%
Total Public Safety	\$5,125,945	\$5,901,476	\$5,678,431	\$6,097,524	\$6,608,936	\$511,412	8.39%



Town of Littleton Fiscal Year 2025 Budget

Public Safety: Police

MISSION OF THE OFFICE

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

DESCRIPTION OF SERVICES

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

DEPARTMENTAL SERVICES

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

1. Patrol / Emergency response – The number one mission of the department is for preventive patrol and emergency response to community of Littleton. This is the core function of the department and provides immediate and effective response to the needs of our community. The community is underway with a large sewer project and the re-zoning of King St., the expected redevelopment of 550 King St., has brought more traffic and increase in population and activity. We have currently added five civilian traffic regulators to assist with the large scale construction project.

Along with patrol response the Communications Center is an integral part of the Town's Public Safety mission. The Communications Center is the first line where emergency services in the community are delivered. With a growing population, a thriving business district and the added workload of Emergency Medical dispatch, the need for more coverage on the Communications desk is evident. The growing paramedic calls shows the need for the coverage in the dispatch center. This budget keeps us in line with keeping two communication officers in the dispatch call center from 7 am – 11 pm with a single communication officer from 11 pm - 7 am. However in the future we will need to plan on 2 person coverage 24/7.

2. Criminal Investigation - This section of the department goes hand in hand with patrol functions as the responsibility for any follow up beyond the patrol section lies with the Detectives. This unit is to be accommodated for the amount of drugs and weapons for which they have taken off of the streets. Without this unit we would be unable to do extensive follow up for the myriad of felonies and other technical and time consuming cases that come not only out of Patrol but also directly to and from the Investigative Unit.



Town of Littleton Fiscal Year 2025 Budget

3. School Resource Services - The SRO position within the schools is an extremely important part of our community based policing mission. By having a Detective assigned to the schools we are able to make a difference in the lives of the young men and women within our community. Detective Wodzinski is not only is a "Resource" for the schools but serves as a role model and mentor for the many children that she has contact with. This position has enabled the department to enhance its relationship with the youth of our community and built a bridge to work collaboratively with the faculty and staff of the Littleton Public Schools. We are hoping in the future to add a second School Resource Officer. Currently, Officer Jones is the back up SRO and planning for the future we will have a second SRO, as the calls and demand continue to increase.

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

5. Community Policing Services – Community policing Coffee with a COP, Drug Take Back, RAD programs and many other small but important programs that not only benefit the community and make it a better place to live and work.

MAJOR ACCOMPLISHMENTS

The Littleton Police Department is comprised of 22 full time officers and 8 full time communication officers. As we are aware of the stress that policing and the damages that it can have on our employees we have implemented a mental and physical health schedule. Officers and Dispatchers are allowed 1 hour of their shift to work out in the renovated gym. This has led to better mental and physical health of our team. As well as we have collaborated with three other communities for a co-clinician partnership, Susan Lemere is in our station/cruiser one day a week and available to us seven days a week.

In the dispatch center we have just completed a much needed upgrade of all radio communications infrastructure bringing Public Safety Communications into the digital world.

DEPARTMENTAL GOALS

The increased overall call volume for the town of Littleton has forced a public safety hazard. The town has increased in residential, retail and commercial property as well as the demand for answering calls. We will be meeting the demands of the community and will be providing a proactive traffic enforcement as well as educating the public on different levels of crime.

BUDGET NARRATIVE

Personnel Services - The FY25 budget has been level funded again this year except for contractual obligations. This will be the fourth year in a row that our expense budget will be level funded. When the national average increase has been over 10%. However, we will continue to provide the proper service for our community. We will ensure that the appropriate time that it takes to properly investigate crimes, solve problems by engaging the community, or providing a quick emergency response in FY 25 level funding.

The Department can now back fill the shifts that will be open due to officers being on vacation or sick leave,



Town of Littleton Fiscal Year 2025 Budget

those that are below three officers on the road and to hold over shifts at times of public safety emergencies, such as arrests, motor vehicle accidents, weather related emergencies and reports. The Control Center Budget includes coverage for all shifts vacated by vacation, comp time, sick and personal days. The Dispatch 911 grant will be applied for again this year and is set to augment salaries. This would include, vacation time, training for unexpected departures from the Control Center or other unexpected budget issues. We currently have 8 full time communications positions and 2 part time communications officers. The FY25 expense budget for police and communications covers various memberships, training classes, new hire uniforms, firearms line item, replacing of aging equipment and shifting Capital expenses to working expenses. This brand new budget build has allowed us to work in the parameters. The department as a whole has taken several steps to attempt to control costs where it can. Some of these examples include the utilization the capital cruiser plan where we replace vehicles with higher miles on them, keeping them from major repairs.

BUDGET HIGHLIGHTS

Increased costs in salaries and overtime due to contractual obligations. The increase from 22 officers to 24 officers. Level funded on all expense items from FY24.



Town of Littleton Fiscal Year 2025 Budget

052 - Police	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Police Wages</u>							
Police Chief - Salary	\$164,347	\$150,446	\$157,886	\$160,463	\$176,262	\$15,799	9.85%
Police Deputy Chief-Salaries	\$117,909	\$112,322	\$122,647	\$117,366	\$139,990	\$22,624	19.28%
Salaries - Full-Time	\$1,262,551	\$1,434,907	\$1,430,713	\$1,459,325	\$1,457,412	(\$1,914)	-0.13%
Police Exec Asst - Wages Hrly	\$60,445	\$63,133	\$62,835	\$65,229	\$66,545	\$1,316	2.02%
Police Lieutenant Salaries	\$0	\$0	\$0	\$0	\$110,217	\$110,217	
Police 111F Non-Reimbursed	\$0	\$0	\$0	\$0	\$0	\$0	
Reserve Officer Wages	\$15,503	\$508	\$6,002	\$10,000	\$20,000	\$10,000	100.00%
Police - Overtime	\$208,037	\$320,917	\$226,875	\$324,000	\$285,000	(\$39,000)	-12.04%
Police- Shift Differential	\$10,115	\$9,600	\$10,928	\$13,180	\$17,144	\$3,964	30.08%
Police - Education Incentive	\$34,500	\$61,000	\$59,000	\$83,000	\$98,000	\$15,000	18.07%
Police - Quinn Bill	\$50,502	\$50,756	\$49,669	\$42,827	\$58,672	\$15,845	37.00%
Police - Salaries Holidays	\$57,744	\$90,276	\$53,509	\$96,516	\$103,692	\$7,176	7.44%
Wages - Officers Super Holiday	\$5,523	\$15,589	\$9,386	\$16,822	\$18,358	\$1,536	9.13%
Police - Longevity- Non Union	\$1,850	\$0	\$1,850	\$0	\$1,850	\$1,850	
Police -Longevity- Union	\$10,500	\$16,600	\$11,500	\$15,850	\$16,800	\$950	5.99%
Uniform Allowance	\$36,104	\$41,050	\$36,050	\$42,800	\$46,750	\$3,950	9.23%
Total Police Wages	\$2,035,629	\$2,367,104	\$2,238,849	\$2,447,378	\$2,616,692	\$169,314	6.92%
<u>Police Expenses</u>							
Vehicle Repair & Maintenance	\$32,965	\$21,000	\$29,687	\$25,200	\$35,200	\$10,000	39.68%
Radio Maintenance	\$10,680	\$26,000	\$12,600	\$26,000	\$32,000	\$6,000	23.08%
Training & Education	\$11,392	\$30,250	\$30,071	\$30,300	\$30,300	\$0	0.00%
Education Reimbursement	\$3,945	\$6,000	\$610	\$6,000	\$6,000	\$0	0.00%
Software Expenses	\$0	\$0	\$0	\$32,000	\$36,000	\$4,000	12.50%
Other Supplies	\$9,089	\$22,877	\$20,097	\$22,877	\$22,000	(\$877)	-3.83%
Firearm Supplies	\$17,149	\$20,000	\$19,305	\$30,409	\$30,000	(\$409)	-1.34%
Uniforms	\$9,573	\$20,000	\$14,545	\$24,000	\$24,000	\$0	0.00%
Subscriptions & Memberships	\$28,173	\$30,075	\$33,237	\$30,000	\$30,000	\$0	0.00%
Memberships	\$0	\$0	\$0	\$0	\$0	\$0	
Other Expenses	\$12,856	\$12,138	\$18,233	\$14,400	\$14,400	\$0	0.00%
Total Police Expenses	\$135,823	\$188,341	\$178,383	\$241,186	\$259,900	\$18,714	7.76%
Total Police	\$2,171,451	\$2,555,445	\$2,417,232	\$2,688,564	\$2,876,592	\$188,028	6.99%



Town of Littleton Fiscal Year 2025 Budget

Staffing

Name	Position	FTE	Grade	Step	Salary
Matthew Pinard	Police Chief	1.000	TC20	13	\$169,410
Jeffrey Patterson	Police Deputy Chief	1.000	TC17	9	\$126,408
Douglas Landry	Police Lieutenant	1.000	BA15	9	\$106,217
Kimberly Murphy	Exec Asst Police	1.000	BA10	4	\$68,195
Marc Scola	Police Sergeant	1.000	PU04	10	\$85,840
Pablo Fernandez	Police Sergeant	1.000	PU04	10	\$85,840
Derrick Camelo	Police Sergeant	1.000	PU04	10	\$85,840
Edmond Bussiere	Police Sergeant	1.000	PU04	8	\$81,724
Kimberly Tocci	Police Sergeant	1.000	PU04	8	\$81,724
Patrick Odonoghue	Police Detective	1.000	PU03	10	\$78,012
Brian Casey	Police Officer	1.000	PU02	10	\$72,559
Megan Wodzinski	Police Detective	1.000	PU03	8	\$74,278
Eric Michel	Police Officer	1.000	PU04	10	\$85,840
Brian Jones	Police Officer	1.000	PU02	9	\$70,783
Ryan Richard	Police Officer	1.000	PU02	8	\$69,059
Jesse Bowen	Police Officer	1.000	PU02	8	\$69,059
Bryan Kiley	Police Officer	1.000	PU02	8	\$69,059
Jared Richard	Police Officer	1.000	PU02	8	\$69,059
James Morine	Police Officer	1.000	PU02	7	\$67,372
Ilyas Abu	Police Officer	1.000	PU02	7	\$67,372
Zachary Merchant	Police Officer	1.000	PU02	5	\$64,127
James Ferreira	Police Officer	1.000	PU02	4	\$62,566
Derek Sorensen	Police Officer	1.000	PU02	4	\$62,566
New Position	New Patrol Officer	1.000	PU02	4	\$62,566
Department Total		24.000			\$1,935,475
John Janakos	Police Off Reserve	0.250	BA10	7	\$0
Frederick Rentschler	Police Off Reserve	0.250	BA10	6	\$0
Danielle Nicolo	Police Off Reserve	0.250	BA10	2	\$0
Warren Obrien	Police Off Reserve	0.250	BA10	2	\$0
Brian Keefe	Police Off Reserve	0.250	BA10	2	\$0
Raymond Oneil	Civilian Traffic Regulator	0.490	BB03	2	\$0
James Landi	Civilian Traffic Regulator	0.490	BB03	2	\$0
David Welch	Civilian Traffic Regulator	0.490	BB03	2	\$0
Patrick Hawthorne	Civilian Traffic Regulator	0.490	BB03	2	\$0
Department Total		28.210			\$20,000



Town of Littleton Fiscal Year 2025 Budget

Public Safety: Fire

MISSION OF THE DEPARTMENT

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

DESCRIPTION OF SERVICES

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

DEPARTMENTAL SERVICES

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

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

PERFORMANCE/WORKLOAD INDICATORS

Budget Narrative

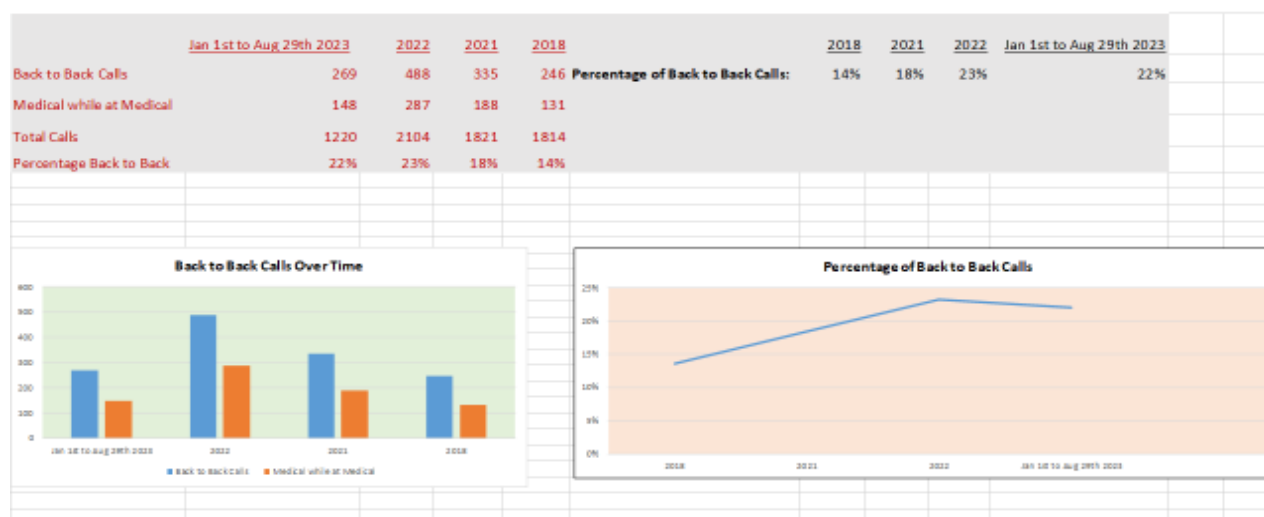
Personnel / Services - The FY24 budget was increased by \$260,014 compared to FY23. A new Firefighter/Paramedic position along with the Fire Prevention Officer position resulted in a 13% increase to salaries. Contractual obligations in FY24 for Steps, COLA and stipends required by the CBA also contributed to the increase. The current CBA expires on June 30th, 2024. Negotiations have yet to begin as of the submittal date for the FY25 budget. The Finance Team is preparing salary budgetary numbers for purposes of submittal. I am requesting an additional 3 full-time Firefighter/Paramedic positions for FY25.



Town of Littleton Fiscal Year 2025 Budget

The department continues to struggle with overtime costs as staffing does not meet current demands. Due to many factors including paid time off (vacation/sick/personal time), Family Medical Leave Act, long-term injury/illness, and vacancies, the FY23 overtime budget was exceeded by 146% with a total cost of \$413,005. FY24 is seeing a similar pattern with approximately 50% of the allocated budget spent in the first third of the fiscal year. I am requesting a 3.25% increase to Overtime for FY25. However, if the additional 3 full time staff are added, I believe I will realize a \$65,000 savings in overtime costs.

The Fire/EMS Callout Wage line saw a significant increase in FY23. In an effort to increase off-duty personnel returning to the station when emergency situations require additional help, the CBA was amended to pay the returning member 3 hours of call back time versus 2 hours. This extra hour was also extended to the On-Call members. The increased compensation has helped get members to return but the call volume and in particular, back to back medical calls have strained the line item. The following slides illustrate the increasing trend of back to back calls, requiring the station to be covered by off-duty personnel.



With the additional full-time position in FY24, we now have one shift of 5 personnel and three shifts of 4 personnel. Five members per shift eliminates the need to fill an open shift with overtime, as four personnel can staff both ambulances. If both ambulances are out of town, one member is still at the station. During the week, the Chief, Deputy Chief and Fire Prevention Officer are staffing the station and this also reduces call backs for station coverage and overtime.

Vehicle Repair and Maintenance exceeded the original budget by 21% with a \$10,000 even with a line item transfer mid fiscal year. The 2013 second ambulance was very costly to repair in FY23 and now FY24. A new ambulance is on the 2023 Fall Town Meeting. Parts and labor continue to be subject to inflationary pressures and the average age of my 3 fire engines is 11 years. I am requesting an additional \$10,000 to this line item.

Expenses – FY25 educational expense had a modest increase with two bargaining members intending to continue their higher education per the CBA in FY25. The building maintenance account was increased by



Town of Littleton Fiscal Year 2025 Budget

\$2,000 to cover annual maintenance contracts for the cascade air filling station for our breathing apparatus and the exhaust source capture system that attaches to the apparatus and evacuates diesel particulates to the outside of the station. Maintenance contracts are cost effective versus calling when a system is out of service.

EMS supplies continue to be subject to price increases. While we are being diligent to find cost effective sources, certain items cannot be sourced from different vendors (narcotics for example). I am requesting an additional 5% for this line item. Uniforms and Protective Clothing have increases for the additional staffing if funded.

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

Major Accomplishments - FY23 continued the trend of changes at the Fire Department. Chief Connor left in January on injury leave and hasn't returned. A new Executive Assistant was hired in August 2022 and left the department in May 2023. Staffing continued to be a challenge, as the demand for paramedics is very competitive, but we are now fully staffed and continue to provide the community with exceptional emergency services.

A new Hybrid Ford Explorer for the Chief's vehicle was delivered in June. A new F-150 for the Deputy Chief's vehicle was delivered in April. With the hiring of a new Deputy Fire Chief expected in late November 2023, the department may finally be reaching a period of consistency. Since July 2021, it has been a roller coaster ride but I remain optimistic that we are on a path of growth.

The cost of services and goods related to the delivery of emergency services continues to be unreliable, is constantly increasing, as well as having inconsistent availability. My active On-Call department is now just a handful of members. New hires continue to live outside the range of reliably, attempting to return when available. Additional staffing is urgently needed to safely and effectively deliver emergency services.

Budget Highlights

- Salaries – unknown impact due to CBA expiring in June 2024.
- Increases in Overtime and Call Backs due to trends.
- Requesting the hiring of 3 additional full-time members to reduce overtime and ensure coverage.
- Equipment repair increased to reflect parts and labor increases, as well as an aging fleet.
- EMS supplies increase of 5% due to inflationary pressures.



Town of Littleton Fiscal Year 2025 Budget

052 - Fire	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Fire Wages</u>							
Fire - Fire Chief Salary	\$52,428	\$140,671	\$159,819	\$144,216	\$165,654	\$21,438	14.87%
Fire - Deputy Fire Chief Wages	\$121,712	\$114,764	\$98,254	\$125,085	\$137,740	\$12,655	10.12%
Fire - Fire Fighters-Emt Wages	\$1,002,637	\$1,242,119	\$1,086,188	\$1,228,028	\$1,427,231	\$199,203	16.22%
Fire - Exec Asst Wages Hrly	\$62,529	\$64,955	\$49,986	\$64,290	\$68,194	\$3,904	6.07%
Fire - Fire/Ems Training	\$14,799	\$108,473	\$19,043	\$38,279	\$38,279	\$0	0.00%
Fire - Fire/Ems Callout Wages	\$45,444	\$45,000	\$96,247	\$45,000	\$55,000	\$10,000	22.22%
Fire - Fire/Ems Per Diem	\$26,027	\$40,000	\$32,582	\$40,000	\$40,000	\$0	0.00%
Fire - Overtime Wages	\$453,396	\$282,449	\$413,005	\$296,158	\$205,783	(\$90,375)	-30.52%
Fire - Cert/License Renewal	\$40,617	\$50,000	\$84,648	\$138,000	\$183,000	\$45,000	32.61%
Fire - Educational Stipend	\$11,000	\$19,500	\$14,000	\$18,500	\$20,500	\$2,000	10.81%
Holiday Pay Straight Time	\$0	\$0	\$55,809	\$45,785	\$76,513	\$30,728	67.11%
Fire- Longevity-Non Union	\$1,400	\$1,500	\$750	\$1,500	\$1,550	\$50	3.33%
Fire- Longevity- Union	\$5,850	\$6,800	\$5,900	\$6,800	\$8,150	\$1,350	19.85%
Total Fire Wages	\$1,837,838	\$2,116,231	\$2,116,231	\$2,191,641	\$2,427,595	\$235,954	10.77%
<u>Fire Expenses</u>							
Vehicle Repair & Maintenance	\$52,452	\$37,200	\$45,123	\$27,200	\$37,200	\$10,000	36.76%
Major Equipment Repair/Maint	\$0	\$0	\$0	\$0	\$0	\$0	
Fire/Ems Safety Prof Services	\$26,235	\$45,513	\$32,076	\$59,268	\$59,268	\$0	0.00%
Training & Education	\$12,793	\$46,053	\$23,376	\$57,858	\$57,858	\$0	0.00%
Office Supplies	\$553	\$925	\$1,357	\$925	\$925	\$0	0.00%
Postage	\$30	\$120	\$95	\$120	\$120	\$0	0.00%
Bldg. Maintenance Supplies	\$4,228	\$9,845	\$7,092	\$8,050	\$11,050	\$3,000	37.27%
Educational Supplies	\$356	\$2,705	\$168	\$2,800	\$2,800	\$0	0.00%
Fire Supplies	\$13,174	\$20,450	\$5,578	\$10,700	\$10,700	\$0	0.00%
Ems Supplies	\$34,276	\$46,023	\$62,218	\$42,650	\$44,785	\$2,135	5.01%
Fire - Uniforms And Other	\$23,113	\$37,413	\$28,743	\$30,338	\$34,340	\$4,002	13.19%
Protective Clothing	\$9,799	\$17,911	\$28,979	\$15,000	\$28,500	\$13,500	90.00%
Travel	\$183	\$6,816	\$453	\$6,816	\$6,816	\$0	0.00%
Subscriptions	\$5,562	\$3,750	\$746	\$6,050	\$6,050	\$0	0.00%
Other Expenses	\$0	\$4,000	\$497	\$0	\$0	\$0	
Total Fire Expenses	\$182,754	\$278,723	\$236,502	\$267,775	\$300,412	\$32,637	12.19%
Total Fire	\$2,020,592	\$2,394,954	\$2,352,733	\$2,459,416	\$2,728,007	\$268,591	10.92%



Town of Littleton Fiscal Year 2025 Budget

Staffing

Name	Position	FTE	Grade	Step	Salary
Steele McCurdy	Fire Chief	1.000			\$155,598
Sean Coffey	Fire Deputy Chief	1.000	TC17	8	\$122,691
Michael Rinn	Exec Asst Fire	1.000	BA10	3	\$66,545
Keith Dunn	Fire Lieutenant	1.000	FU02	10	\$81,868
Terence Gardner	Fire Lieutenant	1.000	FU02	10	\$81,868
Timothy Powers	Fire Lieutenant	1.000	FU02	10	\$81,868
Shawn Carlin	Fire Prevent Officer	1.000	FU02	6	\$74,182
Brian St Gelais	Firefighter/Emt	1.000	FU01	10	\$71,197
Tyson David	Firefighter/Emt	1.000	FU01	10	\$71,197
Michael Deblasio	Firefighter/Emt	1.000	FU01	10	\$71,197
Matthew Maciel	Firefighter/Emt	1.000	FU01	10	\$71,197
Daniel Sawicki	Firefighter/Emt	1.000	FU01	7	\$66,140
Joseph Reger	Firefighter/Emt	1.000	FU01	7	\$66,140
Shawn Foster	Firefighter/Emt	1.000	FU01	7	\$66,140
Matthew Ross	Firefighter/Emt	1.000	FU01	6	\$64,514
Michael Kilgallen	Firefighter/Emt	1.000	FU01	4	\$61,418
Gregory Stump	Firefighter/Emt	1.000	FU01	3	\$59,903
Candace Peltier	Firefighter/Emt	1.000	FU01	2	\$58,455
Ryan Lloyd	Firefighter/Emt	1.000	FU01	2	\$58,455
Vacnat	Firefighter/Emt	1.000	FU01	2	\$58,455
New Position	Firefighter/Emt	1.000	FU01	3	\$59,907
New Position	Firefighter/Emt	1.000	FU01	3	\$59,907
New Position	Firefighter/Emt	1.000	FU01	3	\$59,907
Department Total		23.000			\$1,688,749

Daniel Kane	On Call Ff/Para	1.000	BD11	2
James Cahill	On Call Fire Captain	1.000	BD09	7
Joseph Rock	On Call Fire Captain	1.000	BD09	7
Thomas Kneeland	On Call Fire Lt	1.000	BD08	7
Sean Parlon	On Call Ff/Emt	1.000	BD07	3
Brandon Fowle	On Call Firefighter	1.000	BD03	7
Brian Chabot	On Call Ff/Emt	1.000	BD07	5
Teresa Rock	On Call Ff/Emt Adv	1.000	BD07	7
Bradford Williams	On Call Ff/Para	1.050	BD11	2
Stevie Leblanc	On Call Ff/Para	1.000	BD11	2
Kevin Larsen	On Call Emt-Probtn	0.250	BD01	2
Mackenzie Rock	On Call Emt	1.000	BD03	5
Calvin Rambacher	On Call Emt-Probtn	1.000	BD01	2
Zachary Clancy	On Call Ff/Para	1.000	BD11	2
Charles Lowe	On Call Ff/Emt	1.000	BD04	5



Town of Littleton Fiscal Year 2025 Budget

Public Safety: Dispatch

MISSION OF THE OFFICE

The mission of the Littleton Police Department is to work with all residents of the community to create a positive partnership emphasizing equality, fairness, integrity and professionalism. Our objective is to provide the most responsive and highest quality communication services possible by working in a collaborative proactive manner with the community, all first responders as well as LELWD, Highway Department, and School Department in a manner consistent with established Federal, State, and local laws.

The overall salary/wages increased by 4% above FY24. This is primarily due to contractual obligations. However it should be noted that the Communications union is currently negotiating a new contract. The Communications expense line item in FY24 was \$1500 and we are only increasing by \$500 for FY25. There is 1 Full Time Communications Supervisor and 7 Full-Time Communications Officers needed to keep Dispatch operational 24 hours per day, 7 days per week.

The communications center recently upgraded all radio infrastructure and we are now a digital voice transmission.

Expenses were level funded this year and we have increased our part time budget to decrease our overtime wages line. The overall increase in the total wages and expenses is \$7646.00 above FY24 at this time.

551 - Dispatch	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Dispatch Wages</u>							
Dispatch - Wages	\$428,016	\$461,556	\$470,311	\$479,278	\$471,764	(\$7,514)	-1.57%
Wages Dispatch P/T	\$35,690	\$15,000	\$23,384	\$18,000	\$20,000	\$2,000	11.11%
Dispatch - Overtime	\$65,481	\$140,084	\$110,458	\$122,268	\$132,000	\$9,732	7.96%
Dispatch - Shift Differential	\$10,196	\$11,475	\$9,030	\$10,806	\$11,700	\$894	8.27%
Wages Dispatch Emd Stipend	\$0	\$4,000	\$0	\$8,750	\$9,000	\$250	2.86%
Dispatch - Lump Sum Holiday	\$22,732	\$26,607	\$18,605	\$27,555	\$29,000	\$1,445	5.24%
Wages - Dispatch Super Holiday	\$5,974	\$10,643	\$8,855	\$11,018	\$11,357	\$339	3.08%
Dispatch- Longevity-Non Union	\$0	\$0	\$0	\$0	\$0	\$0	
Dispatch - Longevity- Union	\$2,550	\$5,800	\$3,350	\$5,000	\$5,000	\$0	0.00%
Total Dispatch Wages	\$570,640	\$675,165	\$643,993	\$682,675	\$689,821	\$7,146	1.05%
<u>Dispatch Expenses</u>							
Dispatch Uniform Allowance	\$6,375	\$6,800	\$6,800	\$5,950	\$5,950	\$0	0.00%
Uniforms	\$0	\$1,500	\$0	\$1,500	\$2,000	\$500	33.33%
Other Expense	\$0	\$0	\$0	\$0	\$0	\$0	
Total Dispatch Expenses	\$6,375	\$8,300	\$6,800	\$7,450	\$7,950	\$500	6.71%
Total Dispatch	\$577,015	\$683,465	\$650,793	\$690,125	\$697,771	\$7,646	1.11%



Town of Littleton Fiscal Year 2025 Budget

Staffing

Name	Position	FTE	Grade	Step	Salary
William Harrold	Com Officer	1.000	DU02	10	\$63,373
Joseph Carroll	Com Officer	1.000	DU02	9	\$61,845
Kyla Racette	Comm Supervisor	1.000	DU03	9	\$66,173
Brian Buck	Com Officer	1.000	DU02	8	\$60,339
Adam Zaferacopoulos	Com Officer	1.000	DU02	5	\$56,032
Samantha Murnane	Com Officer	1.000	DU02	5	\$56,032
Noah Graham	Com Officer	1.000	DU02	5	\$56,032
Kaitlyn Wilson	Com Officer	1.000	DU02	3	\$53,338
Jocelyn Diperri	Com Officer-Pt	0.500	BA07	9	\$0
Ian Pereira	Com Officer-Pt	0.250	BA07	2	\$0
Department Total		8.500			\$473,164



Town of Littleton Fiscal Year 2025 Budget

Public Safety: Building

MISSION OF THE OFFICE –

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

DESCRIPTION OF SERVICES

The Building Division staffed by a Building Commissioner and a Local Inspector, Inspector of Wires with alternate inspector, Gas and Plumbing Inspector with alternate inspector, which enforces State building, electrical, plumbing, gas and mechanical codes, permits and regulates open trenches, sheet metal permits and installations, ensures compliance with State Workers Compensation Insurance, Home Improvement Contractor Registration, solid waste disposal law, Mass Highway permits when applicable, and 527 CMR Architectural Access Board Regulations; enforcement of all 40A and 40B permits, variances and decisions; Field agent for the Subdivision Control Law; determines FEMA compliance, ensures railroad right of way compliance, various EPA regulations; coordinates and enforces all town regulatory boards and departments pre- and post- building permit; regulates local zoning by-laws, building demolition of historically significant buildings, enforcement of building numbering, lighting, regulates building permits of delinquent taxpayers, soil removal, and swimming pools. Staff receives and processes complaints, reviews construction documents for code compliance, schedules inspections, issues permits, inspects construction sites, conducts periodic safety inspections of restaurants, schools, religious institutions, all other places of assembly, boarding houses, fire escapes, any facility licensed by the Alcohol Beverage Control Commission (ABCC), Temporary Overnight Shelters, and levy fines or prosecutes when necessary to obtain code compliance. This office processes more than 1,400 permits a year.

Fiscal 2023 permit count: In fiscal 2023, 1,392 permits were issued. \$589,596.00 of revenue was collected.

Fiscal 2023 – 3,360 review transaction were done in viewpoint.

Permits Issued- 503 building permits, 480 Electrical permits, 208 plumbing, 155 Gas permits and 46 Mechanical permits

DEPARTMENTAL SERVICES

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



Town of Littleton Fiscal Year 2025 Budget

MAJOR ACCOMPLISHMENTS

Completed the implementation of the Land Use and Buildings Department and the relocation of the office to the lower level of Town Hall. Room B-100. Maintained Land use services while being short staffed and took on additional responsibilities of building maintenance of the Facilities Manager. The completion and implementation of online Annual Inspections in OpenGov, our permitting software, which include the application process, online payments, online scheduling with the Building Inspector and Fire Prevention Officer. Designed the online Annual Inspection Certificate for establishments to print and created a renewal process to remind establishments of their upcoming renewal date 30 days before.

DEPARTMENTAL GOALS

Coverage of an ever increasing workload is paramount. As always the fee structure results in no negative impact to the general fund and more than compensates for building division staff and operation, and can be calculated as showing a significant net income over the aggregate years.

Implementation of new software

- Continued software implemented to allow more efficient workflow of the building department permit process, offering more fluid report generation and technical data to other departments while offering on-line application and payment to the public. Continue to develop customized forms for tracking ongoing projects and annual renewal campaign.

- Annual Inspections

The increase in commercial construction and multifamily construction will add to the already existing list of annual inspections. These are prescribed by the Building Code Table 110 and require coordination with the Fire Department.

- Track complaints and violations Building and Zoning



Town of Littleton Fiscal Year 2025 Budget

152 - Building Inspection	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Building Inspection Wages</u>							
Bldg Insp-Bldg Comm Salary	\$102,082	\$0	\$0	\$0	\$99,848	\$99,848	
Bldg Insp-Asst Zoning Ofc Wage	\$65,163	\$73,426	\$71,316	\$76,672	\$0	(\$76,672)	-100.00%
Bldg Insp-Admin Staff Wages	\$137,801	\$139,338	\$140,798	\$133,072	\$154,868	\$21,796	16.38%
Longevity-Non Union	\$1,400	\$750	\$1,400	\$1,450	\$1,500	\$50	3.45%
Total Building Inspection Wages	\$306,446	\$213,514	\$213,514	\$211,194	\$256,216	\$45,022	21.32%
<u>Building Inspection Expenses</u>							
Vehicle Repair & Maintenance	\$2,694	\$1,500	\$1,564	\$1,750	\$2,000	\$250	14.29%
Professional Services	\$1,480	\$0	\$0	\$0	\$0	\$0	
Seminars/Training	\$971	\$1,750	\$1,549	\$1,000	\$1,000	\$0	0.00%
Telephone/Wireless/Data	\$717	\$1,080	\$730	\$1,000	\$1,000	\$0	0.00%
Office Supplies	\$433	\$800	\$492	\$700	\$750	\$50	7.14%
Postage	\$148	\$200	\$95	\$200	\$200	\$0	0.00%
Books & Materials	\$220	\$1,000	\$892	\$800	\$800	\$0	0.00%
Building Inspec Other Exp	\$0	\$0	\$0	\$0	\$0	\$0	
Mileage	\$1,158	\$193	\$1,151	\$1,200	\$1,200	\$0	0.00%
Dues & Subscriptions	\$260	\$0	\$50	\$0	\$0	\$0	
Total Building Inspection Expenses	\$8,082	\$6,523	\$6,523	\$6,650	\$6,950	\$300	4.51%
Total Building Inspection	\$314,528	\$220,037	\$220,037	\$217,844	\$263,166	\$45,322	20.80%

Staffing

Name	Position	FTE	Grade	Step	Salary
William Morehouse	Inspector Of Wires	1.000	BA12	10	\$88,908
Edward Sullivan	Plumbing Gas Insp	0.500	BA12	10	\$44,454
Joseph Cormier	Alt Plumbing And Gas	0.200	BA12	9	\$17,348
Michael Kenney	Local Bldg Inspector	1.000	BA16	3	\$99,849
Vacant	Alternate Inspector	0.100	BA12	3	\$7,298
Vacant	Alternate Inspector	0.100	BA12	3	\$7,298
Stipend	New Stipend for Wire inspector				\$7,500
Department Total		2.900			\$272,654



Town of Littleton Fiscal Year 2025 Budget

Public Safety: Other Budgets

Emergency Management

Budget Narrative

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

291 - Civil Preparedness Agency	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Civil Preparedness Wages Ot	\$0	\$0	\$0	\$0	\$0	\$0	
Emerg Management Other Expense	\$3,361	\$6,575	\$3,167	\$5,075	\$5,075	\$0	0.00%
Total Expenses	\$3,361	\$6,575	\$3,167	\$5,075	\$5,075	\$0	0.00%
Total Civil Preparedness Agency	\$3,361	\$6,575	\$3,167	\$5,075	\$5,075	\$0	0.00%

Crossing Guards

Budget Narrative

211 - Crossing Guards	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Wages</u>							
Crossing Guard Wages	\$4,590	\$5,000	\$988	\$0	\$0	\$0	
Total Wages	\$4,590	\$5,000	\$988	\$0	\$0	\$0	
Total Crossing Guards	\$4,590	\$5,000	\$988	\$0	\$0	\$0	

Canine Control

Budget Narrative

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

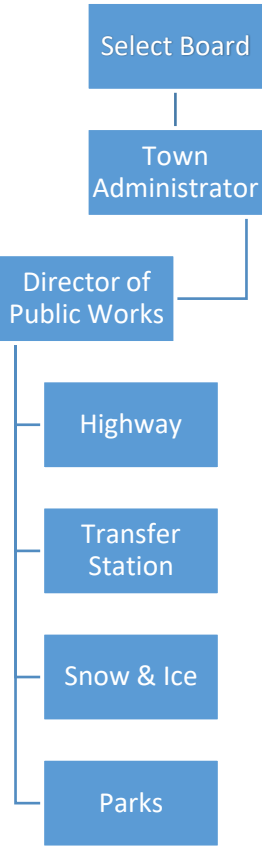
292 - Canine Control	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Animal Control Expenses	\$34,408	\$36,000	\$33,481	\$36,500	\$38,325	\$1,825	5.00%
Total Expenses	\$34,408	\$36,000	\$33,481	\$36,500	\$38,325	\$1,825	5.00%
Total Canine Control	\$34,408	\$36,000	\$33,481	\$36,500	\$38,325	\$1,825	5.00%



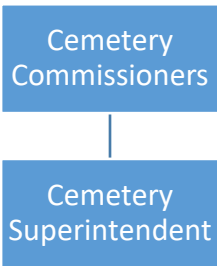
Town of Littleton Fiscal Year 2025 Budget

Public Works

Public Works Organizational Chart



Cemetery Organizational Chart





Town of Littleton Fiscal Year 2025 Budget

Public Works – Budget Summary

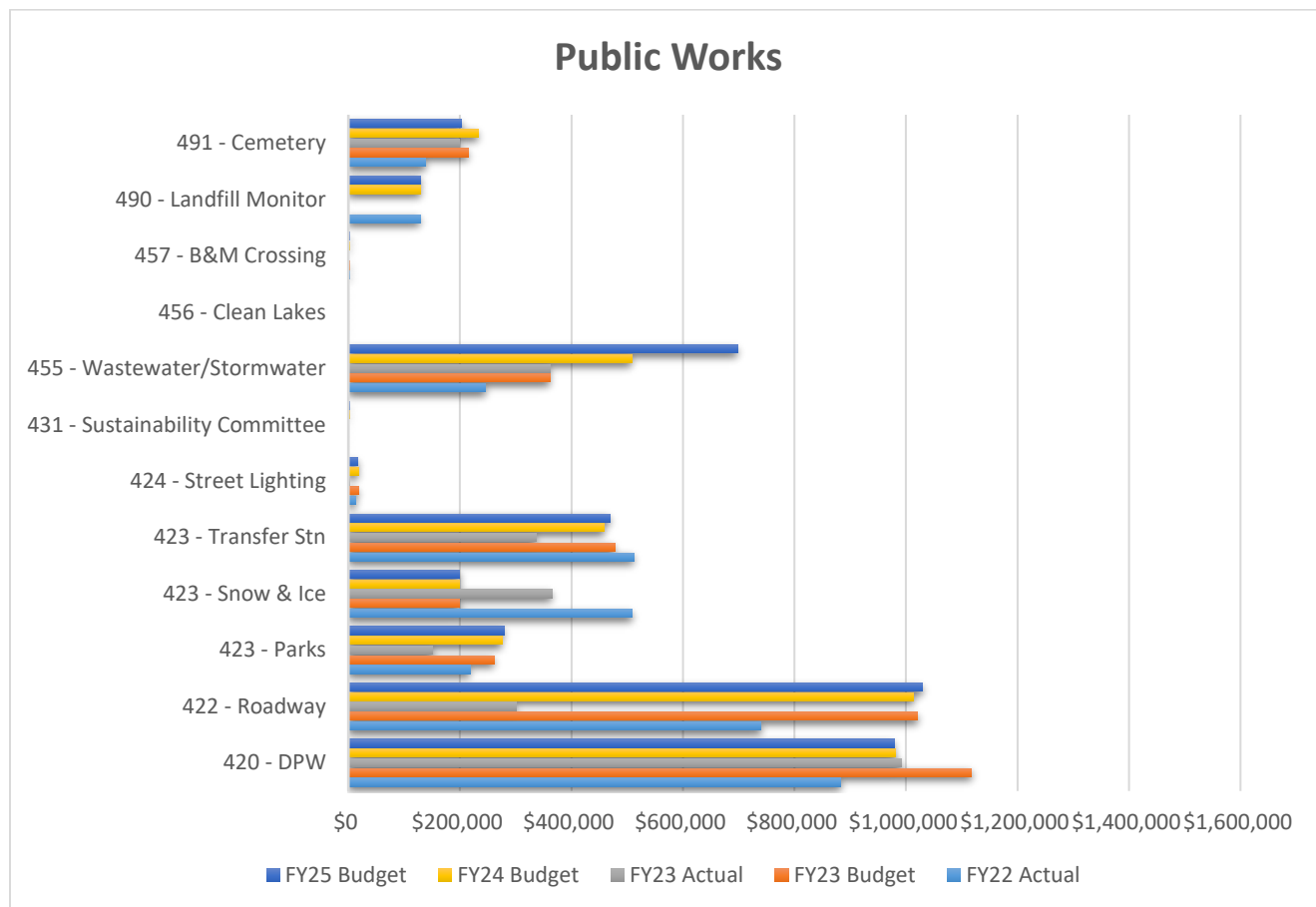
Under the Uniform Massachusetts Accounting System (UMAS), the Public Works category consists of budgets of DPW, Transfer Station, Snow & Ice, Roadway Repairs and Cemetery as well as other smaller line items.

Public Works Summary	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
Total Budgets							
420 - DPW	\$883,012.81	\$1,118,048.14	\$991,986.75	\$981,401.00	\$978,840.37	(\$2,560.63)	-0.26%
422 - Roadway	\$740,105.73	\$1,021,205.48	\$300,639.86	\$1,014,000.00	\$1,029,500.00	\$15,500.00	1.53%
423 - Parks	\$218,770.14	\$261,220.96	\$151,592.75	\$275,727.00	\$278,837.84	\$3,110.84	1.13%
423 - Snow & Ice	\$508,810.47	\$200,000.00	\$365,518.85	\$200,000.00	\$200,000.00	\$0.00	0.00%
423 - Transfer Stn	\$512,010.58	\$477,555.71	\$336,263.29	\$458,568.00	\$469,124.98	\$10,556.98	2.30%
424 - Street Lighting	\$13,637.61	\$18,200.00	\$2,129.00	\$18,200.00	\$17,000.00	(\$1,200.00)	-6.59%
431 - Sustainability Committee	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
455 - Wastewater/Stormwater	\$246,550.00	\$361,861.00	\$361,861.00	\$507,901.00	\$698,249.00	\$190,348.00	37.48%
456 - Clean Lakes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
457 - B&M Crossing	\$2,805.62	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00
490 - Landfill Monitor	\$128,744.57	\$0.00	\$0.00	\$130,000.00	\$130,000.00	\$0.00	0.00%
491 - Cemetery	\$138,365.88	\$214,986.09	\$198,487.04	\$233,340.00	\$202,890.48	(\$30,449.52)	-13.05%
Total Public Works	\$3,392,813.41	\$3,676,077.38	\$2,708,478.54	\$3,824,137.00	\$4,009,442.67	\$185,305.67	4.85%

Public Works Breakout	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
Total Wages	\$1,329,859.48	\$1,468,833.00	\$1,344,477.64	\$1,498,071.00	\$1,459,743.67	(\$38,327)	-2.56%
Total Expenses	\$2,062,953.93	\$2,207,244.38	\$1,364,000.90	\$2,326,066.00	\$2,549,699.00	\$223,633	9.61%
Total Public Works	\$3,392,813.41	\$3,676,077.38	\$2,708,478.54	\$3,824,137.00	\$4,009,442.67	\$185,306	4.85%



Town of Littleton Fiscal Year 2025 Budget



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

MISSION OF THE OFFICE

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

DESCRIPTION OF SERVICES

The Highway Division is responsible for maintenance, construction, and snow and ice removal of Town streets, curbing, walkways, stormwater systems, guardrails and signs. Priority snow removal is given to all school parking lots and driveways. Additional duties include roadside and sidewalk mowing, brush clearance, seasonal support to other Town departments, parades, elections and facility maintenance. The department maintains approximately 68 miles of roads and 13 miles of sidewalks. This division annually evaluates street and sidewalk conditions as part of the pavement management plan. Street Sweeping, catch basin cleaning and reporting are completed by Highway to maintain compliance with the Town's NPDES Phase 2 permit. The parks division maintains all sports fields and commons. We work with consultants on larger scale traffic projects, NPDES compliance and the Landfill monitoring program per MassDEP.



Town of Littleton Fiscal Year 2025 Budget

DEPARTMENTAL SERVICES

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

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

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

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

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

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

MAJOR ACCOMPLISHMENTS

- Completed Pavement Preservation on various roads in town
- Added berm in various locations
- Completed the reconstruction of Tahattawan Road and Harwood Avenue
- Upgrades at the Transfer Station bottle return drop off and repaired pavement settlement
- Hauling our own solid waste and recycling with the roll off truck.
- Worked to help maintain the grounds at the Nagog Hill Orchard, Indian Hill Music and various other Town owned properties.
- Worked with various consultants on larger scale roadway and intersection construction projects including Foster Street Phase 1, Beaver Brook and Great Road intersection and Russell Street.
- Worked with consultants and staff to ensure compliance with the NPDES Phase 2 Stormwater program.
- Worked with consultants for Landfill monitoring to ensure compliance with MassDEP regulations.

DEPARTMENTAL GOALS

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

BUDGET NARRATIVE

The FY25 budget for The Department is level funded, with only slight increases for waste disposal based on contractual obligation and slight increases for vehicle maintenance based on increasing costs for parts. The



Town of Littleton Fiscal Year 2025 Budget

FY24 budget included an increase of two additional staff members over FY23 staffing levels, one in highway and one in parks. The FY25 budget does not, even though additional staffing is desperately needed. The Highway Department collective bargaining agreement is due to expire on June 30, 2024.

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

BUDGET HIGHLIGHTS

- Salaries were input in the budget by the finance team
- Included cost increases for vehicle maintenance, line painting and others based on increasing costs and actual expenses
- 5% increase to the solid waste disposal based on contractual obligation. The contract expires September 30 2024.
- Snow and ice level funded, but will exceed the budgeted amount
- Continued level of funding for roadway repairs
- Additional funding for technology from a shift from the IT budget.
- Staffing levels are the same as FY24, but staffing increases in Highway and Parks are needed

420 - DPW	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>DPW Wages</u>							
Dpw- Director Salaries	\$112,697.46	\$119,912.00	\$116,853.28	\$123,228.00	\$130,103.28	\$6,875.28	5.58%
Dpw-Operations Mgr Salary	\$94,816.08	\$99,975.00	\$99,968.32	\$106,446.00	\$112,376.16	\$5,930.16	5.57%
Dpw-Hwy Union Wages	\$491,182.98	\$514,737.00	\$495,825.70	\$510,461.00	\$485,418.24	(\$25,042.76)	-4.91%
Dpw - Business Admin Wages	\$57,482.60	\$60,457.00	\$56,184.70	\$62,431.00	\$65,242.69	\$2,811.69	4.50%
Dpw-Part-Time Temp/Seas Wages	\$5,766.54	\$35,836.00	\$7,693.07	\$18,336.00	\$18,500.00	\$164.00	0.89%
Dpw-Standby Wages	\$15,847.02	\$17,856.00	\$13,196.16	\$31,149.00	\$32,500.00	\$1,351.00	4.34%
Dpw-Overtime Wages	\$3,330.45	\$10,000.00	\$9,829.65	\$10,000.00	\$12,000.00	\$2,000.00	20.00%
Longevity-Non Union	\$700.00	\$1,450.00	\$700.00	\$700.00	\$1,400.00	\$700.00	100.00%
Dpw-Longevity	\$3,600.00	\$5,250.00	\$3,450.00	\$4,250.00	\$2,450.00	(\$1,800.00)	-42.35%
Dpw Uniform Allowance	\$9,600.00	\$9,600.00	\$9,300.00	\$10,800.00	\$9,600.00	(\$1,200.00)	-11.11%
Total DPW Wages	\$795,023.13	\$875,073.00	\$813,000.88	\$877,801.00	\$869,590.37	(\$8,210.63)	-0.94%
<u>DPW Expenses</u>							
Dpw Landfill Post Closure	\$0.00	\$130,000.00	\$94,742.25	\$0.00	\$0.00	\$0.00	0.0%
Field Maint Exp	\$8,117.22	\$10,000.00	\$8,485.66	\$0.00	\$0.00	\$0.00	0.0%
Professional Services	\$20,000.00	\$20,000.00	\$8,585.13	\$20,000.00	\$20,000.00	\$0.00	0.00%
Training	\$1,594.95	\$0.00	\$435.60	\$0.00	\$0.00	\$0.00	0.0%



Town of Littleton Fiscal Year 2025 Budget

420 - DPW	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
Education/Prof. Develop	\$2,099.62	\$4,500.00	\$1,490.48	\$5,000.00	\$5,000.00	\$0.00	0.00%
Advertising	\$486.00	\$1,500.00	\$1,015.84	\$1,500.00	\$2,500.00	\$1,000.00	66.67%
Office Supplies	\$314.77	\$5,639.42	\$6,003.53	\$5,600.00	\$5,000.00	(\$600.00)	-10.71%
Postage	\$34.45	\$1,100.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Tools Equipment & Supplies	\$7,963.83	\$11,177.75	\$11,906.05	\$11,000.00	\$11,000.00	\$0.00	0.00%
Vehicle Rep & Maint Supplies	\$41,101.29	\$50,667.58	\$43,045.12	\$48,500.00	\$51,000.00	\$2,500.00	5.15%
Technology Supplies	\$2,500.00	\$5,000.00	\$1,137.43	\$7,500.00	\$10,000.00	\$2,500.00	33.33%
Other Supplies	\$2,367.38	\$230.39	\$259.66	\$0.00	\$0.00	\$0.00	0.0%
Uniforms/Protective Wear	\$800.00	\$0.00	\$0.00	\$1,000.00	\$1,250.00	\$250.00	25.00%
License Renewal	\$610.17	\$3,160.00	\$1,879.12	\$2,500.00	\$2,500.00	\$0.00	0.00%
<i>Total DPW Expenses</i>	<i>\$87,989.68</i>	<i>\$242,975.14</i>	<i>\$178,985.87</i>	<i>\$103,600.00</i>	<i>\$109,250.00</i>	<i>\$5,650.00</i>	<i>5.45%</i>
Total DPW	\$883,012.81	\$1,118,048.14	\$991,986.75	\$981,401.00	\$978,840.37	(\$2,560.63)	-0.26%

Staffing

Name	Position	FTE	Grade	Step	Salary
Stephen Jahnle	Dir Public Works	1.000	BA18	8	\$130,104
Steven Whitten	Highway Supt	1.000	BA16	7	\$112,377
Nichole Devlaminck	Bus Adm Public Works	1.000	BA11	3	\$70,533
Department Total		3.000			\$313,014

Staffing

Name	Position	FTE	Grade	Step	Salary
Michael Racca	Equip Op I /Laborer	1.000	HU02	2	\$48,818
Anthony Arnott	Equip Op/Laborer Iii	1.000	HU04	4	\$58,715
Jarrett Ober	Equip Op/Laborer Iii	1.000	HU04	3	\$57,274
Bruce Mckelvie	General Foreman	1.000	HU06	3	\$65,898
Bryan Fox	Highway Mechanic	1.000	HU05	5	\$64,394
Derek Kelson	Highway Wrk Foreman	1.000	HU05	10	\$72,830
Donald Pederson	Equip Op/Laborer Ii	1.000	HU03	3	\$53,015
Vacant	Equip Operator II	1.000	HU04	3	\$52,409
Department Total		8.000			\$473,353



Town of Littleton Fiscal Year 2025 Budget

429 - Parks	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Parks Wages</u>							
Parks - Staff Wages	\$151,372.99	\$164,974.00	\$87,096.39	\$163,791.00	\$167,937.84	\$4,146.84	2.53%
School Parks Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Parks - Temp/Seasonal Wages	\$0.00	\$10,836.00	\$5,768.06	\$18,336.00	\$18,500.00	\$164.00	0.89%
Parks - Standby Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Parks-Overtime	\$78.06	\$500.00	\$353.88	\$1,000.00	\$1,000.00	\$0.00	0.00%
Longevity-Non Union	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Parks - Longevity	\$1,700.00	\$800.00	\$800.00	\$800.00	\$800.00	\$0.00	0.00%
Total Parks Wages	\$153,151.05	\$177,110.00	\$94,018.33	\$183,927.00	\$188,237.84	\$4,310.84	2.34%
<u>Parks Expenses</u>							
Parks - Uniform Allowance	\$3,600.00	\$3,600.00	\$1,800.00	\$4,800.00	\$3,600.00	(\$1,200.00)	-25.00%
Park Maintenance Services	\$15,556.50	\$20,000.00	\$11,817.90	\$30,000.00	\$30,000.00	\$0.00	0.00%
School Park Maintenance	\$14,571.77	\$20,000.00	\$9,466.27	\$20,000.00	\$20,000.00	\$0.00	0.00%
Park Maint Supplies	\$31,890.82	\$40,510.96	\$34,490.25	\$37,000.00	\$37,000.00	\$0.00	0.00%
Total Parks Expenses	\$65,619.09	\$84,110.96	\$57,574.42	\$91,800.00	\$90,600.00	(\$1,200.00)	-1.31%
Total Parks	\$218,770.14	\$261,220.96	\$151,592.75	\$275,727.00	\$278,837.84	\$3,110.84	1.13%

Staffing

Name	Position	FTE	Grade	Step	Salary
Benjamin Anderson	Parks Wrk Foreman	1.000	HU05	6	\$66,002
James Leonardi	Dpw Laborer	1.000	HU03	1	\$50,968
Owen Davidson	Dpw Laborer	1.000	HU03	1	\$50,968
Department Total		3.000			\$167,938



Town of Littleton Fiscal Year 2025 Budget

422 - Roadway	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Roadway Expenses</u>							
Line Painting	\$10,187.44	\$11,000.00	\$11,000.00	\$19,000.00	\$32,500.00	\$13,500.00	71.05%
Professional Services	\$8,189.61	\$12,982.39	\$7,805.28	\$12,000.00	\$12,000.00	\$0.00	0.00%
Police Details	\$18,189.08	\$18,000.00	\$32,340.65	\$18,000.00	\$20,000.00	\$2,000.00	11.11%
Roadway Supplies	\$38,473.18	\$51,050.09	\$22,479.15	\$45,000.00	\$45,000.00	\$0.00	0.00%
Roadway Repairs	\$665,066.42	\$928,173.00	\$227,014.78	\$920,000.00	\$920,000.00	\$0.00	0.00%
Total Roadway Expenses	\$740,105.73	\$1,021,205.48	\$300,639.86	\$1,014,000.00	\$1,029,500.00	\$15,500.00	1.53%
Total Roadway	\$740,105.73	\$1,021,205.48	\$300,639.86	\$1,014,000.00	\$1,029,500.00	\$15,500.00	1.53%

430 - Transfer Stn	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Transfer Stn Wages</u>							
Trans Stn - Staff Wages	\$118,919.33	\$124,069.00	\$127,412.19	\$125,068.00	\$127,535.04	\$2,467.04	1.97%
Trans Stn- Business Admin Wage	\$4,538.45	\$4,735.00	\$4,540.40	\$4,700.00	\$5,289.94	\$589.94	12.55%
Trans Stn-Overtime	\$17,931.16	\$18,136.00	\$14,142.63	\$20,000.00	\$20,000.00	\$0.00	0.00%
Longevity-Non Union	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Trans Stn-Longevity	\$1,900.00	\$1,900.00	\$1,900.00	\$1,900.00	\$1,900.00	\$0.00	0.00%
Transfer Station Uniform Allow	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	\$0.00	0.00%
Total Transfer Stn Wages	\$145,688.94	\$151,240.00	\$150,395.22	\$154,068.00	\$157,124.98	\$3,056.98	1.98%
<u>Transfer Stn Expenses</u>							
Equipment Repairs & Servicing	\$5,560.90	\$6,000.00	\$1,961.22	\$7,500.00	\$7,500.00	\$0.00	0.00%
Landfill Post Closure Monitor	\$128,744.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Other Services	\$43,889.00	\$44,500.00	\$5,780.46	\$44,500.00	\$44,500.00	\$0.00	0.00%
Recycling Hauling	\$9,200.00	\$0.00	\$1,847.90	\$0.00	\$0.00	\$0.00	0.0%
Tipping Fees	\$73,081.98	\$118,281.06	\$79,511.27	\$100,000.00	\$105,000.00	\$5,000.00	5.00%
Waste Hauling	\$10,860.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
C&D Disposal Tipping	\$11,096.67	\$36,471.37	\$30,631.72	\$35,000.00	\$35,000.00	\$0.00	0.00%
C&D Hauling	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Recycling Expense	\$59,107.67	\$93,510.68	\$50,156.70	\$90,000.00	\$90,000.00	\$0.00	0.00%
Rubbish & Recycle Supplies	\$22,780.85	\$27,552.60	\$15,978.80	\$27,500.00	\$30,000.00	\$2,500.00	9.09%
Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Total Transfer Stn Expenses	\$366,321.64	\$326,315.71	\$185,868.07	\$304,500.00	\$312,000.00	\$7,500.00	2.46%

Staffing

Name	Position	FTE	Grade	Step	Salary
Christopher Upperman	Trans Stn Op	0.950	HU04	10	\$64,666
Phyllis Ashley	Trans Stn Asst Op	0.950	HU02	10	\$56,493
Department Total		1.900			\$121,159



Town of Littleton Fiscal Year 2025 Budget

423 - Snow & Ice	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Snow & Ice Wages</u>							
Staff Wages	\$0.00	\$0.00	\$8,829.60	\$0.00	\$0.00	\$0.00	0.0%
Salaries Overtime	\$81,962.12	\$38,850.00	\$73,190.85	\$38,000.00	\$38,000.00	\$0.00	0.00%
Salaries Stipends	\$25,952.00	\$29,150.00	\$23,984.85	\$30,000.00	\$30,000.00	\$0.00	0.00%
<i>Total Snow & Ice Wages</i>	<i>\$107,914.12</i>	<i>\$68,000.00</i>	<i>\$106,005.30</i>	<i>\$68,000.00</i>	<i>\$68,000.00</i>	<i>\$0.00</i>	<i>0.00%</i>
<u>Snow & Ice Expenses</u>							
Vehicle Repair & Maintenance	\$30,088.03	\$10,500.00	\$15,108.45	\$10,000.00	\$10,000.00	\$0.00	0.00%
Contract Plowing	\$109,509.25	\$30,000.00	\$60,507.00	\$30,000.00	\$30,000.00	\$0.00	0.00%
Road Salt & Chemicals	\$254,039.10	\$90,000.00	\$181,244.27	\$90,000.00	\$90,000.00	\$0.00	0.00%
Other Expenditures	\$7,259.97	\$1,500.00	\$2,653.83	\$2,000.00	\$2,000.00	\$0.00	0.00%
<i>Total Snow & Ice Expenses</i>	<i>\$400,896.35</i>	<i>\$132,000.00</i>	<i>\$259,513.55</i>	<i>\$132,000.00</i>	<i>\$132,000.00</i>	<i>\$0.00</i>	<i>0.00%</i>
 <i>Total Snow & Ice</i>	 <i>\$508,810.47</i>	 <i>\$200,000.00</i>	 <i>\$365,518.85</i>	 <i>\$200,000.00</i>	 <i>\$200,000.00</i>	 <i>\$0.00</i>	 <i>0.00%</i>



Town of Littleton Fiscal Year 2025 Budget

Public Works: Cemetery

MISSION OF THE DEPARTMENT

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

DESCRIPTION OF SERVICES

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

PERFORMANCE/WORKLOAD INDICATORS

FY24 is from 7/1/2023 to 10/30/2023

FY25 is projected from information from 7/1/2023 thru 10/30/2023

Indicator	Unit of Measure	FY2022	FY2023	Projected FY2024	Projected FY2025
Interments at Westlawn Cemetery	Number of Burials Performed	50	53	53	55

DEPARTMENTAL SERVICES

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

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

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

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

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

Priority: Attend meetings of the Cemetery Commission.

MAJOR ACCOMPLISHMENTS

-Within the last three years, the department has planned and implemented a phased grounds expansion



Town of Littleton Fiscal Year 2025 Budget

project to accommodate new grave spaces to meet demand. Currently, one acre of land around the Sullivan Loop is in the process of being developed for grave lots.

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

-Last year, an Assistant Cemetery Superintendent position was created and staffed to meet the operational needs of the department. Training and continued professional development have been ongoing for this new staff member during this fiscal year.

-Upgrades to our aging administrative building have been in the planning stages, with the goal of making the structure safer and more energy efficient.

DEPARTMENTAL GOALS

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

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

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

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

Other ongoing goals of the department consist of:

-Continue to provide the highest level of compassionate service to individuals visiting and seeking assistance from our department.

-Continue to compile and maintain accurate burial records, and assist persons searching for related information.

-Purchase and replace necessary equipment for safe and efficient departmental operations.

-Continue to maintain cemetery grounds/building/equipment at the highest level, for all four seasons of the year.

-Develop a proactive plan to maintain the health of shrubbery and trees at Westlawn and the Old Burying Ground, and continue to remove trees deemed to be hazardous to the public.

-Continue to seek out additional training opportunities for existing staff.

BUDGET NARRATIVE

Aside from personnel costs, this department has numerous expenses that reflect our multifaceted needs and functions. General expenses primarily consist of the maintenance and upgrading of our vehicles/equipment, building and grounds. Administrative equipment such as software, printers, deed books, and other office supplies regularly need to be replaced, and take up much of our budget for this particular category. While we are usually able to cover most of these costs utilizing our annual allotment from the Town, these funds will run very close to being depleted, and in many cases will be depleted, months prior to the end of this fiscal year.



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This is largely due to emergency expenses that have arisen due to the necessary repair and replacement of vital departmental equipment, resulting from mechanical and structural failures. The Commission believes that it is always best practice to avoid expending Perpetual Care principal funds whenever possible, so that they be conserved for the future wellbeing of the cemeteries. Capital projects, such as the replacement of our department's truck and other declining equipment, as well as a condition assessment for our building, are on the horizon as necessary expenses to come. The initial planning and developing of additional grave lots around the Sullivan Loop at Westlawn were made possible through monies authorized by Town Meeting. In the coming years, more funds may need to be allotted to continue these efforts.

Personnel Services- The FY23 staffing budget was increased from FY22 to accommodate for the hiring of an Assistant Cemetery Superintendent. This position did not exist previously. The FY 24 staffing budget was level in relation to our budget from the previous fiscal year. With the retirement of our Cemetery Groundskeeper in FY24, the department is seeking to replace this position with a seasonal, hourly role, as opposed to hiring a new Groundskeeper in FY25. This new staff member will likely work from April to November during the year. Salaries and description of position of are currently in the planning stages. Non-union employees of the Town, including employees of this department, are governed by the wage and classification plan under the personnel bylaw, as voted on at the 11/1/22, Special Town Meeting.

491 - Cemetery	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Cemetery Wages</u>							
Cemetery-Superintendent Sal	\$68,250.63	\$70,214.00	\$71,174.86	\$74,124.00	\$77,861.52	\$3,737.52	5.04%
Cemetery - Asst Superintendent	\$0.00	\$60,251.00	\$45,086.62	\$69,907.00	\$71,660.16	\$1,753.16	2.51%
Cemetery-Staff Wages	\$57,590.71	\$58,945.00	\$59,222.31	\$62,244.00	\$20,018.80	(\$42,225.20)	-67.84%
Cemetery-Overtime	\$1,440.90	\$6,500.00	\$4,074.12	\$6,500.00	\$6,500.00	\$0.00	0.00%
Longevity-Non Union	\$800.00	\$1,500.00	\$1,500.00	\$1,500.00	\$750.00	(\$750.00)	-50.00%
Total Cemetery Wages	\$128,082.24	\$197,410.00	\$181,057.91	\$214,275.00	\$176,790.48	(\$37,484.52)	-17.49%
<u>Cemetery Expenses</u>							
Electricity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Natural Gas	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Water	\$932.19	\$1,000.00	\$704.34	\$1,000.00	\$1,000.00	\$0.00	0.00%
Vehicle Repair & Maintenance	\$2,297.71	\$5,300.00	\$4,957.33	\$5,500.00	\$9,500.00	\$4,000.00	72.73%
Software Expenses	\$0.00	\$0.00	\$0.00	\$2,500.00	\$3,300.00	\$800.00	32.00%
Office Supplies	\$351.06	\$500.00	\$592.48	\$1,000.00	\$1,000.00	\$0.00	0.00%
Bldg. Maintenance Supplies	\$1,971.68	\$1,750.00	\$1,902.25	\$1,565.00	\$2,500.00	\$935.00	59.74%
Grounds Maintenance	\$4,641.05	\$8,526.09	\$8,832.73	\$7,000.00	\$8,000.00	\$1,000.00	14.29%
Dues & Subscriptions	\$89.95	\$500.00	\$440.00	\$500.00	\$800.00	\$300.00	60.00%
Total Cemetery Expenses	\$10,283.64	\$17,576.09	\$17,429.13	\$19,065.00	\$26,100.00	\$7,035.00	36.90%
Total Cemetery	\$138,365.88	\$214,986.09	\$198,487.04	\$233,340.00	\$202,890.48	(\$30,449.52)	-13.05%



Town of Littleton Fiscal Year 2025 Budget

491 - Cemetery	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Cemetery Wages</u>							
Cemetery-Superintendent Sal	\$68,250.63	\$70,214.00	\$71,174.86	\$74,124.00	\$77,861.52	\$3,737.52	5.04%
Cemetery - Asst Superintendent	\$0.00	\$60,251.00	\$45,086.62	\$69,907.00	\$71,660.16	\$1,753.16	2.51%
Cemetery-Staff Wages	\$57,590.71	\$58,945.00	\$59,222.31	\$62,244.00	\$20,018.80	(\$42,225.20)	-67.84%
Cemetery-Overtime	\$1,440.90	\$6,500.00	\$4,074.12	\$6,500.00	\$6,500.00	\$0.00	0.00%
Longevity-Non Union	\$800.00	\$1,500.00	\$1,500.00	\$1,500.00	\$750.00	(\$750.00)	-50.00%
Total Cemetery Wages	\$128,082.24	\$197,410.00	\$181,057.91	\$214,275.00	\$176,790.48	(\$37,484.52)	-17.49%
<u>Cemetery Expenses</u>							
Electricity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Natural Gas	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Water	\$932.19	\$1,000.00	\$704.34	\$1,000.00	\$1,000.00	\$0.00	0.00%
Vehicle Repair & Maintenance	\$2,297.71	\$5,300.00	\$4,957.33	\$5,500.00	\$9,500.00	\$4,000.00	72.73%
Software Expenses	\$0.00	\$0.00	\$0.00	\$2,500.00	\$3,300.00	\$800.00	32.00%
Office Supplies	\$351.06	\$500.00	\$592.48	\$1,000.00	\$1,000.00	\$0.00	0.00%
Bldg. Maintenance Supplies	\$1,971.68	\$1,750.00	\$1,902.25	\$1,565.00	\$2,500.00	\$935.00	59.74%
Grounds Maintenance	\$4,641.05	\$8,526.09	\$8,832.73	\$7,000.00	\$8,000.00	\$1,000.00	14.29%
Dues & Subscriptions	\$89.95	\$500.00	\$440.00	\$500.00	\$800.00	\$300.00	60.00%
Total Cemetery Expenses	\$10,283.64	\$17,576.09	\$17,429.13	\$19,065.00	\$26,100.00	\$7,035.00	36.90%
Total Cemetery	\$138,365.88	\$214,986.09	\$198,487.04	\$233,340.00	\$202,890.48	(\$30,449.52)	-13.05%

Staffing

Name	Position	FTE	Grade	Step	Salary
Thomas Bailey	Regular Non Exempt	1.000	BA11	7	\$77,862
Ian Heffernan	Regular Non Exempt	1.000	BA10	6	\$71,661
Vacant	Cemetery Groundskeeper	0.350	BA07	3	\$19,739
Department Total		2.350			\$169,262



Town of Littleton Fiscal Year 2025 Budget

Public Works: Other

Street Lighting

Budget Narrative

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

424 - Street Lighting	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Street Lighting	\$13,637.61	\$18,200.00	\$2,129.00	\$18,200.00	\$17,000.00	(\$1,200.00)	-6.59%
<i>Total Expenses</i>	<i>\$13,637.61</i>	<i>\$18,200.00</i>	<i>\$2,129.00</i>	<i>\$18,200.00</i>	<i>\$17,000.00</i>	<i>(\$1,200.00)</i>	<i>-6.59%</i>
Total Street Lighting	\$13,637.61	\$18,200.00	\$2,129.00	\$18,200.00	\$17,000.00	(\$1,200.00)	-6.59%

Wastewater/Stormwater

Budget Narrative

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

455 - Wastewater/Stormwater	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Stormwater Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Wastewater/Stormwater Expendit	\$246,550.00	\$0.00	\$0.00	\$507,901.00	\$698,249.00	\$190,348.00	37.48%
Other Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Wastewtr Xfer To Enterprise	\$0.00	\$361,861.00	\$361,861.00	\$0.00	\$0.00	\$0.00	
<i>Total Expenses</i>	<i>\$246,550.00</i>	<i>\$361,861.00</i>	<i>\$361,861.00</i>	<i>\$507,901.00</i>	<i>\$698,249.00</i>	<i>\$190,348.00</i>	<i>37.48%</i>
Total Wastewater/Stormwater	\$246,550.00	\$361,861.00	\$361,861.00	\$507,901.00	\$698,249.00	\$190,348.00	37.48%



Town of Littleton Fiscal Year 2025 Budget

B&M Crossing

Budget Narrative

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

457 - B&M Crossing	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Expenses</u>							
B&M Crossing	\$2,805.62	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	0.00%
<i>Total Expenses</i>	<i>\$2,805.62</i>	<i>\$3,000.00</i>	<i>\$0.00</i>	<i>\$3,000.00</i>	<i>\$3,000.00</i>	<i>\$0.00</i>	<i>0.00%</i>
Total B&M Crossing	\$2,805.62	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	0.00%

Landfill Post Closure Monitor

Budget Narrative

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

430 - Transfer Station	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Landfill Post Closure Monitor	\$128,744.57	\$0.00	\$0.00	\$130,000.00	\$130,000.00	\$0.00	0.00%
<i>Total Expenses</i>	<i>\$128,744.57</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$130,000.00</i>	<i>\$130,000.00</i>	<i>\$0.00</i>	<i>0.00%</i>
Total Transfer Station	\$128,744.57	\$0.00	\$0.00	\$130,000.00	\$130,000.00	\$0.00	0.00%

Sustainability Committee

Budget Narrative

New expense line in FY24 for Committee expenses

439 - Sustainability Committee	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Sustainability Committee Exp	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
<i>Total Expenses</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$2,000.00</i>	<i>\$2,000.00</i>	<i>\$0.00</i>	<i>0.00%</i>
Total Sustainability Committee	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	0.00%

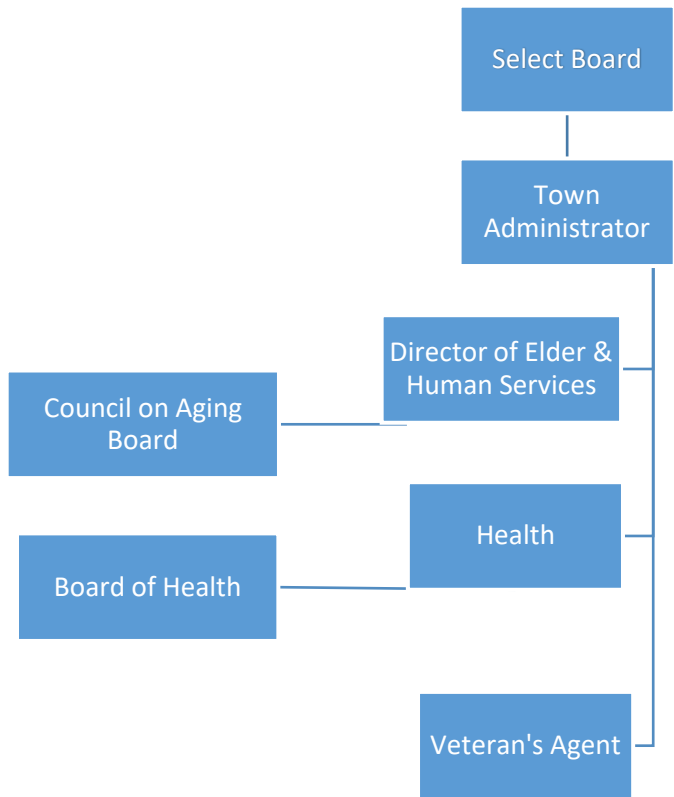


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Health & Human Services

Health & Human Services Organizational Chart



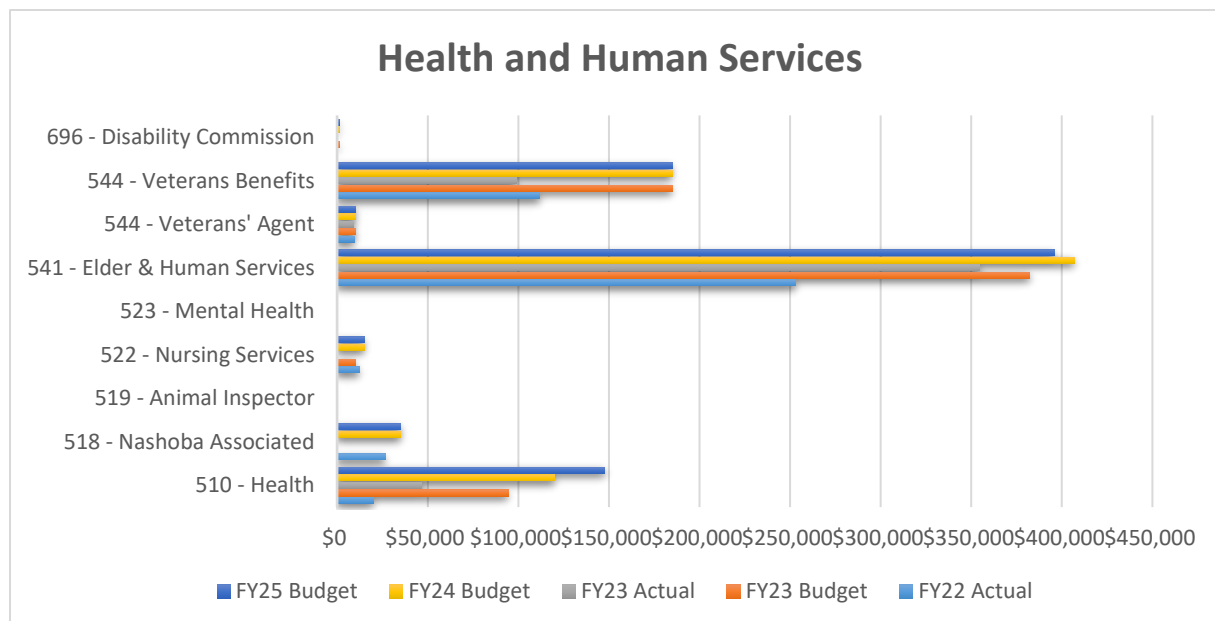


Town of Littleton Fiscal Year 2025 Budget

Health and Human Services – Budget Summary

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

Health & Human Services Summary	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
Total Budgets							
510 - Health	\$20,140	\$94,388	\$46,857	\$120,000	\$147,816	\$27,816	23.18%
518 - Nashoba Associated	\$26,573	\$0	\$0	\$35,000	\$35,000	\$0	0.00%
519 - Animal Inspector	\$0	\$0	\$0	\$0	\$0	\$0	
522 - Nursing Services	\$12,126	\$10,000	\$0	\$15,000	\$15,000	\$0	0.00%
523 - Mental Health	\$0	\$0	\$0	\$0	\$0	\$0	
541 - Elder & Human Services	\$253,011	\$382,274	\$354,606	\$406,906	\$395,967	(\$10,939)	-2.69%
544 - Veterans' Agent	\$9,390	\$10,119	\$9,268	\$10,119	\$10,119	\$0	0.00%
544 - Veterans Benefits	\$111,855	\$185,000	\$98,888	\$185,000	\$185,000	\$0	0.00%
696 - Disability Commission	\$0	\$1,200	\$0	\$1,200	\$1,200	\$0	0.00%
Total Health & Human Services	\$433,095	\$682,981	\$509,619	\$773,225	\$790,102	\$16,877	2.18%



Health & Human Services Breakout	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
Total Wages	\$263,946	\$421,186	\$367,624	\$479,599	\$539,726	\$60,127	12.54%
Total Expenses	\$169,149	\$261,795	\$141,995	\$293,626	\$293,504	(\$122)	-0.04%
Total Health & Human Services	\$433,095	\$682,981	\$509,619	\$773,225	\$833,230	\$60,005	7.76%



Town of Littleton Fiscal Year 2025 Budget

Health and Human Services: Health Department

MISSION OF THE OFFICE

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

DESCRIPTION OF SERVICES

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

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY2024 Projected
Septic Permit Applications	Count	90
Food Service Permits	Count	60
Tobacco Permit Applications	Count	10
Stable Permit Applications	Count	16

DEPARTMENTAL SERVICES

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

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

Since many of the services provided to the community by the BOH are required by law, it would be difficult to say which one would take priority over another. The Board feels they are all of equal importance in their own right.

BUDGET NARRATIVE

The FY25 budget includes funding for a health director and half of an administrative support position.



Town of Littleton Fiscal Year 2025 Budget

510 - Health	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Health Wages</u>							
Health Director	\$0	\$83,588	\$42,516	\$110,000	\$109,098	(\$902)	-0.82%
Boh - Staff Wages	\$20,040	\$0	\$0	\$10,000	\$41,963	\$31,963	319.63%
Wages - Overtime	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Longevity-Non Union	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<i>Total Health Wages</i>	<i>\$20,040</i>	<i>\$83,588</i>	<i>\$42,516</i>	<i>\$120,000</i>	<i>\$151,061</i>	<i>\$31,061</i>	<i>25.88%</i>
<u>Health Expenses</u>							
Advertising	\$0	\$300	\$678	\$0	\$1,000	\$1,000	0.0%
Office Supplies	\$34	\$0	\$37	\$0	\$500	\$500	0.0%
Postage	\$66	\$0	\$0	\$0	\$500	\$500	0.0%
Travel	\$0	\$0	\$0	\$0	\$9,200	\$9,200	0.0%
Other Expenditures	\$0	\$10,500	\$3,625	\$0	\$0	\$0	0.0%
<i>Total Health Expenses</i>	<i>\$100</i>	<i>\$10,800</i>	<i>\$4,341</i>	<i>\$0</i>	<i>\$11,200</i>	<i>\$11,200</i>	
Total Health	\$20,140	\$94,388	\$46,857	\$120,000	\$162,261	\$42,261	35.22%

Staffing

Name	Position	FTE	Grade	Step	Salary
Francis Dagle	Health Director	1.000	BA16	7	\$112,377
Vacant	Administrative Staff	1.000	BA09	3	\$31,383
Department Total		2.000			\$143,760



Town of Littleton Fiscal Year 2025 Budget

Health and Human Services: Elder & Human Services

MISSION OF THE DEPARTMENT

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

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

DESCRIPTION OF SERVICES

According to the Donahue Institute at UMass, the number of seniors in Littleton will rise to almost 40% of the total population by the year 2030. They forecast that number to be about 3,800 residents over the age of 60. According to the Town Clerk's office there are currently 2,665 Littleton residents over 60 years old and nearly 1,500 in the 50-59 age bracket. The next 10 years will be critical as we will need to continue to expand to provide services to a whole new generation of residents over 60 and prepare to open a new building.

The senior population nationwide is steadily increasing, and that is reflected in the EHS/COA Dept service statistics. Pre-pandemic, the number of unduplicated seniors we served from FY2018 to FY2019 had increased by 41%. As we continue to rebuild and re-engage residents, we are confident our numbers will continue to steadily increase. This past Fiscal Year 2023 our unduplicated residents served increase 12% over Fiscal Year 2022.

As our mission statement explains, we are also responsible for providing services to all residents of any age. We categorize our outreach and social service contacts into two categories; over 60 and under 60 years of age. The increase in under 60 outreach has soared, and the complexity of each case has increased, causing our staff to spend more and more time on each case. On average we assist 30 unique (unduplicated) residents under age 60 each month. For context, we see about 150 unique resident over 60 each month for outreach reasons.

We have five primary areas of focus:

- **Transportation**

We provide van services for elders and people with disabilities. We are currently running vans 5 days per week. We provide rides to medical appointments, pharmacies, grocery stores, dialysis, treatment programs, and social engagements. Our transportation program is a vital part of maintaining independence for Littleton seniors and the disabled who wish to 'age in place' and remain in their homes and their familiar community for as long as possible. It is the only transportation resource for the many people in town who do not/cannot drive. We provided around 200 rides per month in FY23.



- **Nutrition**

In FY23 we delivered 6,275 Home Delivered Meals to seniors. 71 seniors in Littleton receive Meals on Wheels. We deliver hot meals to home-bound seniors, each day, five days a week. Coordinating with Minuteman Senior Services, we provide a daily hot meal program for a voluntary donation of \$2. Staffing for both programs is heavily supported by the Senior Tax Work-Off Program. We also offer congregate meals on site at our senior diner Monday through Friday.

Besides our daily congregate meal and Home Delivered Meals we also offer innovative meal programs to engage residents socially. In FY23, residents had an additional 140 opportunities to share a meal with friends and neighbors at our senior center through Lunch and Learns, our breakfast clubs, or social events.

- **Outreach to All Residents in Need**

Our Outreach Coordinator serves as an information resource for seniors, the disabled, the low-income, and other persons and families of any age in need of services. We also assist the families of Littleton seniors. We provide help with obtaining heating subsidies, food stamps, housing, health education, caregiver support, and services from other food-provision programs. We are the gateway for those in need to obtain services and we operate under a 'no wrong door' policy for the 200 residents we assist each month. Our total Outreach Dept contacts for FY23 was over 7,195 points of contact.

- **Senior Tax Relief**

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

We support multiple town departments through the Senior Tax Worker program which provides property tax relief for participants in the form of an abatement. Each year about 90 senior tax workers complete between 6,000-8,000 hours of work for the town. STW's are placed in the Finance Department, Assessors, Cemetery, School Department, Transfer Station, Town Administrator's office, Library, Conservation Commission, and throughout Council on Aging and Elder and Human Services just to name a few departments. STWs deliver meals-on-wheels, work in our lunch program, retired RNs run our blood pressure clinic, and they assist in performing building and landscaping maintenance.

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

Healthy aging requires attention to prevention and wellness. We promote fitness and health through a variety of classes, activities, screenings and clinics. Among those are blood pressure and blood sugar screenings, hearing screenings, chronic health condition education, podiatry clinics, health-related exercise and wellness information, and nutrition programming. We also promote socialization and we coordinate numerous volunteer services to support elders in the community, such as our Friendly Visitor program, Book and a Bite collaboration with the Library, and Sand for Seniors service. In FY23 we saw 1,100 unduplicated visitors to our programs, accounting for nearly 10,000 event sign-in's.



Town of Littleton Fiscal Year 2025 Budget

We strive to offer a range of educational, wellness, and social programs throughout the year in both an in-person and virtual format. Isolation is a high risk factor for seniors and engagement and interaction with others is needed for health and well-being. We are especially proud of our many in-house Conversational Support Groups. Our support group programs (Anxiety support group, Living Alone and Living Well group, Caregiver Support Group) are all run by staff. With the assistance of grants we are able to offer activity classes as well such as art and music presentations and performances. We offered 1,003 total programs in FY23.

MAJOR ACCOMPLISHMENTS

- Creation of the "Littleton Safe Return Program" with Police Department to proactively identify community members at risk of wandering or becoming lost.
- Implementing new innovative nutrition opportunities for residents adding 140 additional opportunities to engage in a meal for seniors in FY23.
- Updated the Senior Tax Work Off Program to better serve residents and collaborating with other depts to create new administrative processes, increased abatement amount to \$1,500.
- The Center on Shattuck Street/ Senior Center building project obtained positive Town Meeting vote in May 2022, and secured Construction Manager Commadore Builders in Fall 2022, and obtained GMP in Fall 2023.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measurement	FY18	FY19	FY20	FY21	FY22	FY23
Unduplicated Over Age 60 Served	Residents	622	879	1140	767 (COVID)	820	824
Unduplicated Under Age 60 Served	Residents	123	195	153	101 (COVID)	126	158
Total Unduplicated Residents Served	Residents	738	967	1,040	893 (COVID)	1,067	1,095
Programs offered per year	Programs run	913	1,161	850 (COVID)	183 (COVID)	758	1,003
Program Attendance	Event Sign In's	7,267	9,788	8,503 (COVID)	843 (COVID)	5,807	9,964



Town of Littleton Fiscal Year 2025 Budget

BUDGET NARRATIVE

STAFFING FTE's

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

Personnel Services - The FY25 staffing budget is increasing only to accommodate step increases. All non-union employees of the Town, including the employees of this office, are subject to the wage and classification plan under the Personnel bylaw. Any employees eligible to receive a step increase in FY24 have been factored.

The FY25 budget includes Longevity Pay in the amount of \$700 for an employee who reached the 6 year milestone.

Expenses:

The EHS/COA Dept runs lean. Our expenses are low as we utilize grants to supplement our community programming every year. Besides salary costs, our operating budget funded by the town is \$46,194 annual for FY25.

The largest expenses are the cost of our van dispatching service, Crosstown Connect, who schedules our daily manifests for our drivers Monday through Friday, and the cost of the William James Interface program that was formerly in the Board of Health budget for several years. This program is the mental health referral service the town uses to connect with treatment programs and mental health clinicians. This program will cost \$16,000 to \$18,000 annually (depending on trending usage.) This had previous been in the BOH and EHS budget for many years at \$32,000 annually, but that is the 2 year total cost, which has been corrected in this year's budget.

In FY25 we will be moving our software system, MySeniorCenter, from the IT Department budget to the EHS budget at the cost of \$1,300 annually. The move will better reflect our department's actual costs, but overall should be cost-neutral to the town budget. MySeniorCenter allows us to maintain our client records for outreach purposes, tracks and schedules our events and activities, tracks statistics, and allows us to voice/text/and email broadcast messages to our residents.

We have experienced increases in food costs for our senior diner and nutrition programs, as well as for our programs that provide refreshments. Senior nutrition programs that are available at low to no-cost are extremely important to the senior community. We have factored in a 7% increase in food costs for FY25 based on the USDA inflation index.

Other line items have increased slightly to reflect increased costs such as 4% inflation for office supplies, increase to postage costs for our monthly print newsletter, increase in federal mileage reimbursement to .655 per mile, and increases to our associations and memberships.



EHS / COA
BUDGET NARRATIVE

**Community
Outreach**

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

**Social, Fitness,
& Educational Programs**

- Tai Chi
- Gentle Yoga
- Line dancing
- Technology classes
- Creative Writing
- Art classes
- Bridge Group
- Bingo
- Craft classes
- Musical Presentations
- Historical Lectures
- Mahh Jong
- Men's and Women's Breakfasts
- ROMEO & JULIET clubs
- Restaurant Hoppers
- Book & A Bite
- Loving Stitches Knitting Group
- Stretch and Flex
- Intergenerational Internships
- Strength training

Health & Wellness Programs

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



Town of Littleton Fiscal Year 2025 Budget

541 - Elder & Human Services	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Elder & Human Services Wages</u>							
Ehs-Director Salaries	\$91,508	\$95,039	\$95,054	\$100,333	\$105,924	\$5,591	5.57%
Wages Asst Ehs Director	\$51,903	\$74,653	\$67,025	\$78,035	\$81,996	\$3,961	5.08%
Ehs - Staff Wages	\$92,409	\$159,697	\$155,320	\$172,322	\$190,931	\$18,609	10.80%
Longevity-Non Union	\$0	\$0	\$0	\$700	\$1,400	\$700	100.00%
<i>Total Elder & Human Services Wages</i>	<i>\$235,821</i>	<i>\$329,389</i>	<i>\$317,399</i>	<i>\$351,390</i>	<i>\$380,251</i>	<i>\$28,861</i>	<i>8.21%</i>
<u>Elder & Human Services Expenses</u>							
Vehicle Repair/Maint	\$707	\$710	\$552	\$850	\$850	\$0	0.00%
Professional Services	\$2,620	\$33,000	\$16,812	\$33,200	\$20,500	(\$12,700)	-38.25%
Training/Conferences	\$225	\$560	\$612	\$910	\$1,020	\$110	12.09%
Cross Town Connect Fee	\$11,000	\$11,500	\$11,000	\$11,500	\$11,500	\$0	0.00%
Office Supplies	\$122	\$200	\$202	\$200	\$210	\$10	5.00%
Postage	\$134	\$2,555	\$2,401	\$2,611	\$3,230	\$619	23.71%
Community Programs	\$0	\$1,600	\$2,229	\$2,200	\$2,200	\$0	0.00%
Meal Site	\$475	\$900	\$1,410	\$1,500	\$1,620	\$120	8.00%
Minuteman Assessment	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Travel	\$550	\$630	\$859	\$900	\$1,258	\$358	39.78%
Dues & Subscriptions	\$712	\$750	\$671	\$685	\$846	\$161	23.50%
Other Expenses	\$646	\$480	\$460	\$960	\$960	\$0	0.00%
<i>Total Elder & Human Services Expenses</i>	<i>\$17,190</i>	<i>\$52,885</i>	<i>\$37,207</i>	<i>\$55,516</i>	<i>\$44,194</i>	<i>(\$11,322)</i>	<i>-20.39%</i>
Total Elder & Human Services	\$253,011	\$382,274	\$354,606	\$406,906	\$424,445	\$17,539	4.31%

Staffing

Name	Position	FTE	Grade	Step	Salary
Elizabeth Tretiak	Dir Ehs	1.000	BA16	5	\$105,925
Amy Demichele	Ehs Outreach Coord	1.000	BA12	4	\$76,672
Alicia Rego	Ehs Outreach Coord	1.000	BA12	3	\$74,793
Susan Raymond	Admin Asst-Coa	0.650	BA08	4	\$39,468
Vacant	Assistant Director EHS	1.000	BA13	3	\$79,971
Department Total		3.650			\$376,829
Peter McGowan	Ehs Van Driver	0.490	B102	3	\$19,885
Neil Campbell	Ehs Van Driver	0.450	B102	5	\$19,001
Richard Kent	Ehs Van Driver	0.450	B102	5	\$19,001
Samuel Palmer	Ehs Van Driver	0.450	B102	5	\$19,001
Department Total		1.840			\$76,888



Town of Littleton Fiscal Year 2025 Budget

Health and Human Services: Veterans' Agent

MISSION OF THE OFFICE

The Mission of the Veterans' Affairs office is to identify the special needs of veterans and their dependents and expedite their entitlements and to coordinate veterans programs related to Federal and State agencies; to perform related duties as required. The Veterans Agent also provides information and support to family members of Service personnel currently in the Armed Forces.

DESCRIPTION OF SERVICES

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

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

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

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY2022	FY2023	Projected FY2024	Projected FY2025
Veteran's receiving benefits	Count	15	15	10	10
Calls per year	Count	350	350	350	350
Office Visits- Inquiries	Count	200	250	250	250
VA Applications received	Count	10	20	10	10
VA Applications approved	Count	10	20	10	10
Veterans Living in Littleton	Count	375	375	378	378

DEPARTMENTAL SERVICES

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

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

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

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

#4 Outreach at different Veterans related events.



Town of Littleton Fiscal Year 2025 Budget

MAJOR ACCOMPLISHMENTS

Memorial Day Parade

Completed inventory of all Veterans graves at Westlawn Cemetery in order to update missing and damaged Veterans Markers or Medallions. Total Veterans graves inventoried equals 740.

DEPARTMENTAL GOALS

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

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

BUDGET NARRATIVE

Salaries and Expenses were level funded to FY24

543 - Veterans' Agent	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Veterans' Agent Wages</u>							
Veteran Agent-Salary	\$8,086	\$8,209	\$7,709	\$8,209	\$8,414	\$205	2.50%
<i>Total Veterans' Agent Wages</i>	<i>\$8,086</i>	<i>\$8,209</i>	<i>\$7,709</i>	<i>\$8,209</i>	<i>\$8,414</i>	<i>\$205</i>	<i>2.50%</i>
<u>Veterans' Agent Expenses</u>							
Other Services	\$210	\$200	\$210	\$200	\$200	\$0	0.00%
Meetings & Conferences	\$225	\$250	\$225	\$250	\$250	\$0	0.00%
Office Supplies	\$0	\$100	\$0	\$100	\$100	\$0	0.00%
Postage	\$5	\$60	\$17	\$60	\$60	\$0	0.00%
Travel	\$789	\$1,200	\$1,032	\$1,200	\$1,200	\$0	0.00%
Dues & Subscriptions	\$75	\$100	\$75	\$100	\$100	\$0	0.00%
<i>Total Veterans' Agent Expenses</i>	<i>\$1,304</i>	<i>\$1,910</i>	<i>\$1,559</i>	<i>\$1,910</i>	<i>\$1,910</i>	<i>\$0</i>	<i>0.00%</i>
<i>Total Veterans' Agent</i>	<i>\$9,390</i>	<i>\$10,119</i>	<i>\$9,268</i>	<i>\$10,119</i>	<i>\$10,324</i>	<i>\$205</i>	<i>2.03%</i>

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



Town of Littleton Fiscal Year 2025 Budget

Health and Human Services: Other

Veteran Benefits

Budget Narrative

Veteran's benefits paid are then reimbursed to the Town 75% through the Cherry Sheet in the following fiscal year. The FY25 budget is level funded at \$175,000.

544 - Veterans Benefits	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Vfw Building Maint	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	0.00%
Veteran Benefits & Services	\$101,855	\$175,000	\$88,888	\$175,000	\$175,000	\$0	0.00%
<i>Total Expenses</i>	<i>\$111,855</i>	<i>\$185,000</i>	<i>\$98,888</i>	<i>\$185,000</i>	<i>\$185,000</i>	<i>\$0</i>	<i>0.00%</i>
Total Veterans Benefits	\$111,855	\$185,000	\$98,888	\$185,000	\$185,000	\$0	0.00%

Nashoba Associated

Budget Narrative

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

518 - Nashoba Associated	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Nashoba Boh-Assessment	\$26,573	\$0	\$0	\$35,000	\$35,000	\$0	0.00%
<i>Total Expenses</i>	<i>\$26,573</i>	<i>\$0</i>	<i>\$0</i>	<i>\$35,000</i>	<i>\$35,000</i>	<i>\$0</i>	<i>0.00%</i>
Total Nashoba Associated	\$26,573	\$0	\$0	\$35,000	\$35,000	\$0	0.00%

Nursing Services

Budget Narrative

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

522 - Nursing Services	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Naboh-Nursing Prof Serv	\$12,126	\$10,000	\$0	\$15,000	\$15,000	\$0	0.00%
<i>Total Expenses</i>	<i>\$12,126</i>	<i>\$10,000</i>	<i>\$0</i>	<i>\$15,000</i>	<i>\$15,000</i>	<i>\$0</i>	<i>0.00%</i>
Total Nursing Services	\$12,126	\$10,000	\$0	\$15,000	\$15,000	\$0	0.00%



Town of Littleton Fiscal Year 2025 Budget

Disability Commission

Budget Narrative

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

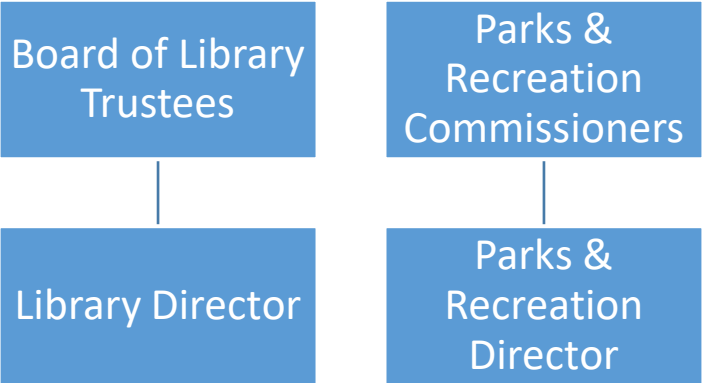
696 - Disability Commission	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Disability Commission Expense	\$0	\$1,200	\$0	\$1,200	\$1,200	\$0	0.00%
<i>Total Expenses</i>	<i>\$0</i>	<i>\$1,200</i>	<i>\$0</i>	<i>\$1,200</i>	<i>\$1,200</i>	<i>\$0</i>	<i>0.00%</i>
 <i>Total</i>	 <i>\$0</i>	 <i>\$1,200</i>	 <i>\$0</i>	 <i>\$1,200</i>	 <i>\$1,200</i>	 <i>\$0</i>	 <i>0.00%</i>



Town of Littleton Fiscal Year 2025 Budget

Culture & Recreation

Culture & Recreation Organizational Chart





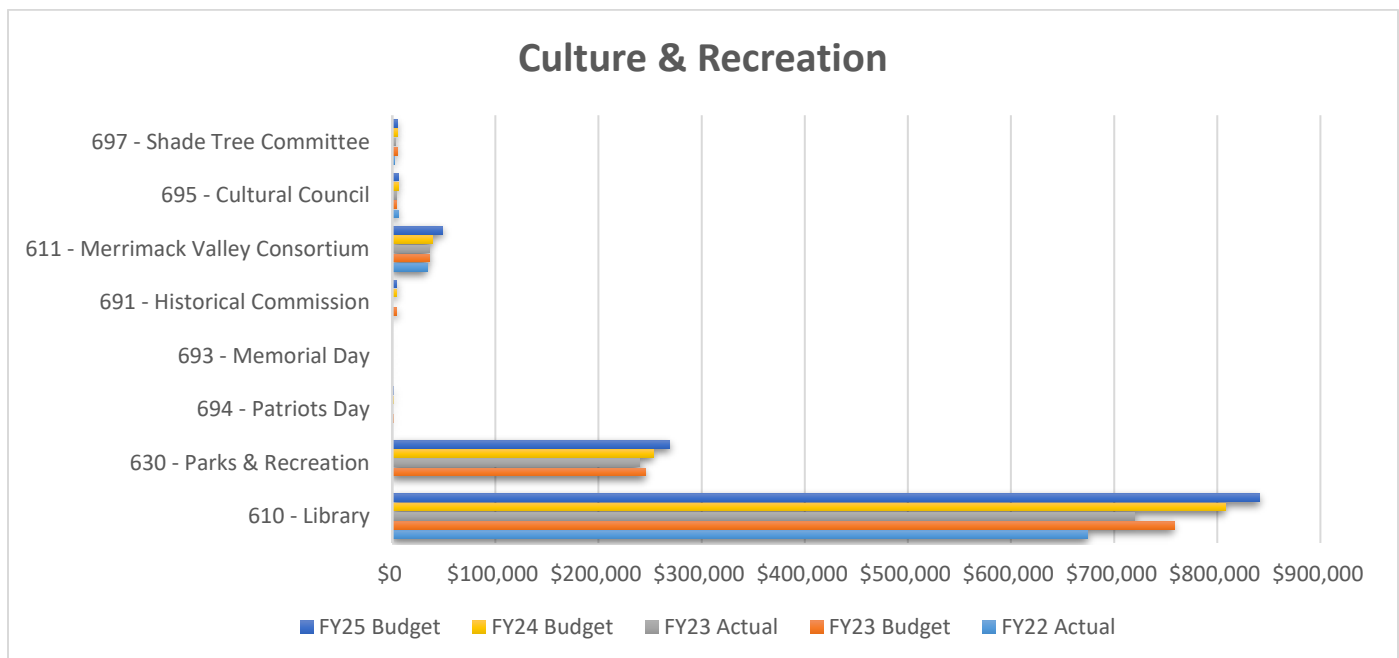
Town of Littleton Fiscal Year 2025 Budget

Culture & Recreation – Budget Summary

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

Culture & Recreation Summary	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
Total Budgets							
610 - Library	\$674,590	\$758,359	\$719,981	\$807,581	\$841,163	\$33,582	4.16%
630 - Parks & Recreation	\$0	\$245,932	\$240,130	\$253,249	\$269,218	\$15,969	6.31%
694 - Patriots Day	\$405	\$750	\$610	\$1,250	\$1,250	\$0	0.00%
693 - Memorial Day	\$0	\$0	\$0	\$0	\$0	\$0	
691 - Historical Commission	\$190	\$4,480	\$349	\$4,480	\$4,480	\$0	0.00%
611 - Merrimack Valley Consortium	\$33,707	\$36,200	\$35,832	\$39,000	\$49,000	\$10,000	25.64%
695 - Cultural Council	\$5,600	\$4,100	\$4,100	\$5,600	\$5,600	\$0	0.00%
697 - Shade Tree Committee	\$2,373	\$5,000	\$3,532	\$5,000	\$5,000	\$0	0.00%
Total Culture & Recreation	\$716,864	\$1,054,821	\$1,004,535	\$1,116,160	\$1,175,711	\$59,551	5.34%

Culture & Recreation Breakout	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
Total Wages	\$541,448	\$820,201	\$792,093	\$861,730	\$904,731	\$43,001	4.99%
Total Expenses	\$42,275	\$234,620	\$212,442	\$254,430	\$270,980	\$16,550	6.50%
Total Culture & Recreation	\$583,723	\$1,054,821	\$1,004,535	\$1,116,160	\$1,175,711	\$59,551	5.34%





Town of Littleton Fiscal Year 2025 Budget

Culture & Recreation: Library

MISSION OF THE OFFICE

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

DESCRIPTION OF SERVICES

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

DEPARTMENTAL SERVICES

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

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

MAJOR ACCOMPLISHMENTS

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



Town of Littleton Fiscal Year 2025 Budget

We now have a dedicated teen space which has become a place for teens to read, socialize, do homework and other projects, and interact with the staff. Our Teen Librarian has created a Teen Advisory Board that will give the teens in town a sounding board for how they would like to see the space used and the programming offered. Our new librarian has already introduced new educational programming on mental health as well as fun activities such as crafts and games and movie nights. We have a much larger and inviting Children's room which is bright and colorful with a new story/craft room attached. We have more quiet study rooms for patrons to work quietly and study. Our meeting spaces are large and one is equipped with equipment to broadcast on LCTV. Our meeting rooms are available to the public, even after hours, for local groups like the scouts, book clubs, the Friends of the Library and many more. The space is also available for local boards to meet.

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

DEPARTMENTAL GOALS

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

BUDGET NARRATIVE

PERSONNEL SERVICES – In FY25 we are asking for a 1.07% increase in staffing or an additional \$6,965 over FY24. This represents an increase in steps for most staff over the previous year.

EXPENSES – The FY25 expenses budget is increasing by \$11,550 compared to the FY24 budget or 5.98%. For a total request of \$204,650 in expenses. The expenses line includes \$147,000 for new materials. The amount requested in the budget for materials would allow the Library to meet the state's Minimum Level Compliance for library materials at 19% of budget; any amount below this minimum level would require that the Library apply for a waiver from the MBLC. The Board of Library Trustees will provide an additional \$15,000 towards the materials budget to help cover the increasing costs of materials and online databases.

This will also cover the \$49,000 requested to cover MVLC assessment and e-Content fees. MVLC services are vital as they allow us to engage in reciprocal borrowing. Nearly 23% of the borrowing that takes place by our patrons is between Littleton and other libraries. MVLC also monitors our Integrated Library System which is the software that allows us to circulate materials online, maintain patron records, and catalog materials.

Additional expenses include \$8,600 for things like \$5,000 in office and processing supplies, \$3,000 in programming and programming supplies and \$500 in travel reimbursements. Overall, the total we are asking from the Town is \$865,096.98. An increase of \$18,515.98 or 2.19% which is mostly due to increases in payroll and materials fees.



Town of Littleton Fiscal Year 2025 Budget

610 - Library	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Library Wages</u>							
Library-Director Salary	\$99,598	\$102,438	\$104,002	\$109,641	\$115,738	\$6,097	5.56%
Wages Asst Library Director	\$59,398	\$72,248	\$70,363	\$76,150	\$78,049	\$1,899	2.49%
Library-Staff Wages	\$377,752	\$430,742	\$412,742	\$456,305	\$480,896	\$24,591	5.39%
Wages - Overtime	\$0	\$7,981	\$0	\$7,435	\$7,680	\$245	3.30%
Longevity-Non Union	\$4,700	\$3,900	\$3,900	\$3,950	\$3,150	(\$800)	-20.25%
Total Library Wages	\$541,448	\$617,309	\$591,007	\$653,481	\$685,513	\$32,032	4.90%
<u>Library Expenses</u>							
Equipment Repairs & Servicing	\$0	\$0	\$0	\$0	\$0	\$0	
Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	
Office Supplies	\$1,277	\$1,000	\$917	\$1,000	\$1,000	\$0	0.00%
Postage	\$1	\$100	\$65	\$100	\$150	\$50	50.00%
Trust - Materials	\$0	\$0	\$0	\$0	\$0	\$0	
Books & Materials	\$128,815	\$132,950	\$122,762	\$145,500	\$147,000	\$1,500	1.03%
Programming	\$1,287	\$2,000	\$1,188	\$2,000	\$2,000	\$0	0.00%
Program Supplies	\$967	\$1,000	\$269	\$1,000	\$1,000	\$0	0.00%
Travel	\$0	\$0	\$0	\$500	\$500	\$0	0.00%
Processing Supplies	\$796	\$4,000	\$3,773	\$4,000	\$4,000	\$0	0.00%
Total Library Expenses	\$133,142	\$141,050	\$128,975	\$154,100	\$155,650	\$1,550	1.01%
Total Library	\$674,590	\$758,359	\$719,981	\$807,581	\$841,163	\$33,582	4.16%



Town of Littleton Fiscal Year 2025 Budget

Staffing

Name	Position	FTE	Grade	Step	Salary
Samuel Alvarez	Lib Director	1.000	TC16	8	\$115,738
Michael Conboy	Lib Asst Dir	1.000	BA13	2	\$78,050
Diann Ouellette					
Haduch	Lib Sr Libr Children	0.875	BA11	10	\$73,373
Megan Celona	Lib Sr Libr Circ	0.940	BA11	2	\$64,672
Susan Palmer	Lib Office Coord	0.875	BA09	9	\$63,690
Jeanne Sill	Lib Senior Tech	0.850	BA08	9	\$58,391
Julie Bernardi	Lib Sr Libr Circ	0.750	BA11	3	\$52,900
Tracy Delgado	Library Tech - Benef	0.750	BA07	4	\$43,363
Jeffrey Henry	Lib Technician	0.480	BA07	3	\$27,071
Jennifer Hamilton	Lib Technician	0.475	BA07	3	\$26,789
Julie Fredericksen	Lib Technician	0.380	BA07	5	\$22,510
Atsuko Yamashita	Lib Process Clrk	0.250	BA05	3	\$12,789
Amy Totten	Lib Assistant	0.150	BA04	3	\$7,307
James Taber	Lib Assistant	0.150	BA04	2	\$7,132
Seth Ledoux	Lib Assistant	0.150	BA04	2	\$7,132
Jennifer Quinn	Regular Hourly Non Benefits	0.150	BA04	2	\$7,132
Department Total		9.225			\$668,039



Town of Littleton Fiscal Year 2025 Budget

Culture & Recreation: Parks & Recreation

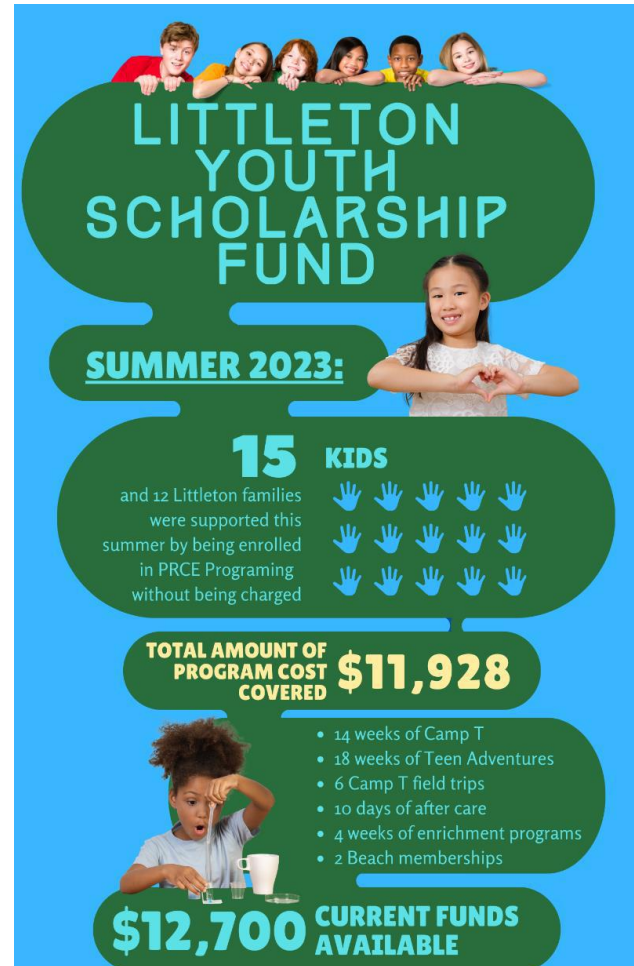
MISSION OF OFFICE

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

DESCRIPTION OF SERVICES

This division of the Town provides programs and activities that are safe as well as educational during the non-learning hours. Teen and youth programs are designed to provide safe spaces and positive enrichment for Littleton youth. This year we ran 391 programs and served 6,296 people with the programs we provide. We also place a huge emphasis on the ability for our programs to be monetarily accessible to all. To ensure we have developed a successful Youth Scholarship Program that allows us to assist families in Littleton by enrolling them using scholarship funds, otherwise they would not have had the financial means to attend. We also run the Holiday Helpers program that obtains winter holiday gifts and year round needs for families that are having financial difficulties. Last year we helped 45 kids and donated almost \$19,600 worth of items to these children in December 2022. In addition to programming, we provide special events throughout the year to develop community building in town and care for Fay Park, 300 King

Street, and Long Lake Beach, which we open and operate for the Public May through August.





Town of Littleton Fiscal Year 2025 Budget

PROGRAM OFFERINGS FROM JULY 2022 – JUNE

2023 INCLUDE:

Special Events:

Oktoberfest
Halloween Parade
Trunk or Treat
Bowl-A-Thon
*Fire & Ice**
Ties and Tiaras Dance
Egg Hunt
Touch-A-Truck
Movies in the Park
Kick off to Summer Party
3rd Thursdays
(May, June, July, and August)

Youth Services:

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



Aquatics:

US Sailing Programs
SUP Yoga
Beach Yoga
Boat Rentals



Community Education:

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

Summer Activities:

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



Town of Littleton Fiscal Year 2025 Budget

Recreational Sports & Leagues:

3v3 Basketball Tournament*

Youth Basketball Clinics

Youth Archery

Youth Cross Country

Youth Tennis

Pickleball Classes and Membership

Adult Basketball (indoor)

Adult Cornhole League

Adult Softball

Youth Flag Football

Adult Flag Football

Adult Indoor Soccer

Adult Volleyball



STAFFING 6 FTE:

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

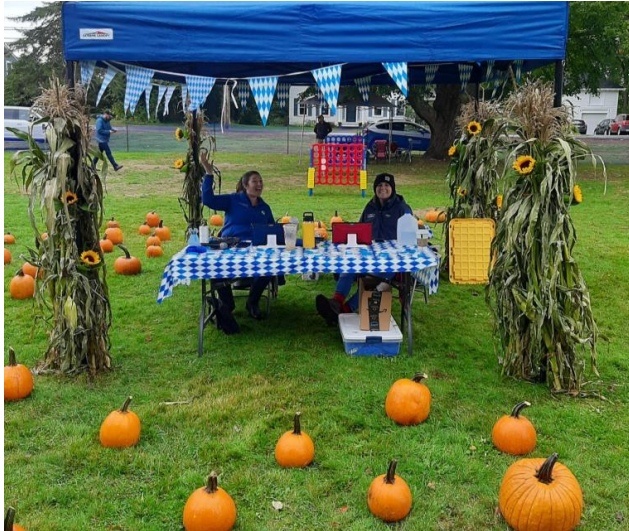
This fiscal year we increased the capacity for our summer programs, however for the second year in a row most of our summer programs were sold out with a large amount of people on the waiting list. This summer there was a total of 40 people on waiting lists.



Because we increased the number of participants we also need to increase our number of seasonal non-benefit eligible employees. Unfortunately we still face a challenge finding seasonal staff during the school year. We have to be very careful on scheduling staff and if afterschool staff are out sick or taking time off our FTE have to take over those shifts. We would like to have enough seasonal school year staff to prevent that from happening.

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





BUDGET ISSUES

The level staffing budget for PRCE FY 24 out of the General Fund includes 2 FTE positions. The Director and Assistant Director. In FY 23 the PRCE General Fund level funding also paid for the PRCE Office Coordinator position. For FY 25 I am requesting the Office Coordinator position be added back in to the General Fund. Our previous Town Administrator solely made the decision to cut out the Office Coordinator position from the General Fund as a way to cut costs from the overall FY 24 Town budget. This role assists the Director with payroll, AP packets, requisition requests, cash, check,

and credit card turnovers, the processing of purchasing cards, and department annual reports. Additionally they assist the Assistant Director with these tasks in the absence of the Director. The function of this role supports the department overall and should not be paid for by program fees. The other three full time PRCE employees funded by the PRCE revolving fund. Longevity for the PRCE staff that meet the requirements are also included in the general fund.

At spring town meeting in 2023 we dissolved the old enterprise account and are now operating exclusively off of a revolving and general fund combination.

Utilities have been increased from last year because inflation has had an increased effect on their costs. The Park Commission voted on November, 8, 2022 to increase the Youth Sports Field Usage Fees to \$30 per participant per. However, there is only so much that we can ask of the sports organizations until it starts to affect their registration numbers. Part of our mission is to provide access to affordable programming for our community and the sports leagues are very much a part of our community. Last year DPW made a request to install wells at some of these field locations and they obtained funding to install one well, that has yet to be constructed.

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

Lastly, all of our Special Events, with the exception of the Ties & Tiara's Dance, are at no cost to the public. While there is no financial burden for the public to attend the events are still extremely costly to put on. Last year we went over budget by around \$1,500. With the cost increase on all of the vendors, supplies, and equipment I have requested the level funding from FY 23 of \$25,000.



Town of Littleton Fiscal Year 2025 Budget

630 - Parks, Recreation & Community Education	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Parks, Recreation & Community Education Wages</u>							
Prce Director Wages	\$0	\$88,271	\$87,865	\$94,583	\$99,848	\$5,265	5.57%
Assistant Prce Director Wages	\$0	\$76,902	\$76,902	\$81,474	\$85,587	\$4,113	5.05%
Prce Staff Wages	\$0	\$36,319	\$36,319	\$30,792	\$32,383	\$1,591	5.17%
Longevity-Non Union	\$0	\$1,400	\$0	\$1,400	\$1,400	\$0	0.00%
<i>Total Parks, Recreation & Community Education Wages</i>	<i>\$0</i>	<i>\$202,892</i>	<i>\$201,086</i>	<i>\$208,249</i>	<i>\$219,218</i>	<i>\$10,969</i>	<i>5.27%</i>
<u>Parks, Recreation & Community Education Expenses</u>							
Prce Utilities	\$0	\$23,040	\$17,051	\$25,000	\$25,000	\$0	0.00%
Seminars/Workshops/Conferences	\$0	\$0	\$0	\$0	\$0	\$0	
Advertising	\$0	\$0	\$0	\$0	\$0	\$0	
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	
Prce Other Expenses	\$0	\$20,000	\$21,993	\$20,000	\$25,000	\$5,000	25.00%
<i>Total Parks, Recreation & Community Education Expenses</i>	<i>\$0</i>	<i>\$43,040</i>	<i>\$39,044</i>	<i>\$45,000</i>	<i>\$50,000</i>	<i>\$5,000</i>	<i>11.11%</i>
<i>Total Parks, Recreation & Community Education</i>	<i>\$0</i>	<i>\$245,932</i>	<i>\$240,130</i>	<i>\$253,249</i>	<i>\$269,218</i>	<i>\$15,969</i>	<i>6.31%</i>

Staffing

Name	Position	FTE	Grade	Step	Salary
Alicia Day	Prce Director	1.000	BA16	3	\$99,849
Timothy Michalski	Prce Asst Dir	1.000	BA14	3	\$85,588
Melanie Kirsch	Prce Office Coord	1.000	BA09	2	\$30,621
<i>Department Total</i>		<i>3.000</i>			<i>\$216,058</i>



Town of Littleton Fiscal Year 2025 Budget

PRCE CAMP LEAD I	11
PRCE CAMP SPECIALIST	3
PRCE JR CAMP COUNSELOR	12
PRCE PROGRAM AIDE I	1
PRCE CAMP LEAD II	1
PRCE HEAD LIFEGUARD	1
PRCE LIFEGUARD II	1
SPECIAL COURSE COORDINATOR	3
PRCE LIFEGUARD I	9
PRCE SR CAMP COUNSELOR	2
PRCE SNACK HUT MANAGER	1
PRCE SEASONAL PROGRAM COORD	4
PRCE RECREATION ATTENDANT	5
PRCE PRESCHOOL INSTRUCTOR	1

<i>Department Total</i>	<i>55.0</i>
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Town of Littleton Fiscal Year 2025 Budget

Culture & Recreation: Other

Memorial Day

Budget Narrative

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

693 - Memorial Day	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Memorial Other Services	\$405	\$750	\$610	\$1,250	\$1,250	\$0	0.00%
<i>Total Expenses</i>	<i>\$405</i>	<i>\$750</i>	<i>\$610</i>	<i>\$1,250</i>	<i>\$1,250</i>	<i>\$0</i>	<i>0.00%</i>
Total Memorial Day	\$405	\$750	\$610	\$1,250	\$1,250	\$0	0.00%

Patriots Day

Budget Narrative

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

Historical Commission

Budget Narrative

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

691 - Historical Commission	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Historical Other Supplies	\$190	\$4,480	\$349	\$4,480	\$4,480	\$0	0.00%
<i>Total Expenses</i>	<i>\$190</i>	<i>\$4,480</i>	<i>\$349</i>	<i>\$4,480</i>	<i>\$4,480</i>	<i>\$0</i>	<i>0.00%</i>
Total Historical Commission	\$190	\$4,480	\$349	\$4,480	\$4,480	\$0	0.00%



Town of Littleton Fiscal Year 2025 Budget

Cultural Council

Budget Narrative

The budget supports various projects for the Cultural Council.

695 - Cultural Council	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Cultural Council Expenses	\$5,600	\$4,100	\$4,100	\$5,600	\$5,600	\$0	0.00%
<i>Total Expenses</i>	<i>\$5,600</i>	<i>\$4,100</i>	<i>\$4,100</i>	<i>\$5,600</i>	<i>\$5,600</i>	<i>\$0</i>	<i>0.00%</i>
Total Cultural Council	\$5,600	\$4,100	\$4,100	\$5,600	\$5,600	\$0	0.00%

Shade Tree Committee

Budget Narrative

The budget supports various projects for the Shade Tree Committee

697 - Shade Tree Committee	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Shade Tree Expenses	\$2,373	\$5,000	\$3,532	\$5,000	\$5,000	\$0	0.00%
<i>Total Expenses</i>	<i>\$2,373</i>	<i>\$5,000</i>	<i>\$3,532</i>	<i>\$5,000</i>	<i>\$5,000</i>	<i>\$0</i>	<i>0.00%</i>
Total Shade Tree Committee	\$2,373	\$5,000	\$3,532	\$5,000	\$5,000	\$0	0.00%

Merrimack Valley Library Consortium

Budget Narrative

The budget supports the Library's partnership with the MVLC public library network of 36 communities

611 - MVLC	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Mvlc Assessment & Content	\$33,707	\$36,200	\$35,832	\$39,000	\$49,000	\$10,000	25.64%
<i>Total Expenses</i>	<i>\$33,707</i>	<i>\$36,200</i>	<i>\$35,832</i>	<i>\$39,000</i>	<i>\$49,000</i>	<i>\$10,000</i>	<i>25.64%</i>
Total MVLC	\$33,707	\$36,200	\$35,832	\$39,000	\$49,000	\$10,000	25.64%



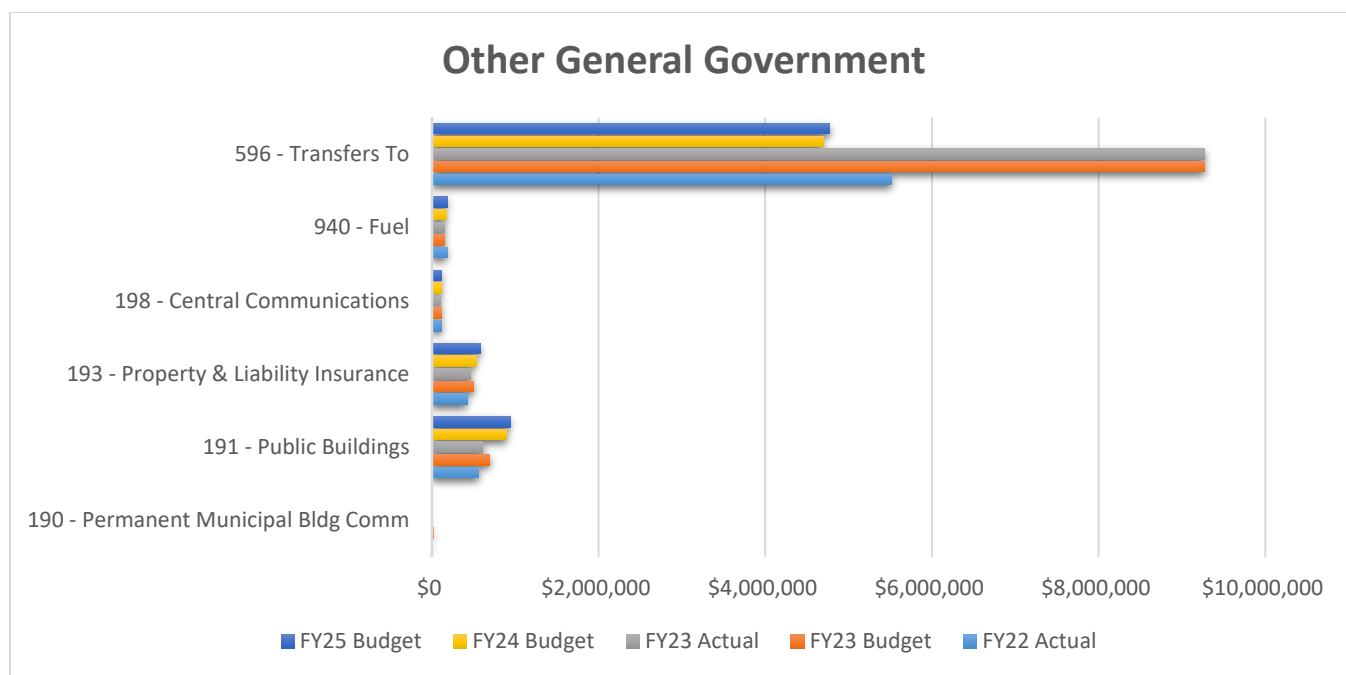


Town of Littleton Fiscal Year 2025 Budget

Other General Government

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

Other General Government Summary	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
Total Budgets							
190 - Permanent Municipal Bldg Comm	\$10,414	\$20,347	\$438	\$5,000	\$5,000	\$0	0.00%
191 - Public Buildings	\$561,400	\$694,496	\$608,693	\$895,498	\$939,459	\$43,961	4.91%
193 - Property & Liability Insurance	\$425,733	\$500,000	\$463,204	\$530,000	\$583,000	\$53,000	10.00%
198 - Central Communications	\$118,752	\$115,000	\$106,526	\$115,000	\$115,000	\$0	0.00%
940 - Fuel	\$181,677	\$156,205	\$155,891	\$170,000	\$187,000	\$17,000	10.00%
596 - Transfers To	\$5,519,030	\$9,273,040	\$9,273,040	\$4,693,245	\$4,772,130	\$78,885	1.68%
Total Other General Government	\$6,817,005	\$10,759,088	\$10,607,792	\$6,408,743	\$6,601,589	\$192,846	3.01%



Other General Government Breakout	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
Total Wages	\$66,703	\$115,523	\$71,928	\$196,998	\$229,820	\$32,822	16.66%
Total Expenses	\$6,750,303	\$10,643,565	\$10,535,863	\$6,211,745	\$6,371,769	\$160,024	2.58%
Total Other General Government	\$6,817,005	\$10,759,088	\$10,607,792	\$6,408,743	\$6,601,589	\$192,846	3.01%



Town of Littleton Fiscal Year 2025 Budget

Other General Government: Public Buildings

MISSION OF THE OFFICE

The Public Buildings/Facilities budget was managed by the Town Administrator but will now be managed by the new Facilities Manager reporting to the Town Administrator, and is responsible for keeping all Town buildings safe, clean, healthy and energy-efficient for use by the public and Town employees. The Facilities Manager is responsible for preventative maintenance for all town and school facilities, maintains and updates a town-wide and school-wide 10 year capital asset plan for all town and school buildings; recommends a prioritized list of maintenance needs, reviews all applications, construction documents, and permits for all town and school projects, and recommends methods and means of improving building operations with respect to energy efficiency, air quality, and health & safety. Often project specific improvements and repairs are assigned to and completed under the direction of the Permanent Municipal Building Committee (PMBC).

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

DESCRIPTION OF SERVICES

The Public Buildings/Facilities department plans and budgets for the energy needs of buildings, secures contracted cleaning services and performs preventative maintenance and minor repairs on buildings. The new Facilities Manager position will oversee, supervise, and facilitate the comprehensive management of all town facilities. Staff maintains the exterior walkways, including leaf pick up, snow removal, and sanding of these buildings as well. Town Buildings (non school) included in this budget are as follows – Shattuck Street Building, Cemetery Building, Police Station, Fire Station, Library and Highway Garage. The Town is projected to break ground on the new Senior Center Building in the spring.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY2022	FY2023	FY2024	Projected FY2025
Buildings Covered	Count	6	6	8	9

DEPARTMENTAL SERVICES

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

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



Town of Littleton Fiscal Year 2025 Budget

251 - Public Buildings	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Public Buildings Wages</u>							
Facilities Mgr - Salaries	\$0	\$40,324	\$0	\$117,174	\$114,876	(\$2,298)	-1.96%
Bldg Maint Supv - Wages	\$66,189	\$70,199	\$70,790	\$74,124	\$77,862	\$3,738	5.04%
Hourly							
Bldg Admin Supp - Wages	\$0	\$0	\$0	\$0	\$31,383	\$31,383	0.00%
Hourly							
Longevity-Non Union	\$0	\$0	\$700	\$700	\$700	\$0	0.00%
Bldg Maint Supv - Wages Ot	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Public Buildings Wages	\$66,189	\$110,523	\$71,490	\$191,998	\$224,820	\$32,822	17.10%
<u>Public Buildings Expenses</u>							
Pb Electricity	\$172,393	\$218,305	\$165,631	\$248,500	\$236,541	(\$11,959)	-4.81%
Pb Heat Natural Gas	\$55,597	\$60,000	\$62,665	\$70,389	\$71,425	\$1,036	1.47%
Pb Fuel Oil	\$0	\$0	\$700	\$0	\$0	\$0	0.00%
Pb Water	\$21,322	\$30,526	\$25,826	\$32,394	\$38,569	\$6,175	19.06%
Pb Bldg Maintenance Svc	\$220,829	\$230,542	\$254,483	\$312,577	\$322,274	\$9,697	3.10%
Pb Postage Mach Rent	\$7,067	\$7,100	\$4,579	\$7,200	\$8,545	\$1,345	18.68%
Pb Bldg Maint Supplies	\$14,008	\$30,000	\$17,142	\$20,940	\$25,785	\$4,845	23.14%
Pb Other Supplies	\$3,699	\$7,500	\$6,176	\$11,000	\$11,000	\$0	0.00%
Mileage	\$297	\$0	\$0	\$500	\$500	\$0	0.00%
Total Public Buildings Expenses	\$495,212	\$583,973	\$537,203	\$703,500	\$714,639	\$11,139	1.58%
Total Public Buildings	\$561,400	\$694,496	\$608,693	\$895,498	\$939,459	\$43,961	4.91%

Staffing

Name	Position	FTE	Grade	Step	Salary
vacant	Facility Director	1.000	BA16	7	\$109,641
George Dumas	Regular Non Exempt	1.000	BA11	7	\$78,200
vacant	Admin Staff	1.000	BA08	3	\$28,887
Department Total		3.000			\$216,728



Town of Littleton Fiscal Year 2025 Budget

Other General Government: Other

Permanent Municipal Building Committee

Budget Narrative

This budget supports technical assistance required for any projects through PMBC, the budget is level funded.

190 - PMBC	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Wages</u>							
Wages - Hourly	\$514	\$5,000	\$438	\$5,000	\$5,000	\$0	0.00%
Total Wages	\$514	\$5,000	\$438	\$5,000	\$5,000	\$0	0.00%
<u>Expenses</u>							
Pub Bldg - Eng Prof & Technica	\$9,900	\$15,347	\$0	\$0	\$0	\$0	0.00%
Total Expenses	\$9,900	\$15,347	\$0	\$0	\$0	\$0	
Total PMBC	\$10,414	\$20,347	\$438	\$5,000	\$5,000	\$0	0.00%

Property & Liability Insurance

Budget Narrative

This budget supports the property and liability insurance we have for the entire Town. We expect that in FY25 we will have some increases to premiums.

193 - Property & Liability Insurance	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Property & Liability Insurance	\$425,733	\$500,000	\$463,204	\$530,000	\$583,000	\$53,000	10.00%
Total Expenses	\$425,733	\$500,000	\$463,204	\$530,000	\$583,000	\$53,000	10.00%
Total Property & Liability Insurance	\$425,733	\$500,000	\$463,204	\$530,000	\$583,000	\$53,000	10.00%



Town of Littleton Fiscal Year 2025 Budget

Central Communications

Budget Narrative

The central communications supports all the software, hardware, cell phone reimbursements, toner for printers, and phone charges across the Town departments. Some departmental specific software costs have been allocated to the departments for transparency in reflecting the true cost of operating the departments for FY25.

198 - Central Communications	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Central Communications	\$118,752	\$115,000	\$106,526	\$115,000	\$115,000	\$0	0.00%
<i>Total Expenses</i>	<i>\$118,752</i>	<i>\$115,000</i>	<i>\$106,526</i>	<i>\$115,000</i>	<i>\$115,000</i>	<i>\$0</i>	<i>0.00%</i>
Total Central Communications	\$118,752	\$115,000	\$106,526	\$115,000	\$115,000	\$0	0.00%

Fuel

Budget Narrative

The fuel budget pays for all the fuel across the town and is increasing in FY25 to cover the additional Town vehicles and any potential price increases.

940 - Fuel	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Fuel	\$181,677	\$156,205	\$155,891	\$170,000	\$187,000	\$17,000	10.00%
<i>Total Expenses</i>	<i>\$181,677</i>	<i>\$156,205</i>	<i>\$155,891</i>	<i>\$170,000</i>	<i>\$187,000</i>	<i>\$17,000</i>	<i>10.00%</i>
Total Fuel	\$181,677	\$156,205	\$155,891	\$170,000	\$187,000	\$17,000	10.00%



Town of Littleton Fiscal Year 2025 Budget

Transfers from General Fund

Budget Narrative

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

990 - Transfers	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Transfer To Articles	\$1,210,000	\$50,244	\$50,244	\$0	\$0	\$0	0.00%
Transfer To Special Revenue	\$22,565	\$437,000	\$437,000	\$0	\$0	\$0	0.00%
Transfer To Capital Projects	\$1,461,500	\$1,957,295	\$1,957,295	\$1,043,000	\$1,693,436	\$650,436	62.36%
Transfer To Enterprise Fund	\$245,000	\$179,598	\$179,598	\$0	\$0	\$0	0.00%
Transfer To Trust Funds	\$2,579,965	\$6,648,903	\$6,648,903	\$3,650,245	\$3,078,694	(\$571,551)	-15.66%
Transfer To Agency Fund	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<i>Total Expenses</i>	<i>\$5,519,030</i>	<i>\$9,273,040</i>	<i>\$9,273,040</i>	<i>\$4,693,245</i>	<i>\$4,772,130</i>	<i>\$78,885</i>	<i>1.68%</i>
Total Transfers	\$5,519,030	\$9,273,040	\$9,273,040	\$4,693,245	\$4,772,130	\$78,885	1.68%



Town of Littleton Fiscal Year 2025 Budget

School Department Enrollment Data

Enrollment / Capacity data – Littleton Public Schools

School	Grade	Date Built	Added to (remodeled)	Capacity	Enrollment FY24
Shaker Lane Elementary	Pre-K - 2	1964	1994 (1998)	600	445
Russell Street Elementary	3 - 5	1969	(1991 (1994, 2009)	450	356
Middle School	6 - 8	1957	1991 (1994, 2000, 2007)	500	390
High School	9 - 12	2002		500	489
Totals				2,050	1,680

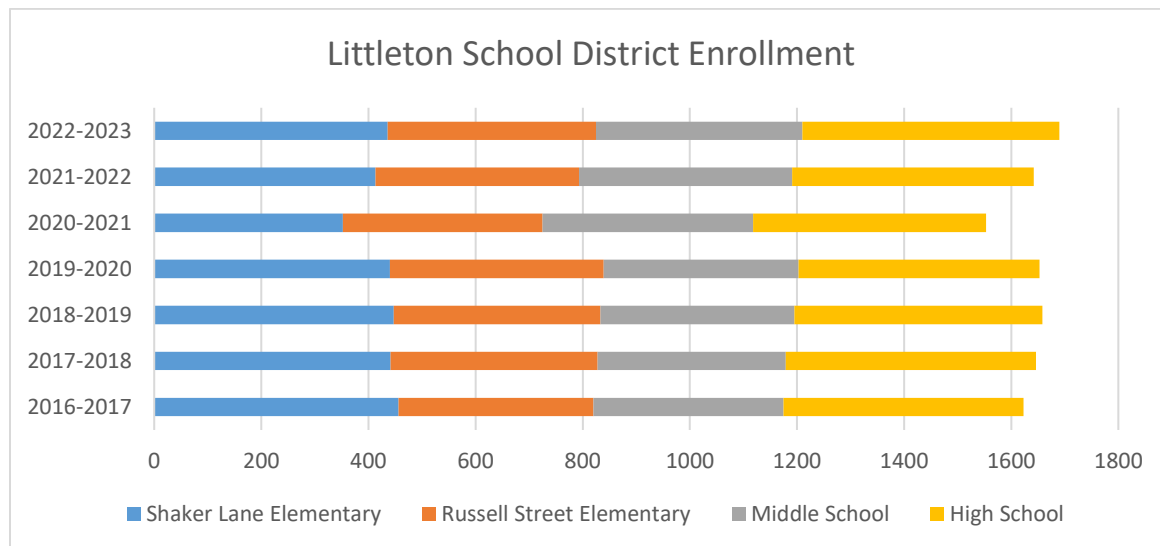
Source: Massachusetts Department of Elementary and Secondary Education

Enrollment (1)	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Shaker Lane Elementary	441	447	440	352	413	436	445
Russell Street Elementary	387	386	399	373	380	389	356
Middle School	351	362	364	393	398	385	390
High School	467	463	450	435	451	480	489
Totals	1,646	1,658	1,653	1,553	1,642	1,690	1,680

Enrollment Change	12	-5	-100	89	48	-10
Percentage Change	0.73%	-0.30%	-6.05%	5.73%	2.92%	-0.59%

Enrollment Change - 6 year period 2017-2018 to 2023-2024	34
Percentage Change - 6 year period 2017-2018 to 2023-2024	2.07%
Average Annual Growth Rate - 6 year period 2017-2018 to 2023-2024	0.41%

Source: Massachusetts Department of Elementary and Secondary Education





Town of Littleton Fiscal Year 2025 Budget

School Choice and Other In-District Enrollment

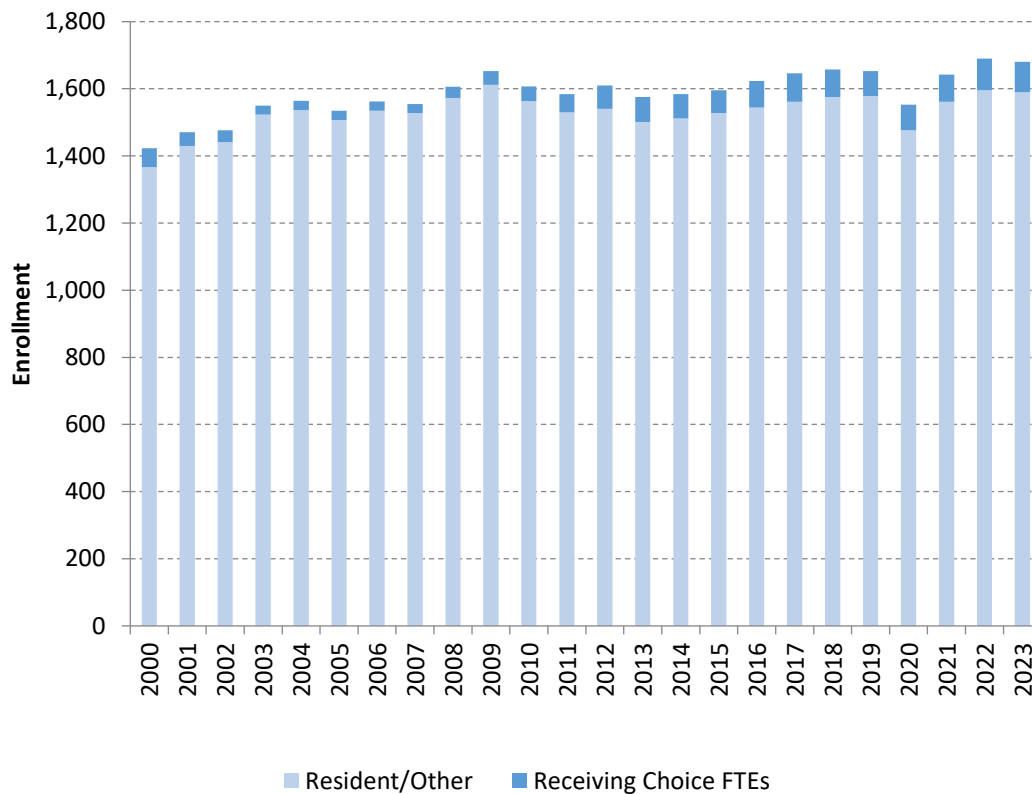
FY	Receiving Choice FTEs	Total Enrollment	Resident/ Other Enrollment	% Choice	FY	Receiving Choice FTEs	Total Enrollment	Resident/ Other Enrollment	% Choice
2000	56.0	1,423	1,367	3.9	2012	69.9	1,610	1,540	4.3
2001	40.8	1,471	1,430	2.8	2013	75.0	1,576	1,501	4.8
2002	34.8	1,476	1,441	2.4	2014	72.5	1,584	1,512	4.6
2003	27.0	1,550	1,523	1.7	2015	68.5	1,596	1,528	4.3
2004	27.7	1,564	1,536	1.8	2016	78.4	1,623	1,545	4.8
2005	28.2	1,535	1,507	1.8	2017	84.3	1,646	1,562	5.1
2006	27.2	1,562	1,535	1.7	2018	81.9	1,658	1,576	4.9
2007	27.2	1,555	1,528	1.7	2019	74.5	1,653	1,579	4.5
2008	33.2	1,606	1,573	2.1	2020	76.3	1,553	1,477	4.9
2009	41.4	1,653	1,612	2.5	2021	80.4	1,642	1,562	4.9
2010	43.3	1,607	1,564	2.7	2022	94.0	1,690	1,596	5.6
2011	54.2	1,584	1,530	3.4	2023	90.0	1,680	1,590	5.4

Source: Massachusetts Department of Elementary and Secondary Education



Town of Littleton Fiscal Year 2025 Budget

School Choice / Resident Enrollment



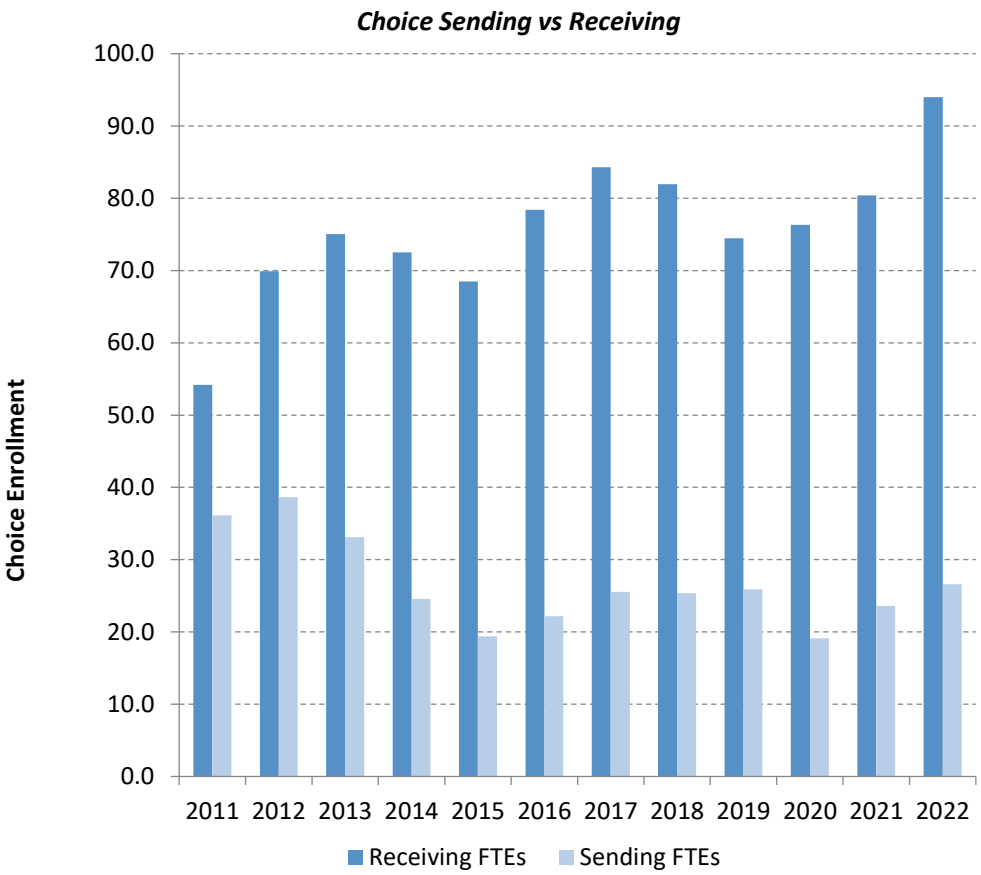
School Choice Trends in Enrollment and Tuition

Receiving					Sending				
FY	FTE Pupils	Tuition	FTE Pupils	Tuition	FY	FTE Pupils	Tuition	FTE Pupils	Tuition
2000	56.0	251,089	28.6	127,818	2012	69.9	393,439	38.6	216,316
2001	40.8	250,429	20.5	98,194	2013	75.0	421,305	33.1	201,235
2002	34.8	239,170	17.1	83,263	2014	72.5	401,916	24.6	141,504
2003	27.0	173,840	16.2	84,099	2015	68.5	373,331	19.4	104,831
2004	27.7	151,922	14.0	73,674	2016	78.4	431,572	22.2	143,874
2005	28.2	207,454	19.3	100,341	2017	84.3	522,764	25.5	145,083
2006	27.2	264,531	30.0	156,929	2018	81.9	495,088	25.4	151,269
2007	27.2	144,359	37.9	201,830	2019	74.5	435,799	25.9	151,323
2008	33.2	168,472	41.2	218,560	2020	76.3	419,077	19.1	111,218
2009	41.4	257,698	42.5	239,196	2021	80.4	450,864	23.6	153,052
2010	43.3	271,193	35.6	195,352	2022	94.0	512,167	26.6	201,406
2011	54.2	289,419	36.1	194,875	2023	90.0	495,031	22.0	148,460

Source: Massachusetts Department of Elementary and Secondary Education



Town of Littleton Fiscal Year 2025 Budget





Education

Littleton Public Schools Organizational Chart



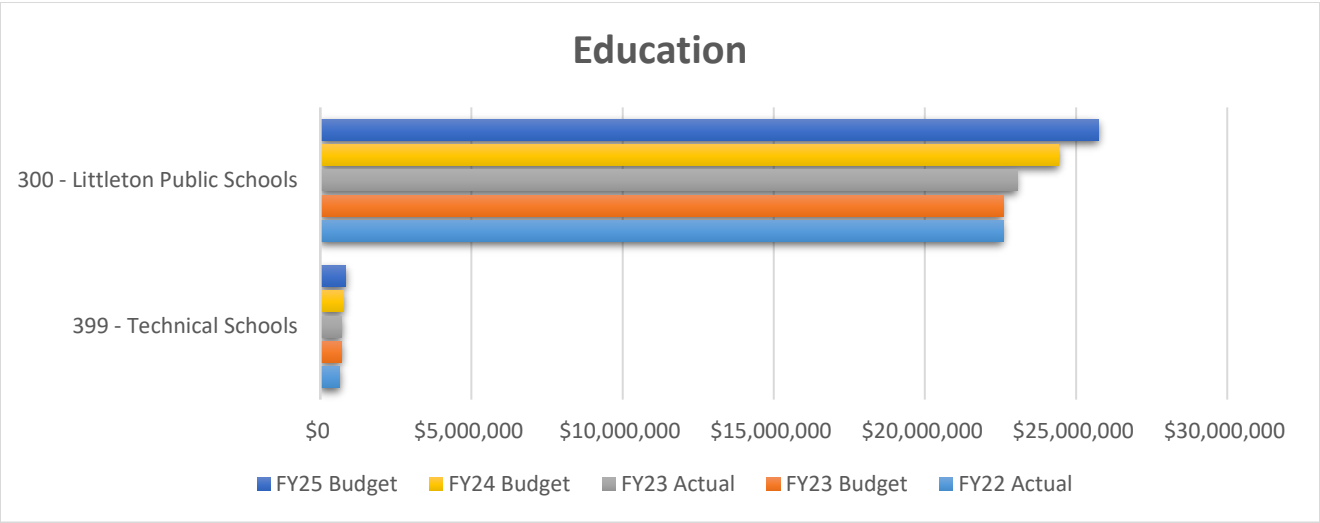


Town of Littleton Fiscal Year 2025 Budget

Education – Budget Summary

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

Education Summary	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
Total Budgets							
399 - Technical Schools	\$649,490	\$713,406	\$713,406	\$781,592	\$894,143	\$112,551	14.40%
300 - Littleton Public Schools	\$22,645,798	\$23,392,527	\$22,981,458	\$24,433,262	\$25,488,928	\$1,055,666	4.32%
Total Education	\$23,295,288	\$24,105,933	\$23,694,864	\$25,214,854	\$26,383,071	\$1,168,217	4.63%





Town of Littleton Fiscal Year 2025 Budget

Education: FY25 School Appropriation

Budget Appropriation Data

Littleton Public Schools	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Town Appropriation	\$22,645,798	\$23,392,527	\$22,981,458	\$24,433,262	\$25,488,928	\$1,055,666	4.32%

Net Town Appropriations

Littleton Public Schools Net Town Appropriation	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Budget
Total Town Appropriation	\$19,790,270	\$21,117,881	\$22,645,798	\$22,981,458	\$24,433,262	\$25,488,928
Net State Aid-Schools	\$3,020,812	\$2,984,082	\$3,090,063	\$3,121,193	\$3,851,016	\$4,099,910
Net Town Appropriation	\$16,769,458	\$18,133,799	\$19,555,735	\$19,860,265	\$20,582,246	\$21,389,018
Net Town Appropriation % Total Town Appropriation	84.74%	85.87%	86.35%	86.42%	84.24%	83.91%

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

	Total	Average Annual Increase
Appropriation Increase FY20 - FY25	\$5,698,658.00	\$1,139,731.60
% Appropriation Increase FY20 - FY25	28.80%	5.21%
Total Net School State Aid Increase FY20 - FY25	\$1,079,098.00	\$215,819.60
Total % Net School State Aid Increase FY20 - FY25	35.72%	6.64%

State Aid has lagged the increases in the Town's appropriation to the School budget. The Town has consistently funded more of the appropriation to the school department. In FY19 the Town's net appropriation was 84.74% of the Total appropriation. In FY25, that percentage decreases to 84.07%.

The appropriation has increased on average \$1,189,731 or 5.42% per year over the past 5 budget cycles. In that time, net State Aid has increased by \$215,819.60.



Town of Littleton Fiscal Year 2025 Budget

Education: Other Education

Budget Narrative

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

399 - Technical Schools	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Assessments-Nvths	\$649,490	\$713,406	\$713,406	\$781,592	\$894,143	\$112,551	14.40%
<i>Total Expenses</i>	<i>\$649,490</i>	<i>\$713,406</i>	<i>\$713,406</i>	<i>\$781,592</i>	<i>\$894,143</i>	<i>\$112,551</i>	<i>14.40%</i>
 <i>Total Technical Schools</i>	 <i>\$649,490</i>	 <i>\$713,406</i>	 <i>\$713,406</i>	 <i>\$781,592</i>	 <i>\$894,143</i>	 <i>\$112,551</i>	 <i>14.40%</i>



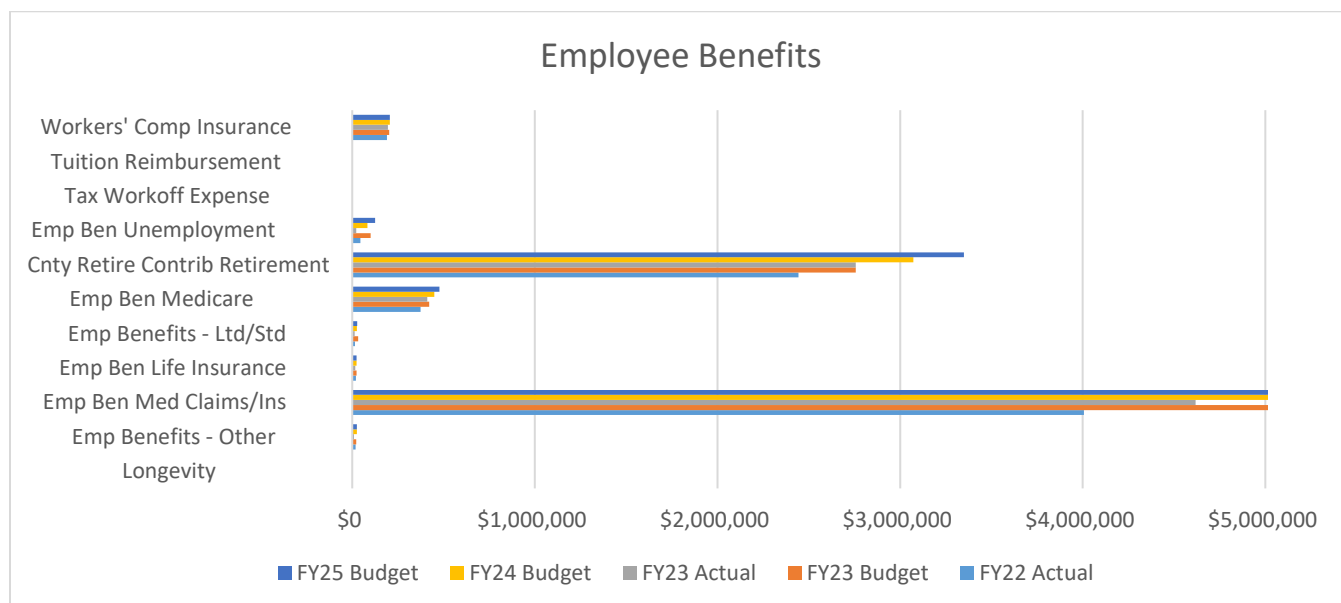
Town of Littleton Fiscal Year 2025 Budget

Employee Benefits

Budget Narrative

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

910 - Employee Benefits	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Longevity	\$0	\$0	\$700	\$0	\$0	\$0	0.00%
Emp Benefits - Other	\$18,650	\$22,000	\$8,867	\$25,000	\$25,000	\$0	0.00%
Emp Ben Med Claims/Ins	\$4,006,834	\$5,111,510	\$4,617,975	\$5,485,225	\$5,850,469	\$365,244	6.66%
Emp Ben Life Insurance	\$19,603	\$24,000	\$16,625	\$24,000	\$24,000	\$0	0.00%
Emp Benefits - Ltd/Std	\$15,274	\$33,000	\$12,914	\$25,000	\$0	(\$25,000)	-100.00%
Emp Ben Medicare	\$373,393	\$421,165	\$411,376	\$450,000	\$450,000	\$0	0.00%
Cnty Retire Contrib Retirement	\$2,443,511	\$2,757,015	\$2,757,015	\$3,073,432	\$2,885,731	(\$187,701)	-6.11%
Emp Ben Unemployment	\$44,250	\$100,000	\$21,447	\$84,000	\$84,000	\$0	0.00%
Tax Workoff Expense	\$0	\$0	\$7,256	\$0	\$0	\$0	0.00%
Tuition Reimbursement	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Workers' Comp Insurance	\$190,345	\$203,000	\$195,575	\$205,000	\$205,000	\$0	0.00%
OPEB Funding				\$1,870,000	\$1,578,812		0.00%
Total Expenses	\$7,111,860	\$8,671,690	\$8,049,750	\$11,241,657	\$11,103,012	(\$138,645)	-1.23%
Total Employee Benefits	\$7,111,860	\$8,671,690	\$8,049,750	\$11,241,657	\$11,103,012	(\$138,645)	-1.23%





Town of Littleton Fiscal Year 2025 Budget

Employee Benefits: Unemployment

Budget Narrative

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

910 - Employee Benefits - Unemployment	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Emp Ben Unemployment	\$44,250	\$100,000	\$21,447	\$84,000	\$84,000	\$0	0.00%
<i>Total Expenses</i>	<i>\$44,250</i>	<i>\$100,000</i>	<i>\$21,447</i>	<i>\$84,000</i>	<i>\$84,000</i>	<i>\$0</i>	<i>0.00%</i>
Total Unemployment	\$44,250	\$100,000	\$21,447	\$84,000	\$84,000	\$0	0.00%

Employee Benefits: Medicare Tax

Budget Narrative

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

910 - Employee Benefits - Medicare	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Emp Ben Medicare	\$373,393	\$421,165	\$411,376	\$450,000	\$450,000	\$0	0.00%
<i>Total Expenses</i>	<i>\$373,393</i>	<i>\$421,165</i>	<i>\$411,376</i>	<i>\$450,000</i>	<i>\$450,000</i>	<i>\$0</i>	<i>0.00%</i>
Total Medicare	\$373,393	\$421,165	\$411,376	\$450,000	\$450,000	\$0	0.00%



Town of Littleton Fiscal Year 2025 Budget

Employee Benefits: Life Insurance

Budget Narrative

The Town pays 70% of the premium on both a \$10,000 basic life policy for active employees and \$5,000 policy for retirees. Currently, 277 active and 112 retirees have elected to have life insurance benefits.

910 - Employee Benefits - Life Insurance	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Emp Ben Life Insurance	\$19,603	\$24,000	\$16,625	\$24,000	\$24,000	\$0	0.00%
<i>Total Expenses</i>	<i>\$19,603</i>	<i>\$24,000</i>	<i>\$16,625</i>	<i>\$24,000</i>	<i>\$24,000</i>	<i>\$0</i>	<i>0.00%</i>
 <i>Total Life Insurance</i>	 <i>\$19,603</i>	 <i>\$24,000</i>	 <i>\$16,625</i>	 <i>\$24,000</i>	 <i>\$24,000</i>	 <i>\$0</i>	 <i>0.00%</i>

Employee Benefits: Middlesex Retirement

Budget Narrative

Assessment for FY25 calculated from valuation report. Amount includes an extra contribution from free cash. This contribution has been redirected to the pension expense as OPEB may not require an excess contribution beyond the new employee component. Additional asset contributions totaling \$5.3million over the past 7 years, have already helped control our assessment increases by reducing our total assessments over that period (FY17 to FY21). The actuary at MCRS estimated the total reduction already earned by the Town through FY36 at over \$11,715,000. More information on the retirement system is provided in the next section of the report.

910 - Employee Benefits - Middlesex Retirement	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Cnty Retire Contrib Retirement	\$2,443,511	\$2,757,015	\$2,757,015	\$3,073,432	\$2,885,731	(\$187,701)	-6.11%
<i>Total Expenses</i>	<i>\$2,443,511</i>	<i>\$2,757,015</i>	<i>\$2,757,015</i>	<i>\$3,073,432</i>	<i>\$2,885,731</i>	<i>(\$187,701)</i>	<i>-6.11%</i>
 <i>Total Middlesex Retirement</i>	 <i>\$2,443,511</i>	 <i>\$2,757,015</i>	 <i>\$2,757,015</i>	 <i>\$3,073,432</i>	 <i>\$2,885,731</i>	 <i>(\$187,701)</i>	 <i>-6.11%</i>



Town of Littleton Fiscal Year 2025 Budget

Employee Benefits: Other Post-Employment Benefits (OPEB)

Budget Narrative

Contribution for FY25 based on actuarial schedule + \$120,000 estimate for new employee normal cost per policy. Policy contribution from Free Cash has been redirected to the Middlesex Retirement expense. The Town is currently on schedule to be fully funded in FY35. More information on the OPEB contribution and Trust Fund can be found in the separate OPEB section of the report.

Employee Benefits: Health Insurance

Budget Narrative

10% increase in premium for FY25. Adds 20 family, 11 single and 25 retiree plans for the year in addition to the benefit eligible FTE's added in the FY25 budget.

910 - Employee Benefits - Health Insurance	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Emp Ben Med Claims/Ins	\$4,006,834	\$5,111,510	\$4,617,975	\$5,485,225	\$5,850,469	\$365,244	6.66%
<i>Total Expenses</i>	<i>\$4,006,834</i>	<i>\$5,111,510</i>	<i>\$4,617,975</i>	<i>\$5,485,225</i>	<i>\$5,850,469</i>	<i>\$365,244</i>	<i>6.66%</i>
 <i>Total Health Insurance</i>	 <i>\$4,006,834</i>	 <i>\$5,111,510</i>	 <i>\$4,617,975</i>	 <i>\$5,485,225</i>	 <i>\$5,850,469</i>	 <i>\$365,244</i>	 <i>6.66%</i>



Town of Littleton Fiscal Year 2025 Budget

Employee Benefits: Pension – Middlesex County Retirement System

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

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

Littleton Defined Benefit Pension Plan

Pension Liability

Littleton Plan Data

Valuation Date (1)	2015	2017	2019	2021	2023
Accrued Liability	\$45,237,818	\$52,263,175	\$59,899,994	\$69,553,263	\$81,260,180
Value of Assets	\$25,033,064	\$29,919,769	\$37,804,889	\$42,781,480	\$55,262,346
Unfunded Liability	\$20,204,754	\$22,343,406	\$22,095,105	\$26,771,783	\$25,997,834
Percent Funded	55.34%	57.25%	63.11%	61.51%	68.01%
Accrued Liability Growth		15.53%	14.61%	16.12%	16.83%
Value of Assets Growth		19.52%	26.35%	13.16%	29.17%

Middlesex Retirement System

Valuation Date (1)	2015	2017	2019	2021	2023
Accrued Liability	\$2,195,732,452	\$2,492,161,766	\$2,797,535,970	\$3,165,584,276	\$3,450,498,511
Value of Assets	\$967,146,018	\$1,141,122,663	\$1,339,085,622	\$1,523,736,765	\$1,881,791,125
Unfunded Liability	\$1,228,586,434	\$1,351,039,103	\$1,458,450,348	\$1,641,847,511	\$1,568,707,386
Percent Funded	44.05%	45.79%	47.87%	48.13%	54.54%
Accrued Liability Growth		13.50%	12.25%	13.16%	9.00%
Value of Assets Growth		17.99%	17.35%	13.79%	23.50%

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

The Town is part of Middlesex County Retirement System (MCRS). Valuations by MCRS are conducted every 2 years. These valuation reports set the assessments for the following 2 fiscal years. Assets contributed by both the Town and its employees are accounted for separately from the plan assets of other member communities. Additionally, MCRS provides the Town with separate assessment data for both Littleton Light and Water departments. MCRS is able to account for the assets for the Town and LELWD separately. The Town as a whole (both Town and LELWD), currently has a funded ratio of 68.01% as opposed to the system's 54.54% as a whole.

The system intends to be fully funded by FY36 utilizing a schedule of assessment increases of 6.5% annually to FY29 and 4% thereafter, to FY35. The Town has sent additional funds to MCRS each year since 2016, totaling



Town of Littleton Fiscal Year 2025 Budget

\$5,337,000 or an average of \$762,000 per year. These funds are estimated by the actuaries at MCRS, to save the Town \$11,715,000 in assessments between FY24 & FY35, including \$617,000 in FY24. This savings is in addition to the savings already realized in the years from FY17 to FY23.

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

Other Post-Employment Benefits (OPEB)

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

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

Using the services of an actuary, the Town has determined the Net OPEB liability for other post-employment benefits for active and retired employees following the GASB Statements 74 and 75 (including health care and life insurance) as of June 30, 2021. The total OPEB liability was \$27,713,069, less plan fiduciary net position of \$21,650,957, and the Net OPEB liability of \$6,062,112. The Electric Light Department's Other Post Employment Benefits Trust fund is stated separately from the Town.

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

Other Post-Employment Benefits

Valuation Date (1)	Littleton Plan Data				
	2019	2020	2021	2022	2023
Total OPEB Liability	\$28,339,744	\$33,199,756	\$27,713,069	\$29,326,901	\$35,946,001
Value of Assets	\$12,089,224	\$14,626,403	\$21,650,957	\$23,367,760	\$24,559,017
Unfunded Liability	\$16,250,520	\$18,573,353	\$6,062,112	\$5,959,141	\$11,386,984
Discount rate	7.50%	6.75%	6.50%	6.50%	6.00%
Percent Funded	42.66%	44.06%	78.13%	79.68%	68.32%
Accrued Liability Growth		17.15%	-16.53%	5.82%	22.57%
Value of Assets Growth		20.99%	48.03%	7.93%	5.10%

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



Town of Littleton Fiscal Year 2025 Budget

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

As with our pension plan, the Town's Financial Policy makes provisions for extra payments to the Trust from both the use of free cash and an amount associated with new employees. These extra funds are intended to keep up with the increasing normal costs associated with the plan. Normal costs for OPEB benefits are costs attributable to the current year of service. The Town is currently on schedule to be fully funded in FY31. As of the last valuation report, the fund is 78.13% funded.

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

From Standard & Poor's Ratings Guide ¹

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

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

How much weight do pensions/OPEBs receive in ratings?

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

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

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

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



Town of Littleton Fiscal Year 2025 Budget

From Government Finance Officers Association (GFOA) ²

GFOA Best Practice

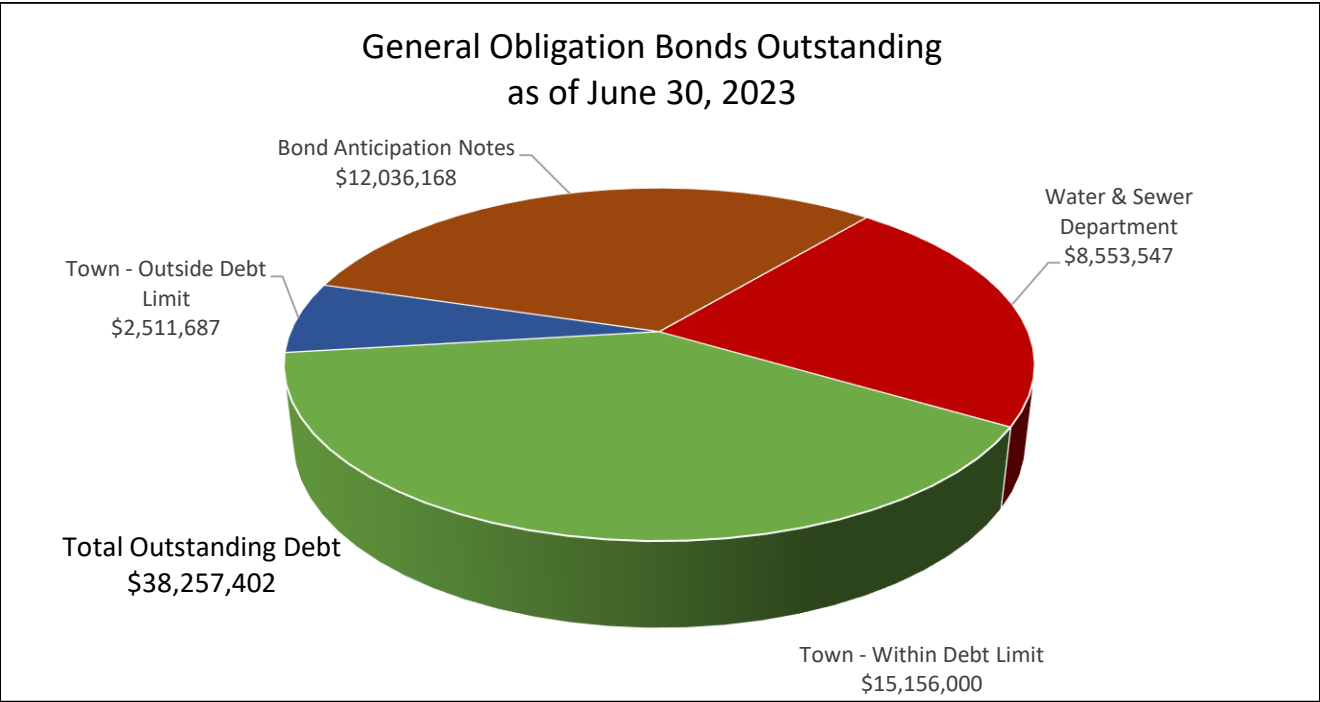
GFOA recommends that government officials ensure that the costs of DB pensions and OPEB are properly measured and reported. Sustainability requires governments that sponsor or participate in DB pension plans, or that offer OPEB, to contribute the full amount of their actuarially determined contribution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

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

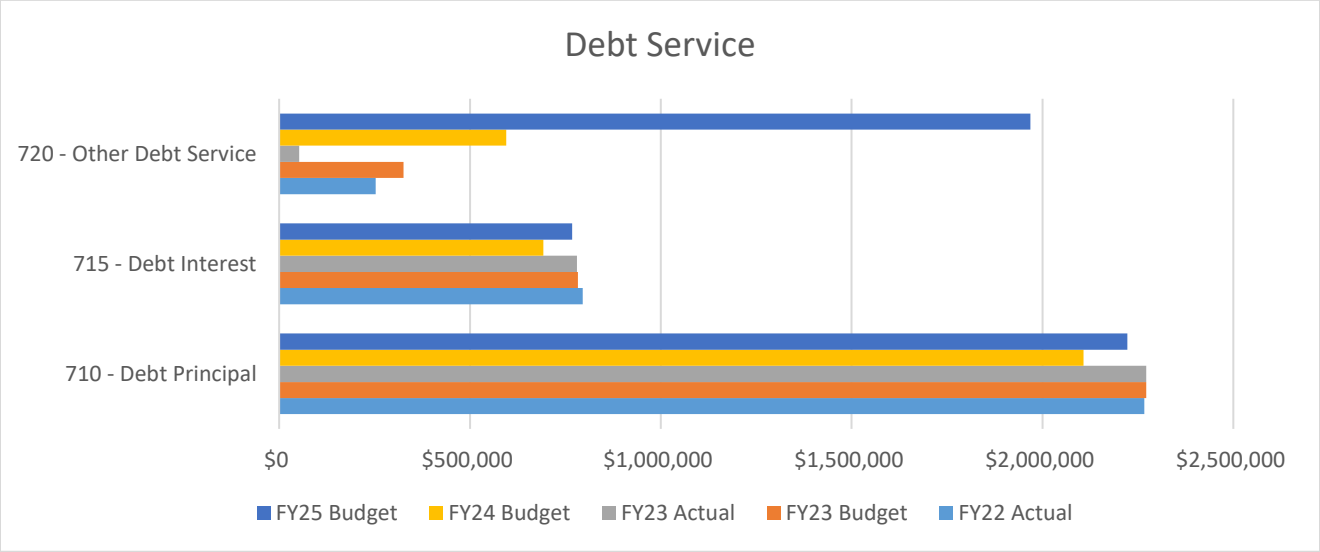


Town of Littleton Fiscal Year 2025 Budget

Debt Service



Debt Service Summary	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
Total Budgets							
710 - Debt Principal	\$2,266,576	\$2,272,014	\$2,271,847	\$2,107,124	\$2,223,557	\$116,433	5.53%
715 - Debt Interest	\$795,162	\$782,525	\$780,460	\$692,408	\$768,615	\$76,207	11.01%
720 - Other Debt Service	\$252,741	\$325,735	\$52,559	\$595,000	\$1,950,350	\$1,355,350	227.79%
Total Debt Service	\$3,314,480	\$3,380,274	\$3,104,866	\$3,394,532	\$4,942,522	\$1,547,990	45.60%





Town of Littleton Fiscal Year 2025 Budget

Debt Service - Long Term Debt

Budget Narrative

Principal payments on our long-term debt increase by \$115,533. FY25 is the first year of the Indian Hill Purchase debt

710 - Debt Principal	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Principal - Lt Debt	\$2,266,576	\$2,272,014	\$2,271,847	\$2,107,124	\$2,223,557	\$116,433	5.53%
Total Expenses	\$2,266,576	\$2,272,014	\$2,271,847	\$2,107,124	\$2,223,557	\$116,433	5.53%
Total Debt Principal	\$2,266,576	\$2,272,014	\$2,271,847	\$2,107,124	\$2,223,557	\$116,433	5.53%

715 - Debt Interest	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Interest - Lt Debt	\$795,162	\$782,525	\$780,460	\$692,408	\$768,615	\$76,207	11.01%
	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Expenses	\$795,162	\$782,525	\$780,460	\$692,408	\$768,615	\$76,207	11.01%
Total Debt Interest	\$795,162	\$782,525	\$780,460	\$692,408	\$768,615	\$76,207	11.01%

Debt Service -Short Term Debt

Budget Narrative

Short term debt or Bank Anticipation Notes (BAN's) cover the initial financing of Town projects until a General obligation Bond (long term debt) can be issued. For FY25 short-term debt costs of \$1,968,350 are estimated interest costs for the senior center and sewer projects applicable to the Town as well as the renovation of 36 King Street and Tennis Court projects.

752 - Other Debt	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Other Debt Service	\$970	\$5,808	\$5,808	\$0	\$817,000	\$817,000	0.00%
Debt Issuance Profess Serv	\$11,500	\$0	\$500	\$0	\$275,000	\$275,000	0.00%
Interest - St Debt	\$240,271	\$319,927	\$46,251	\$595,000	\$858,350	\$263,350	44.26%
Total Expenses	\$252,741	\$325,735	\$52,559	\$595,000	\$1,950,350	\$1,355,350	227.79%
Total Other Debt	\$252,741	\$325,735	\$52,559	\$595,000	\$1,950,350	\$1,355,350	227.79%



Town of Littleton Fiscal Year 2025 Budget

Non-General Fund Budgets

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

Non General Fund Budgets	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Amended Budget	FY25 Proposed Budget	\$ Variance	% Variance
197 - Littleton Cable Television	\$355,618	\$387,898	\$323,284	\$413,203	\$457,773	\$44,570	10.79%
Total Non-General Fund	\$355,618	\$387,898	\$323,284	\$413,203	\$457,773	\$44,570	10.79%

LCTV Organizational Chart





Town of Littleton Fiscal Year 2025 Budget

Littleton Community Television (LCTV)

MISSION OF THE OFFICE

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

DESCRIPTION OF SERVICES

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

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY2024 (Projected)	Projected FY2025
Meetings televised (New Hrs)	Output	380	380
Programs televised (New Hrs)	Output	164	164
Outreach/Training Hours	Output	150	65
Hours of programming televised	Output	5508	5000+

DEPARTMENTAL SERVICES

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

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

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

MAJOR ACCOMPLISHMENTS

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

- Additional Meetings include, MPIC, Library Trustees, COA, Friends/COA Mtgs, Park/Rec Commission, PMBC, CPC, Park Comm., Open Space & Rec Comm.

- Continue to implement procedures and technical abilities for Remote (Zoom), Hybrid, and in-person Meetings

- Successful Coverage of Annual Town Meetings – Indoors & Streaming Live

- 5 Year Renewal of IMA with the Town of Boxborough..



Town of Littleton Fiscal Year 2025 Budget

DEPARTMENTAL GOALS

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

525 - Littleton Cable Television	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	\$ Variance	% Variance
<u>Littleton Cable Television Wages</u>							
Wages - Manager/Dept Head	\$93,187	\$95,631	\$95,647	\$103,123	\$106,217	\$3,094	3.00%
Wages - Hourly	\$121,501	\$127,682	\$127,697	\$137,520	\$167,170	\$29,650	21.56%
Longevity-Non Union	\$1,400	\$1,500	\$1,450	\$1,500	\$1,500	\$0	0.00%
Total Littleton Cable Television Wages	\$216,088	\$224,813	\$224,795	\$242,143	\$274,887	\$32,744	13.52%
<u>Littleton Cable Television Expenses</u>							
Vehicle Repair/Maint	\$310	\$1,800	\$712	\$1,800	\$1,000	(\$800)	-44.44%
Equipment Repair/Maint	\$1,770	\$5,000	\$1,714	\$9,000	\$10,000	\$1,000	11.11%
Professional Services Other	\$8,813	\$14,150	\$9,550	\$13,000	\$12,000	(\$1,000)	-7.69%
Telephone/Wireless/Data	\$220	\$600	\$240	\$600	\$600	\$0	0.00%
Software & Systems Contracts	\$0	\$210	\$3,195	\$100	\$1,200	\$1,100	1100.00%
Office Supplies	\$707	\$2,470	\$666	\$2,800	\$3,000	\$200	7.14%
Postage	\$0	\$200	\$9	\$1,000	\$100	(\$900)	-90.00%
Hardware	\$3,183	\$4,000	\$399	\$0	\$4,000	\$4,000	
Tech Supplies	\$3,721	\$4,100	\$2,801	\$3,600	\$3,600	\$0	0.00%
Publications & Subscriptions	\$4,269	\$3,745	\$4,408	\$4,300	\$4,300	\$0	0.00%
Health Insurance	\$29,092	\$35,000	\$33,346	\$38,000	\$41,800	\$3,800	10.00%
Life Insurance	\$175	\$250	\$182	\$300	\$300	\$0	0.00%
Medicare Tax	\$2,801	\$3,227	\$2,989	\$3,512	\$3,800	\$288	8.20%
Lctv Capital Expenses	\$52,518	\$48,333	\$0	\$48,333	\$48,000	(\$333)	-0.69%
Pensions, Contributory	\$31,951	\$40,000	\$38,278	\$44,715	\$49,186	\$4,471	10.00%
Total Littleton Cable Television Expenses	\$139,530	\$163,085	\$98,490	\$171,060	\$182,886	\$11,826	6.91%
Total Littleton Cable Television	\$355,618	\$387,898	\$323,284	\$413,203	\$457,773	\$44,570	10.79%

Staffing

Name	Position	FTE	Grade	Step	Salary
Mark Crory	Lctv Exec Director	1.000	BA15	9	\$106,217
Kirby Dolak	Lctv Program Supv	1.000	BA11	10	\$83,855
Judith Reid	Lctv Vid Prod Coord	1.000	BA07	4	\$57,817
New Position	Lctv Vid Prod Coord	0.475	BA07	1	\$24,874
Department Total		3.475			\$272,763





Town of Littleton Fiscal Year 2025 Budget

Capital Budget

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

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

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

Items that were previously voted as separate capital articles but did not meet the above definition were moved into the operating budgets (at the time of this report the school "operating" capital were still included in the capital plan).

Summary Capital Requests by Department/Year

Capital Requests as of December 19, 2023

Department	FY25	FY26	FY27	FY28
Cemetery Department	39,950	104,950	109,950	9,950
DPW - Parks	509,000	527,500	294,800	636,000
Elder and Human Services		105,698		
Fire	270,000	200,000	625,000	120,000
Land Use and Building	30,000	83,000		125,000
LCTV	48,000	87,565	78,200	110,200
Library				
PRCE	347,603	2,684,000	1,915,000	950,000
Police	250,000	265,000	241,500	253,575
School	665,000	2,455,000	4,935,000	2,360,000
Town	4,000,000			
Town Clerk	19,000	24,000		
Grand Total	\$ 6,178,553	\$ 6,536,713	\$ 8,199,450	\$ 4,564,725

FY25 Funding Sources \$1,493,000 from fund balance;
\$84,496 from CPC ; \$48,000 from Trust and PEG funds; \$2,981,047 from Capital Stabilization; and \$280,000 from ARPA funds.



Town of Littleton Fiscal Year 2025 Budget

Capital – Proposed Funding

After multiple meetings the following projects were recommended for funding in Fiscal Year 2025 based on the needs of the Town as recommended by the Finance Committee and the Select Board. See full Comprehensive 10-Year Capital Improvement Plan (CIP) online at: <https://www.littletonma.org>

FY2025 PROPOSED CAPITAL IMPROVEMENT PLAN (CIP) - From CPC

Departments/Projects	Proposed Funding	Description
<u>Parks, Recreation & Community Education</u>		
Resurfacing basketball courts at 300 King Street	32,110	Resurface Basketball Court to extend useful life
Long Lake Dock Replacement	42,436	Replace the Dock at Long Lake
<i>PRCE Subtotal</i>	<i>74,546</i>	
<u>Cemetery Department</u>		
Historic Gravestone Preservation	9,950	Preserve Historic Grave Stones
<i>Cemetery Subtotal</i>	<i>9,950</i>	
TOTAL FY25 CAPITAL IMPROVEMENT PLAN FROM CPC	<i>84,496</i>	

FY2025 PROPOSED CAPITAL IMPROVEMENT PLAN (CIP) - From CAPITAL STABILIZATION

Departments/Projects	Proposed Funding	Funding Source
<u>Town of Littleton</u>		
36 King Street Renovation	2,981,047	Renovation of 36 King Street
<i>Town Subtotal</i>	<i>2,981,047</i>	
TOTAL FY25 CAPITAL IMPROVEMENT PLAN FROM Capital Stabilization	<i>2,981,047</i>	

FY2025 PROPOSED CAPITAL IMPROVEMENT PLAN (CIP) - From Other Sources

Departments/Projects	Proposed Funding	Funding Source
<u>LCTV Department</u>		
Equipment Upgrade	48,000	PEG
<i>LCTV Subtotal</i>	<i>48,000</i>	
<u>School Department</u>		
Rooftop HVAC Adjustment	280,000	ARPA
<i>School Subtotal</i>	<i>280,000</i>	
TOTAL FY25 CAPITAL IMPROVEMENT PLAN FROM Other Sources	<i>328,000</i>	



Town of Littleton Fiscal Year 2025 Budget

FY2025 PROPOSED CAPITAL IMPROVEMENT PLAN (CIP) - From Free Cash

Departments/Projects	Proposed Funding	Description
<u>Department of Public Works</u>		
Infield Groomer/Edger	39,000	Replacing 2001 Smithco with Toro field pro 6040 (not funded in FY23 and FY24)
Street Sweeper Replacement	300,000	Replace 2006 Egin Sweeper
Salt Brine System	75,000	Salt Brine maker, spray tanks and associated work to reduce salt costs
Facility Feasibility Study	60,000	Needs assessment for the DPW building
Asphalt Hot Box Replacement	35,000	Replacement of the 2014 Falcon Hot box
<i>DPW Subtotal</i>	<i>509,000</i>	
<u>Cemetery Department</u>		
Administrative Building Needs Study	30,000	
<i>Cemetery Subtotal</i>	<i>30,000</i>	
<u>Planning Department</u>		
Zoning Bylaw: Diagnostic & Recodification	30,000	Two-step process to hire a consultant to conduct diagnostic and recodification reviews of the Town's current zoning bylaw
<i>Planning Subtotal</i>	<i>30,000</i>	
<u>Police Department</u>		
Upgrade Emergency Medical Dispatch 911 Software	50,000	Replace current System which utilizes paper scripts with a software that will assist 911 operators
Cruiser replacement plan	200,000	Replaces three police cruisers each year per Police Capital Plan
<i>Police Subtotal</i>	<i>250,000</i>	
<u>Littleton Public Schools</u>		
Rooftop HVAC Replacements: RTAC-5, RTAC-6	120,000	Replace two rooftop HVAC units that are past their expected life
High School Flooring	140,000	Replace cracking and deteriorating floors that don't have a vapor barrier
High School RTU - Auditorium	125,000	Additional funds to re-bid project that was approved at May 2023 Annual Town meeting
<i>Littleton Public Schools Subtotal</i>	<i>385,000</i>	
<u>Fire Department</u>		
Refurbish Engine 1	175,000	Refurbish Engine 1 to extend its useful life
Replace Car 11	95,000	Replaces pickup truck at the end of its useful life with a multipurpose truck for the shift commander
<i>Fire Subtotal</i>	<i>270,000</i>	
<u>Town Clerk</u>		
Poll Pads	19,000	Replace paper check lists for voter check ins
<i>Town Clerk Subtotal</i>	<i>19,000</i>	
TOTAL FY25 CAPITAL IMPROVEMENT PLAN FROM FREE CASH	<i>1,493,000</i>	



Town of Littleton Fiscal Year 2025 Budget

Capital Stabilization Fund Balance and Usage

Capital Stabilization Account

	FY24	FY25	FY26	FY27
Beginning Balance	2,225,126.53	6,724,286.69	4,615,658.19	3,147,301.72
Estimated Interest (assuming .5% rate)	33,454.16	17,804.50	6,643.53	
Actual Interest Added to Acct				
Cap Stabilization Additions fr Cap Plan	1,155,706.00	1,511,614.00	750,000.00	1,000,000.00
Cap Stabilization Additions fr Debt Serv				
Cap Stabilization Additions fr Overlay Reserve	4,000,000.00			
Cap Stabilization Withdrawals (fr Cap Plan)				
<i>Ambulance Purchase</i>	(250,000.00)			
<i>New Mowing Equipment for Highway</i>	(40,000.00)			
<i>Indian Hill Renovation</i>	(400,000.00)			
<i>Indian Hill Renovation</i>		(2,981,047.00)		
<i>High School Roof</i>			(2,225,000.00)	(2,225,000.00)
<i>Russell Street Roof</i>				(2,000,000.00)
Cap Stabilization Withdrawals (trans to Sr Stab)				
Cap Stabilization Withdrawals (for DS - enter as negative)				
<i>Pay Down Indian Hill Debt Service before bonding</i>		(657,000.00)		
Ending Balance	6,724,286.69	4,615,658.19	3,147,301.72	(77,698.28)



Town of Littleton Fiscal Year 2025 Budget

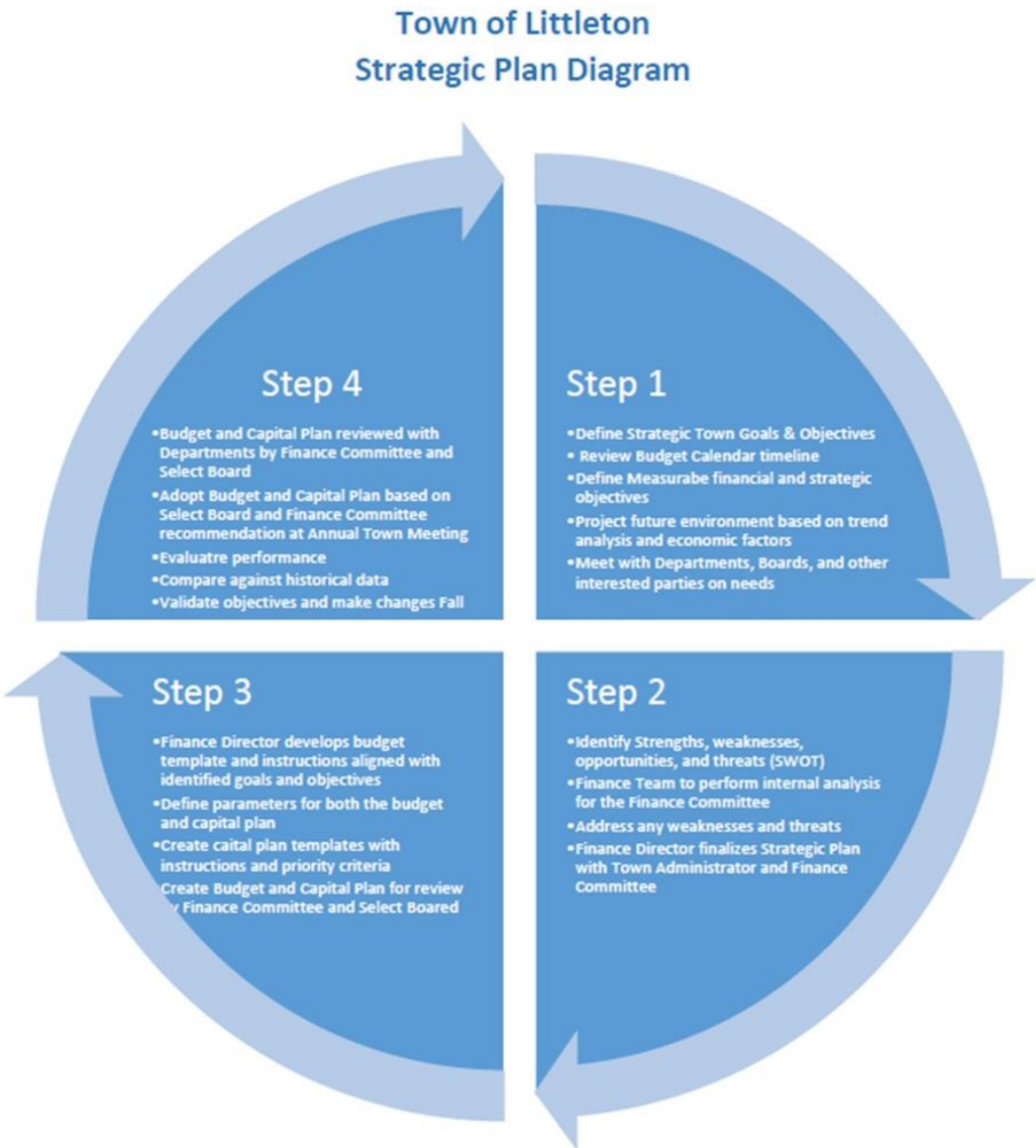
History of Proposition 2 ½ Overrides, Operating Overrides, Capital Overrides & Debt Exclusion Overrides

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



Town of Littleton Fiscal Year 2025 Budget

Strategic Plan Diagram



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