

Town of Harvard Massachusetts



Annual Town Meeting
Saturday, May 15, 2021 - 12:00 p.m.
Field in front of Library and Bromfield School

Annual Town Election
Tuesday, May 18, 2021 - 3:00 p.m. to 8:00 p.m.
The Bromfield School Cafeteria

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Front cover photograph by Lisa Aciukewicz

FINANCE COMMITTEE ADDRESS

The Finance Committee's central purpose is to maintain a fiscally responsible and balanced budget for the Town. This budget provides funding for necessary existing services, invests in additional new services as needed, and is mindful of taxpayers' dollars over the short and long term. Our committee depends on the various town departments to develop thoughtful budgets with clear projections and supporting data. This is a time-consuming process for them, but it provides us with the information we need to make thoughtful, objective decisions. We greatly appreciate their well-organized inputs this year, their conversations with us, their willingness to share resources among departments, and their support in finding alternative funding sources for requests.

This year we have once again worked closely with the other boards in Town, including the School Committee, the Capital Planning and Investment Committee (CPIC) and the Select Board. The Town has many long-term financial needs that require foresight and strategic planning to successfully execute, and communication among these groups has been productive.

The FY22 budget process has been exceptionally challenging. We have asked for Level Funded Budgets in anticipation of lower revenue estimates and anticipated contractual salary increases. We acknowledge the strain that this puts on our town departments and schools, but we feel our recommended budget is necessary in order to ride out the effects of the global pandemic on state and local economies, and we also believe we can still



provide an effective level of service to the town. There are several warrant articles to be voted on this year that we recommend be funded using Free Cash, a revenue source resulting from last fiscal year's remaining unrestricted funds. The articles present one time spend items that we feel are justified in their use of Free Cash, including a Council on Aging (COA) study, Bromfield House property disposal remediation, Small Warrant Articles, and funding for the Agriculture Commission's one-time mailing and enhancements of their website that promotes our treasured town farming community. In addition, we recognize the strain this pandemic and the subsequent work protocols have placed on our town employees this year, and we recommend and include funding for Cost-of-Living Adjustments (COLA) for non-contractual employees, Police overtime, and we reserve money for the DPW in anticipation of their new contract. At the time of this writing, both the DPW and Schools contracts are still in negotiation.

Budgeted revenue (State Aid, Local Receipts and transfers) is estimated to increase 1.03% over FY2021. At the time of this writing, the State Budget is still in negotiation, and we have used Governor Baker's budget submission for our estimate, realizing that his numbers may differ from the final negotiated amount. Local Receipts are budgeted to increase just over 1.0% after carefully looking at actual investment interest income, expected excise increases and other local receipts.

Debt repayment has decreased slightly from FY2021 due to Excluded Debt and Bond Anticipation Notes (BANs) coming off the books.

Expenses for the Town and Schools total \$30,136,220, \$1,426,233 (4.7%) more than in FY2021. Insurance and fringe benefits continue to rise and when we add in the COLA and Step and Column increases from our contractual obligations, our expenses far outpace revenue growth. Proposition 2 ½ limits our ability to raise the tax levy beyond 2.5% each year, straining on our ability to provide a balanced budget to the Select Board. As a town government, we must seek new ways to increase our revenue and manage our expenses, or we face unsustainable budget negotiations in future years.

To assist in understanding the various terms in the articles, please see the information in the “Glossary of Terms” at the back of this book.

Omnibus Budget

Key features of the proposed FY22 Omnibus Budget are outlined below.

Budget holders have been asked to provide a level funded budget, keeping their request at FY21 levels. The Finance Committee has thoroughly reviewed all budgets and held meetings with budget stakeholders to see if additional information or clarification was required. While we show a budget surplus of over \$30,000, we are cognizant that at this time, the state revenue number is likely to change, negotiations for the DPW and Schools contracts are still ongoing, and we anticipate COLA increases not reflected in the current budget.

- The increase in the total operating budget is \$1,230,660 (4.7%), largely driven by a \$1,199,760 increase in the school budget and a \$221,174 increase in the cost of employee benefits. Employee benefits have continued to increase significantly.
- We have continued to fund our Other Post Employment Benefit (OPEB) fund at \$500,000 this year. Our willingness, as a town, to deal with this unfunded liability, has greatly reduced our exposure, while contributing positively to our town’s excellent bond rating. This, in turn, affords us favorable interest rates for borrowing.
- School contract negotiations are not completed as of this writing, and while Step and Column (years of service and education level) increases are included in the school salaries, we still do not know what the negotiated COLA increase will be as negotiations are ongoing. We estimate that each 1% in COLA would result in an increase of approximately \$120,000 to the budget. This is a significant item that is not factored into the current Omnibus budget.

Free Cash

Free Cash is a revenue source that results from the calculation, as of July 1, of our remaining unrestricted funds from the previous fiscal year, based on the Town balance sheet as of June 30. Revenues in excess of estimates, unspent line items in departmental budgets for the year just ending, plus unexpended Free Cash from the previous year typically make up this fund. Free Cash plays a role in a town’s credit rating and our strong AAA rating is a testament to our prudent policies in its use.

Once the balance sheet for the prior year is certified by the State's Department of Revenue and subsequently approved via warrant at Town Meeting, the Free Cash is available for use.

In Harvard, our bylaws explicitly state the allowed uses of Free Cash to fund unexpected expenses in the current fiscal year, to replenish the Stabilization Fund and to provide funding for capital projects.

Respectfully submitted,

Don Ludwig, Chair
Jennifer Finch, Vice Chair
Ethan Pride, Clerk
Mark Buell
Mike Derse
Richard Fellows
Charles Oliver
John Seeley
Eric Ward

This year we recorded \$1,465,588 of FY20 Certified Free Cash. Our Town's Capital Savings and Investment Fund currently totals \$3,395,917.

Lastly, we extend our thanks to Tim Bragan, Town Administrator, Marie Sobalvarro, Assistant Town Administrator, and Jared Mullane, Finance Director, for their support and insight throughout the budget process.

2022 OMNIBUS BUDGET HIGHLIGHTS

The Town's budget for fiscal year 2022, which begins July 1, 2021, is known as the Omnibus Budget. This section contains supplemental information to support a better understanding of key elements of the omnibus budget.

Omnibus Budget: The Finance Committee puts together the Omnibus Budget which is approved by the Select Board. The Budget is then subject to a vote at the Annual Town Meeting.

Level Funding: The Finance Committee directed department heads to submit budgets with no increase over the 2021 fiscal year. This was primarily due to uncertainty surrounding the amount of state aid due to the pandemic. Several departments expressed concerns with level funding. For one, the Schools informed the Finance Committee that in future years level funding would not be possible if the quality of education were to be maintained.

This year, in order to achieve level funding, five teaching and one reading specialist position have been eliminated. More teaching positions will have to be eliminated to maintain level funding budgets in future years. It is hoped that this can be accomplished through attrition.

Surplus / Deficit: If expenditures and revenues come in as expected, the Town should have a slight operating surplus of \$35,376. At the time of preparing this year's budget, the School and DPW contracts are not finalized. Any expense increases in those contracts due to Cost of Living Adjustments (COLA) are not considered in the projected surplus.

Expenditures: Total planned expenditures for Fiscal Year 2022 are essentially flat at \$33,748,975. This is a year over year increase of \$30,741, significantly less than one percent.

Excluded Debt: A key driver of increasing expenditures is payments on Excluded Debt. The cost of servicing the Town's Excluded Debt increased by 94% in fiscal years 2020 and 2021.

Excluded Debt represents funds borrowed for major capital projects. All borrowing that falls under Excluded Debt must be approved in advance by the Town and is referred to as "excluded" because it is removed from the base year tax amount prior to calculating the 2.5% tax increase allowed by Proposition 2½. Some of the projects funded in recent years with Excluded Debt include construction of the new elementary school, renovations to Town Hall and an expansion to the Senior Center at Hildreth House.

Total payments in this fiscal year on Excluded Debt will be \$3,603,255. This represents a year over year increase of 22%. The steep rise in debt payments over the last three years is primarily due to the new elementary school. The payments on debt to fund the new elementary school will be \$2,472,915 which represents 69% of the total debt payments for this fiscal year.

Total debt payments in fiscal year 2022 will equal 10.6% of anticipated revenues. If the Town decides to take on additional debt in the near future and this percentage increases, this will likely negatively impact the financial rating for future bonds issues. This will not preclude borrowing but will make it

more expensive. The Town currently enjoys Standard & Poors' (S&P) "AAA" credit rating, its top assessment.

Revenues: Revenues for Fiscal Year 2022 are expected to be \$33,959,351. This is an increase over Fiscal Year 2021 of \$1,285,250 or 4%. Town revenues are derived primarily from the property tax levy which is expected to be \$22,282,628. This is an increase over Fiscal Year 2021 of \$723,069 or

3.4%. This increase is due to an increase in assessed property values and the increase in the tax rate of 2.5%. After the property tax levy, the second largest revenue item for the Town is local aid from the Commonwealth. The Finance Committee anticipates local aid will remain roughly level at around \$4,044,116. Other significant sources of revenue are the motor vehicle excise tax and receipts from the ambulance service

Major Expenditures: The following five items represent roughly 90% of budgeted expenses for fiscal year 2022:

CATEGORY	EXPENDITURE AMOUNT/PERCENT	DESCRIPTION
SCHOOLS	\$17,524,510 52%	The Schools are the Town's largest expense item and represent 52% of this year's budget. A detailed breakdown of the School budget can be found under "Local Schools." This figure does not include the cost of post retirement and other employee benefits for school employees.
PUBLIC SAFETY	\$2,043,855 6%	This consists of the Police Department, Fire Department, and the ambulance service.
PHYSICAL ENVIRONMENT	\$1,591,973 4.5%	This is the Department of Public Works (DPW) along with the transfer station, cemetery, and Bare Hill Pond.
BENEFITS AND INSURANCE	\$5,869,950 17%	This is the cost of employee benefits including post-retirement benefits (pensions & health care), plus property and casualty insurance. This number covers all town employees, including the Schools.
DEBT SERVICE	\$3,603,255 11%	Total debt service both within and outside of Proposition 2 & 1/2.

Capital Expenditures: Each fiscal year, the Capital Planning and Investment Committee makes recommendations for capital expenditures. Detail on capital investments can be found in the Capital Planning and Investment Committee's report.

For Fiscal Year 2022, the Committee's recommended capital plan includes 8 projects totaling \$1,447,500. This is down significantly from last year's recommended projects.

These projects are wide ranging and the most expensive ones include road construction (\$300,000), a replacement fire truck (\$262,500), and a Commercial District Development project (\$300,000).

A Warrant Article for each project must be approved at Town Meeting, and all recommended projects will be funded from the Capital Stabilization and Investment fund, effectively the Town's savings account. The one exception is the Old Library roof which the Capital Planning and Investment Committee recommends funding through excluded debt.

The Committee ranks projects based on a number of factors including cost, need, and the Town's priorities. The Committee gave the highest priority

to road construction, replacing a fire truck, and repairing fire ponds. Lower ranked projects which they do not recommend funding this year are replacing the lockers at Bromfield School and replacing the Old Library roof.

Three-Year Trend: Since Fiscal Year 2019, Town revenues have increased 12% from \$30,459,085 in 2020 to \$33,959,351 this year. This includes aid from the Commonwealth. Over this same period, total Town expenses have increased 11% from \$30,455,824 to \$33,923,975.

Five-Year Projections: This book includes detailed financial projections to assist the community in understanding the future (as well as the current) impact of decisions made at the Annual Town Meeting. These projections are based on the assumption the revenues and expenses both will increase at an annual rate of 2.5%.

Community Comparison Data: To give perspective to the Town's Omnibus Budget, this book includes a number of data points comparing Harvard to surrounding towns. This data can be found on the following page.

Community Comparison Chart

Data Source	Mass DOR	Mass DOR	Mass DOR	Mass DOR	Mass DOR	Mass DOR	Mass DOR	Mass DOR	Mass DOR
	FY 2021 Population (Cherry Sheet)	Unemployment Rate for FY 2021	FY 2021 Income Per Capita (\$) (Cherry Sheet)	# of real property parcels with single family home - 2021	# of real property parcels with multi family homes - 2021	# of real property parcels with condos or apartments - 2021	# of real property parcels with vacant land 2021	Number of real property parcels commercial or industrial - 2021	FY 2021 Cherry Sheet Equalized Property Value per Capita (\$)
Acton	23,738	5.0%	66,129	4,991	83	2,675	466	424	193,695
Ayer	8,164	6.6%	34,445	1,674	255	648	208	296	149,351
Berlin	3,220	5.9%	50,297	817	30	215	185	74	199,482
Bolton	5,376	4.2%	76,121	1,725	16	119	265	38	202,353
Boxborough	6,388	4.9%	57,531	1,208	12	818	132	119	184,394
Clinton	14,022	7.2%	31,877	2,428	719	1,111	162	231	98,804
Groton	11,386	5.3%	73,819	3,237	145	311	468	105	156,454
Harvard	6,610	5.1%	68,696	1,696	21	162	244	67	195,157
Lancaster	8,185	5.1%	37,294	2,081	98	173	373	147	116,663
Littleton	10,241	4.9%	54,608	3,050	52	185	493	182	192,290
Lunenburg	11,657	6.7%	38,096	3,558	90	443	465	164	120,560
Maynard	10,667	6.3%	39,977	2,677	266	619	83	159	129,993
Shirley	7,649	6.3%	28,012	1,558	101	310	310	109	92,324
Sterling	8,190	6.8%	44,791	2,554	96	209	341	180	137,586
Stow	7,214	5.3%	66,802	2,106	52	378	174	59	183,872

Data Source	Mass DOR	Mass DOR	Mass DOR	Mass DOR	Mass DOR	Mass DOR	Mass DOR	Mass DOR	Mass DOR
	FY 2021 Residential and Open Space Total Value	FY 2021 Residential and Open Space Percent of Total Assessed Value	2021 Average Single Family Value	FY 2021 Residential Tax Rate (\$/1000)	2021 Average Single Family Tax Bill	2021 Percent Increase in Average Single Family Tax Bill	FY 2021 Revenue from Tax Levy	FY 2021 Revenue from All Sources	FY 2021 Percent of Total Revenue from Tax Levy
Acton	4,218,224,783	88.9%	617,888	20.23	12,500	6.02%	95,962,704	112,450,871	85.34%
Ayer	919,843,200	68.1%	367,877	14.14	5,202	5.30%	25,605,877	40,116,021	63.83%
Berlin	524,494,533	75.8%	443,693	15.58	6,913	1.78%	12,489,563	15,478,584	80.69%
Bolton	1,054,171,449	93.6%	549,209	20.86	11,456	2.36%	23,500,255	26,315,858	89.30%
Boxborough	951,293,650	78.8%	617,781	16.42	10,607	4.20%	20,730,057	23,864,676	86.87%
Clinton	1,272,970,519	81.0%	285,203	15.93	4,546	3.84%	28,398,517	62,305,414	45.58%
Groton	1,867,727,460	94.3%	506,071	18.11	8,907	2.88%	34,849,318	45,619,606	76.39%
Harvard	1,241,830,080	95.7%	633,931	18.78	11,907	1.86%	24,322,073	35,260,025	68.98%
Lancaster	896,158,812	85.7%	366,613	19.75	7,325	2.43%	20,901,321	25,489,076	82.00%
Littleton	1,689,273,315	77.6%	486,858	18.24	8,617	4.20%	43,301,920	64,226,252	67.42%
Lunenburg	1,481,848,704	91.0%	351,358	18.68	6,233	3.47%	28,892,137	45,300,573	63.78%
Maynard	1,485,566,949	90.6%	407,807	21.04	8,217	1.14%	34,064,371	54,314,952	62.72%
Shirley	651,095,365	88.5%	325,016	16.08	5,373	4.80%	12,160,817	18,829,577	64.58%
Sterling	1,077,724,502	87.6%	377,755	17.27	6,241	2.18%	20,331,571	27,323,990	74.41%
Stow	1,346,784,240	93.0%	531,451	20.13	10,618	3.91%	28,924,173	33,714,208	85.79%

FINANCE COMMITTEE REPORT ON HARVARD PUBLIC SCHOOLS

As a result of the Covid-19 pandemic creating uncertainties on revenue estimates from the State and local sources; the Select Board and Finance Committee have asked that all departments submit both a Level Funded budget and an emergency budget 5% lower than level funded. In order to meet these guidelines, the School Committee has proposed to withdraw an additional \$282,954 from the Devens revolving fund.

The FY22 Omnibus Budget will contain approximately \$21.8 million of funding for the Harvard Public Schools. This represents 72.5% of the Omnibus Budget Operating Total Before Debt, or 65% after Excluded Debt (refer to Figure 1).

This total amount consists of the Schools' net budget request of \$17.5 million and the school department's portion of Employee Benefits of \$4.3 million. Health insurance, retirement plan contributions, payroll taxes, unemployment, OPEB trust funding, Medicare, and all other benefits for all Town and School employees are combined in the Insurance and Fringe section of the Omnibus Budget.

Annually the Omnibus Budget includes \$175k as part of the Reserve Fund for unforeseen special education expenses, separate from the Schools' budget.

Another \$3.1 million in revenue/offsets comes from such sources as Devens tuitions, the State Circuit Breaker (Special Education) program, Federal Grants, School Choice, Title I, Title IV and others that are overseen by the School Committee. This year, Community Education has been reduced from \$80,000 to \$40,000 as the program is not expected to run in FY22. Additionally, there are also other

specifically designated revenues that are used to cover expenses not in the Omnibus Budget, such as the school lunch program, Bridges (after school care), athletics, transportation, kindergarten tuition, etc. Due to a change in reporting from the Finance Department, Devens funds are reported differently than in past years.

The "Total Education" line in the Omnibus budget includes the FY22 assessment from Montachusett Vocational Technical School of \$70,175 and an assessment from Norfolk County Agricultural High School of \$24,100.

Only the final budget amount (Total Education) is voted on at Annual Town Meeting. This is a "bottom-line budget" in which the School Committee has the authority to adjust allocations between their cost centers during the fiscal year in keeping with initiatives and policies they have developed and approved. See Figures 1 and 3.

DEVENS CONTRACT

Students residing in Devens attend both Hildreth Elementary School and The Bromfield School. The contract with Mass Development remains a large revenue source that Harvard Schools rely on. The average per-pupil tuition for FY22 is approximately \$19,000 and is adjusted annually. The estimated total tuition payments on behalf of K through Grade 12 will amount to over \$1.724 million in FY22. Should the contract not be renewed in the future, any student residing in Devens could continue in the Harvard public school system with Mass Development continuing to pay their tuition until graduation.

Mass Development “Devens” funds are used to subsidize certain transportation, athletics, technology, and capital accounts, in addition to salaries for both Bromfield and Hildreth. These funds are in a revolving account wholly administered by the School Committee. For FY22 \$1.930 million is being applied toward the school budget. While this amount exceeds revenues, the balance in the revolving fund is sufficient to accommodate this fiscal year.

Devens’s Emerson Green/Grant Road housing is a 3-phase project. Phase 1 is complete and Phases 2 and 3 are in various states of construction and sales with a combination of apartments, duplexes, and single-family homes. Any students residing here Pre-K through Grade 12 would be a welcome addition to our schools. Earlier enrollment projections indicated that Harvard Schools would be able to accommodate additional students from these new developments.

SCHOOL CHOICE

The Inter-District School Choice program allows a student to attend a school district that is not their home district. Each year the School Committee decides whether it will accept new enrollments under this program and, if so, how many and in what grades.

In addition, the actual special education cost for each pupil with an individualized education plan is paid in full by the sending district. That amount is determined using the same rate methodology for specific services as is used in the State’s special education Circuit Breaker program.

The School Choice tuition cap of \$5,000 per student has not changed since inception 30 years ago. In 2018 the Pioneer Institute released a report that recommended that the tuition be increased. While that amount is far less than it costs to educate a

student in the district, due to economy of scale, and only allocating space if available, it is a net positive to accept a portion of the student body through the School Choice program. In 2019 Bill S.333 was filed, calling for an increase in tuition from \$5,000 per student to \$6,500 per student. In Feb 2020 it was included in Study order S.2538. In Jan 2021, the bill died in committee.

This school year, Harvard Public Schools welcomed 54 School Choice students from other communities, and other school districts served 3 Harvard students that opted into the School Choice program.

CHARTER SCHOOL

Charter schools are independent public schools that operate under charters granted by the Board of Elementary and Secondary Education (BESE). Authorized by the Commonwealth of Massachusetts' Education Reform Act of 1993, a charter school organizes around its core mission and controls its own budget, hiring, and teaching methodologies.

Charter schools receive tuition per pupil from the State in an amount calculated by the Department of Elementary and Secondary Education (DESE). For each charter school pupil, DESE deducts the tuition amount from the state aid due to the school district in which the student resides.

This school year, 24 students from Harvard attended the Francis W. Parker Charter Essential School. In FY22, the state Cherry Sheet estimates that Harvard will incur a charter school tuition assessment of \$476,815 and will receive a reimbursement of \$73,522 for a net expenditure of \$403,293. See Figure 4.

ENROLLMENT

Pupils from Devens and School Choice comprise approximately 13.9% of the student body. Total enrollment has declined steadily as shown in Figure 5, but this trend is expected to reverse itself in the next few years with the completion of Emerson Green housing. The Covid-19 pandemic led to unexpected changes in enrollment as families in the district made challenging decisions to balance work, education, and health concerns. See Figure 5.

CAPITAL PLANNING

The report of the Capital Planning and Investment Committee (CPIC) found in this book shows anticipated capital requests from the School Department for the next 5 years. In FY21, CPIC and

the School Department agreed to contribute \$1M each towards the debt for the new elementary school over 4-5 years. \$600,000 was contributed in FY21, and in FY22, both CPIC and the School Department plan to contribute \$200,000 each towards the excluded debt. These contributions will directly reduce Harvard property taxes.

There are no capital projects scheduled for the elementary school as the new building is expected to be completed in May of 2021. Several projects are proposed for the Bromfield School however, including replacing HVAC units and upgrading security with a card access system.

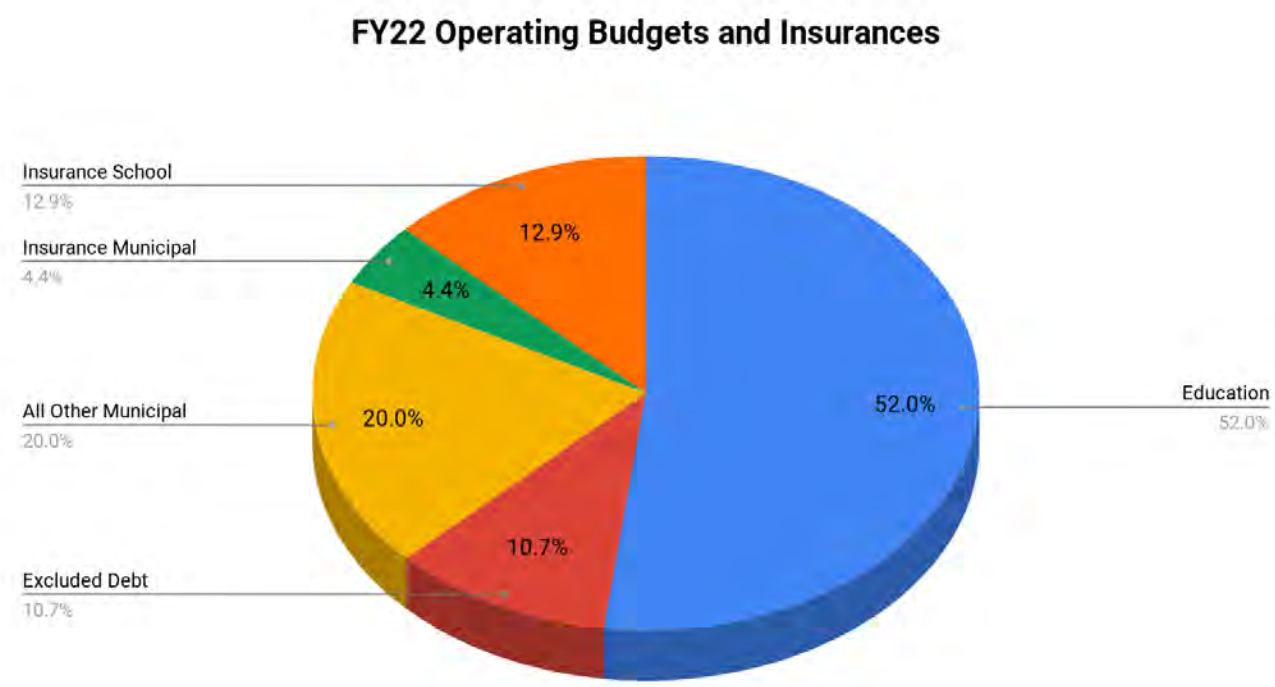


Figure 1

Department	Bedford	Belmont	Harvard	Lexington	Littleton	Wayland	Westford	Weston	State Average
Administration	\$796	\$474	\$613	\$468	\$556	\$593	\$340	\$796	\$538
Instructional Leadership	\$1,252	\$805	\$1,482	\$1,753	\$940	\$1,479	\$960	\$1,638	\$1,093
Teachers	\$8,309	\$5,673	\$7,725	\$7,428	\$5,509	\$7,745	\$6,241	\$8,867	\$6,422
Other Teaching Services	\$1,170	\$1,015	\$1,088	\$2,056	\$1,399	\$1,737	\$1,214	\$2,028	\$1,403
Professional Development	\$283	\$68	\$269	\$198	\$114	\$200	\$37	\$283	\$161
Materials, Equipment, Technology	\$571	\$351	\$1,055	\$368	\$392	\$550	\$233	\$654	\$481
Guidance, Counseling, Testing	\$630	\$433	\$318	\$827	\$604	\$730	\$471	\$1,251	\$537
Pupil Services	\$1,437	\$1,059	\$1,769	\$1,630	\$1,054	\$1,513	\$1,501	\$2,269	\$1,726
Operations and Maintenance	\$1,345	\$1,236	\$1,690	\$36	\$1,524	\$1,544	\$1,158	\$2,664	\$1,298
Insurance, Retirement, Other Benefits	\$2,533	\$2,265	\$3,080	\$2,576	\$2,501	\$2,634	\$2,162	\$4,522	\$2,924
In-District Per Pupil Expenditure	\$18,325	\$13,379	\$19,092	\$17,340	\$14,593	\$18,726	\$14,318	\$24,972	\$16,583
Total Per Pupil Expenditures	\$19,925	\$14,820	\$19,957	\$18,687	\$16,096	\$19,443	\$15,131	\$25,846	\$17,150

Source: Mass DES - most recent data 2019

Figure 2

Harvard Public Schools, Fiscal Year 2022 Proposed Budget

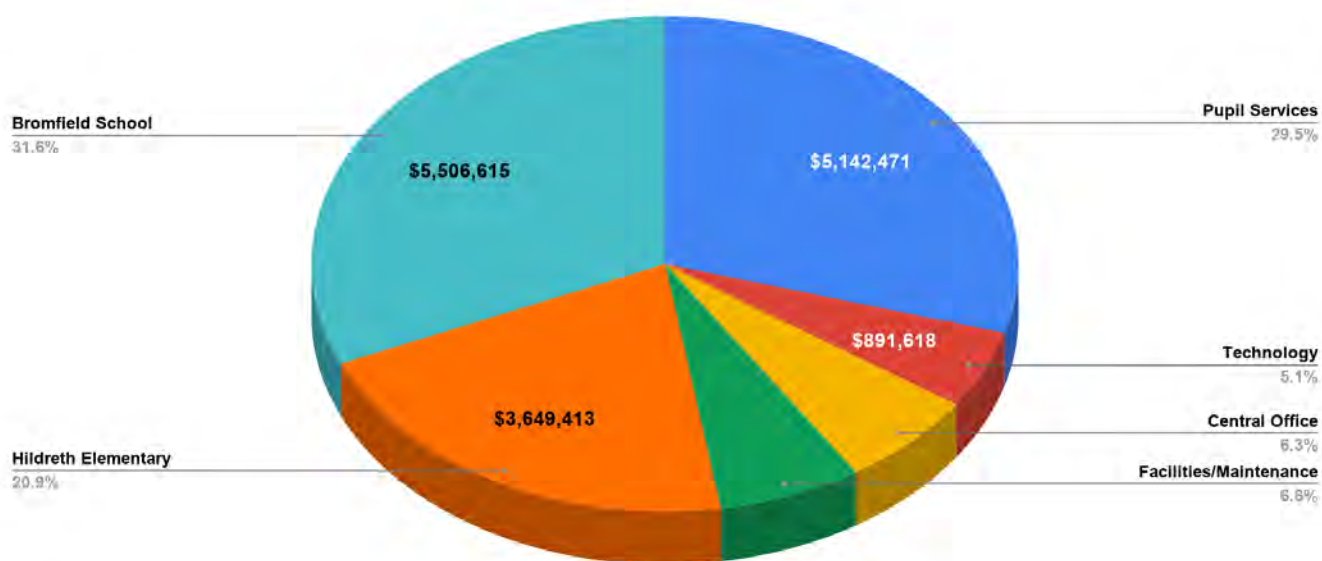


Figure 3

Charter School Expenditures, FY10 to FY22

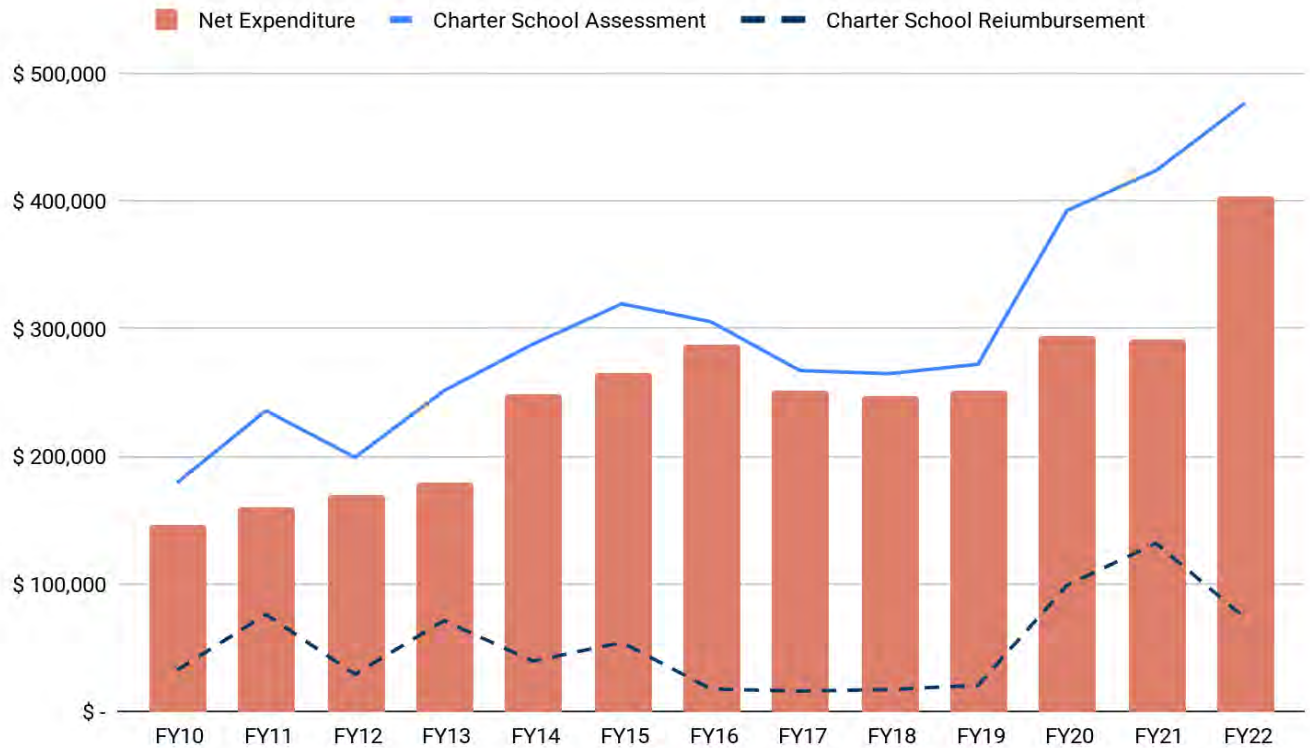
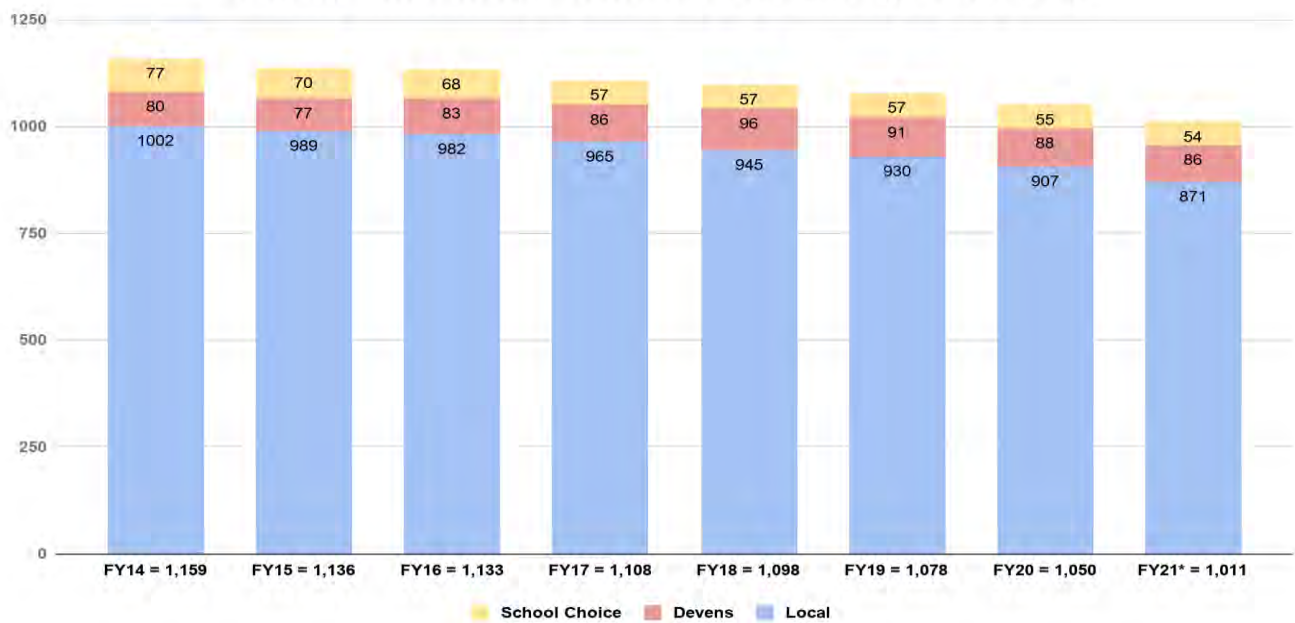


Figure 4

Student Enrollment - School Years Ending 2014-2021



*For the school year ending 2021, the Covid-19 pandemic affected enrollment.

Figure 5

Finance Committee Spotlight

The past year has been, in a great many ways, an unusual year. The myriad of ways that living through a pandemic has changed our lives are too numerous to discuss in any one sitting and we are only just beginning to understand it. For this article, we have attempted to enumerate some of the specific changes that our community has been making as we contend with the complicated environment over the past year. In doing so, we hope to better understand the direct implications those changes have had on town finances and how, in many cases, that the funding came from elsewhere.

It is worth acknowledging up front that this is only a snapshot of the pandemic's vast impact, something that will likely be the subject of study for years to come. We are only carving out a small piece of knowledge that we think sheds some light on the impact to our town's finances.

The cost of a pandemic

As of this writing, the town expected to spend around \$740,000 in direct pandemic response efforts. Some costs were large, such as new desks for the school district to support proper distancing. Others were small, such as increased costs of services to support remote meetings for town functions. To compensate for this outlay of funds, the town received multiple grants and reimbursements.

A breakdown of the town expenses compiled for this report is presented below. It is important to understand the assumptions and caveats with which this data was assembled when viewing it. The financial picture is a snapshot of a dynamic situation, so while the values presented here are based on detailed reports, they have been presented as approximate figures.

CATEGORY	APPROX. AMT.
Signage	\$3,000
Election	\$5,000
Air Purification	\$11,000
Other	\$11,000
Dividers	\$16,000
Town Meetings	\$19,000
Disinfecting Supplies	\$22,000
Personal Protective Equipment (PPE)	\$42,000
Unemployment	\$77,000
Technology	\$100,000
School Tents & Furniture	\$130,000
Personnel	\$304,000
Total	\$740,000

The School District expects to see expenses on the order of \$600,000, outside of the normal budget, related to reopening and operating the schools in hybrid and remote models throughout the 2020-2021 school year. These expenses range from smaller items, such as air purifiers and additional software licenses, to larger items like replacing tables with desks in the Bromfield School or the addition of extra class sections to accommodate smaller class sizes without reducing educational options. It is worth noting that these figures do not include approximately \$22,000 in additional iPad acquisitions as they will be rolled into the regular school iPad program in future years. Also left out of this estimate is the cost of COVID testing, approximately \$76,000, because this has been paid for by a combination of state funding and town fund raising.

Relief to the rescue

Unexpected costs in a town's budget raise an important question. Where do these funds come from? A few important funding sources came to the town's aid this year:

- Federal Emergency Management Agency (FEMA) reimbursements,
- Coronavirus Aid, Relief, and Economic Security (CARES) Act and the Coronavirus Response and Relief Supplemental Appropriations Act of 2021 reimbursements,
- Elementary and Secondary School Emergency Relief Fund (ESSER Fund).

The ESSER fund stands out from this group in that it is a grant that provides immediate money to be spent; FEMA and CARES Act funding comes in the form of reimbursement. Due to the nature of reimbursements, the town must spend these funds up front and apply for reimbursement first to FEMA then to CARES Act. While the details of this process are not the point here, it is worth noting that these are funds outside of the town budget that are carried until such time as the reimbursements are provided. While the reimbursements will occur, it is really a question of which fund will provide the reimbursement.

These funds continue to flow as municipalities continue to incur expenses to support the needs of their communities. ESSER, has provided two separate grants (totaling approximately \$340,000) and a third (expected to exceed the first two combined) is planned for the near future and will help with the end of this school year as well as the continuing needs over the next couple of years. It is worth noting that these grants contain parameters on how the money can be used.

Moving forward together

The data and information within this article illustrate the significant efforts the various departments within our town have put forth to help our community weather the storm over the past year. Throughout the community people have pulled together to find ways to bring as much normalcy into our lives as safely could and to find inventive ways to fund these efforts. Whether the numbers of this article resonate with you or not, we ask only this: next time you see a member of our Town's governance and departments, please take a moment to recognize them for all they do. Keeping the town running smoothly is challenging under normal circumstances and the last year has been anything but normal.

Financial Projections

The Finance Committee offers these financial projections as our best estimate of spending and taxes required for operating our Town for the next five years. As stated in the past, unforeseen near-term changes in economic conditions have affected our earlier assumptions and will continue to have an impact on how we arrive at our assumptions moving forward.

We believe it is important for voters to understand the future implications of decisions being made at Town Meeting about both capital projects and operating expenses.

These projections were made with the input and judgment of all Town departments and committees. Although we continue to feel uncertain about many future economic factors, it is better to make some informed judgments and move forward.

Financial Assumptions

1. The Capital Plan for Fiscal Years 2022-2026, as presented on the following pages.
2. Projections for Fiscal Year 2022 forward do not include funding for any new programs.
3. Local Aid (Cherry Sheet) revenue will remain flat from 2023 to 2026.
4. A total Stabilization Fund balance of not less than 5% of the total Omnibus Budget before excluded debt.
5. Budget revenues and expenditures will be affected by:
 - Total payroll costs, including merit steps, Cost of Living Adjustments, and personnel changes will increase by approximately 3.5% per year.
 - Health insurance cost increases will be ~2.5% in Fiscal Year 2022 due to an underutilization of health care services during the COVID-19 pandemic and reserves being used from our health group to lower costs. An estimated 7% increase in health cost in each of the out years and a 3% cost increase in other insurances and fringe in those same out years.
 - Interest rates for new debt will average 4% over the next five years.
 - General expenses (non-salary) will increase 5.25% per year.
 - Increases in tax revenues from new growth will be approximately \$130,000 per year, starting in Fiscal Year 2023.
 - Local receipts will increase 2.5% from Fiscal Year 2021 forward.
 - Assessments from the State (Cherry Sheet Charges) are estimated to increase 4.7% in fiscal year 2022 and 3% going forward.
 - The continuation of the Devens school contract.
6. OPEB will be funded at no less than \$500,000 annually.

Town of Harvard - General Fund - 5 Year Budgeted Revenue / Expense Projection

	<i>Actual Budget 2019</i>	<i>Actual Budget 2020</i>	<i>Actual Budget 2021</i>	<i>Estimated Budget 2022</i>	<i>Estimated Budget 2023</i>	<i>Estimated Budget 2024</i>	<i>Estimated Budget 2025</i>	<i>Estimated Budget 2026</i>
<u>Budgeted Revenues - Tax Levy (actual \$)</u>								
R.E. Tax Levy Limit from Prior Year	19,615,932	20,287,886	20,906,887	21,588,905	22,282,627	22,939,693	23,613,185	24,303,515
2.5% Increase	490,398	507,197	522,672	539,723	557,066	573,492	590,330	607,588
New Growth	181,556	111,804	159,345	154,000	100,000	100,000	100,000	100,000
Debt Exclusion - TH Renovations \$2.25M	163,538	161,238	158,938	156,638	153,188	149,738	146,288	142,838
Debt Exclusion - TH Renovations Reimb Prem	(7,292)	(7,292)	(7,292)	(7,292)	(7,292)	(7,292)	(7,292)	(7,292)
Debt Exclusion - TH Renovations \$700K	50,138	49,438	48,738	48,038	46,988	45,938	44,888	43,838
Debt Exclusion - TH Renovations Reimb CPA	(50,138)	(49,438)	(48,738)	(48,038)	(46,988)	(45,938)	(44,888)	(43,838)
Debt Exclusion - Sr Ctr/Hildreth Hse	108,050	104,800	101,550	98,950	96,350	93,750	91,150	83,550
Debt Exclusion - Public Safety	131,694	123,938	116,294	-	-	-	-	-
Debt Exclusion - Public Library	158,913	150,819	147,781	144,744	136,925	129,375	126,563	-
Debt Exclusion - Fire Truck	32,250	31,750	31,250	30,750	30,000	29,250	28,500	27,750
Debt Exclusion - School - Bromfield Renov	380,944	368,463	361,038	343,725	331,975	320,725	308,813	-
Debt Exclusion - School Reimb Premiums	(2,200)	(2,200)	(2,200)	(2,200)	(2,200)	(2,200)	(2,200)	-
Debt Exclusion - Roads	68,200	67,100	61,000	60,000	58,500	57,000	55,500	54,000
Debt Exclusion - MWPAT	121,550	121,707	121,866	122,029	122,195	122,365	122,539	122,717
Debt Exclusion - MWPAT Reimb from Better	(98,557)	(58,943)	(59,020)	(59,099)	(59,179)	(59,262)	(59,346)	(59,432)
Debt Exclusion - Heavy Duty Dump Truck (2017)	1,426	4,423	18,469	12,750	12,250	11,750	11,250	10,750
Debt Exclusion - BAN Interest Ayer Rd Design	-	-	4,020	4,570	-	-	-	-
Debt Exclusion - BAN Interest Heavy Duty Dump	-	-	2,613	2,930	-	-	-	-
Debt Exclusion - Bromfield Science Lab (2017)	1,371	4,115	12,579	7,725	7,475	7,225	6,975	6,725
Debt Exclusion - HES School Building Project	2,079	760,346	2,472,915	2,406,425	2,343,175	2,279,925	2,216,675	2,153,425
Debt Exclusion - HES Sch Bldg Reimb Cap Stab	-	-	(300,000)	(200,000)	(200,000)	(200,000)	(100,000)	-
Debt Exclusion - HES Sch Bldg Reimb Devens	-	-	(300,000)	(200,000)	(200,000)	(200,000)	(100,000)	-
Subtotal - Debt Exclusions	1,061,965	1,830,262	2,941,800	2,922,644	2,823,361	2,732,348	2,845,413	2,535,030
Subtotal - Budgeted Tax Revenue	21,349,851	22,737,149	24,530,705	25,205,271	25,763,054	26,345,534	27,148,928	27,546,133
<u>Budgeted Revenue-State Aid, Local Rec & Transf</u>								
State - Cherry Sheet Revenue	3,834,699	3,995,193	3,996,416	4,044,116	3,900,000	3,900,000	3,900,000	3,900,000
Estimated Local Receipts	1,693,749	1,559,500	1,608,130	1,648,333	1,689,542	1,731,780	1,775,075	1,819,451
Estimated Local Receipts - Library HPLT Offset	-	-	10,000	10,000	10,000	10,000	10,000	10,000
Community Preservation for Debt	51,000	50,000	48,738	48,038	46,988	45,938	44,888	43,838
Sewer Betterments for Debt	91,657	91,827	91,947	92,070	92,195	92,324	92,455	92,589
Ambulance Enterprise Fund (shared employee)	-	-	32,000	32,000	33,000	33,000	33,000	33,000
Local School Transfers - Various Funds (voted)	1,934,600	2,637,931	2,245,552	2,285,507	2,285,507	2,285,507	2,285,507	2,285,507
Local Schools Grants (not voted)	-	-	-	849,805	750,000	750,000	750,000	750,000
Capital Stabilization for Debt	74,750	73,420	372,106	270,794	269,388	263,088	161,738	60,288
School Devens Fund for Debt	-	-	300,000	200,000	200,000	200,000	100,000	-
Stabilization Fund to Reserve Fund 10/3/20 STM	-	-	200,000	-	-	-	-	-
Free Cash	-	-	-	95,981	-	-	-	-
Title V Septic Betterment for Debt	11,529	11,529	11,529	11,529	11,529	11,529	11,529	11,529
HCTV Fund	80,500	97,001	91,941	85,400	85,400	85,400	85,400	85,400
Library Trust Fund	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Wetlands Protection Fund	12,467	13,252	13,500	-	-	-	-	-
Subtotal - Budgeted State Aid, Local Rec & Transf	7,789,951	8,534,653	9,026,858	9,678,572	9,378,547	9,413,564	9,254,590	9,096,601
<u>Budgeted Assessments</u>								
Library - Cherry Sheet Offset Item	(8,284)	(8,529)	(8,936)	(10,723)	(11,045)	(11,045)	(11,045)	(11,045)
School Choice - Cherry Sheet Offset Item	(297,694)	(305,900)	(291,169)	(298,169)	(307,114)	(316,327)	(325,817)	(335,592)
State - Cherry Sheet Assessments	(320,421)	(474,048)	(511,516)	(540,600)	(556,818)	(573,523)	(590,728)	(608,450)
Town - Estimated Overlay	(160,485)	(24,240)	(71,841)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
Subtotal - Budgeted Assessments	(786,884)	(812,717)	(883,462)	(924,492)	(949,977)	(975,895)	(1,002,590)	(1,030,087)
NET BUDGETED REVENUES	28,352,918	30,459,085	32,674,101	33,959,351	34,191,624	34,783,203	35,400,928	35,612,647
	<i>Actual Budget 2019</i>	<i>Actual Budget 2020</i>	<i>FinComm Budget 2021</i>	<i>Estimated Budget 2022</i>	<i>Estimated Budget 2023</i>	<i>Estimated Budget 2024</i>	<i>Estimated Budget 2025</i>	<i>Estimated Budget 2026</i>
<u>Budgeted Expenditures</u>								
Town & School Expense	26,765,850	28,084,006	28,709,987	30,136,220	30,889,626	31,661,866	32,453,413	33,264,748
Debt Expense - Prin & Interest Due	1,370,046	2,173,372	3,808,328	3,612,755	3,513,190	3,414,005	3,323,852	2,807,952
R&A Article Expenses	209,100	198,446	71,102	175,000	-	-	-	-
TOTAL BUDGETED EXPENDITURES	28,344,996	30,455,824	32,589,417	33,923,975	34,402,815	35,075,872	35,777,265	36,072,701
<u>BUDGET SUMMARY</u>								
Net Budgeted Revenues	28,352,918	30,459,085	32,674,101	33,959,351	34,191,624	34,783,203	35,400,928	35,612,647
Budgeted Expenditures	(28,344,996)	(30,455,824)	(32,589,417)	(33,923,975)	(34,402,815)	(35,075,872)	(35,777,265)	(36,072,701)
Estimated Surplus / (Deficit)	7,922	3,261	84,684	35,376	(211,191)	(292,669)	(376,337)	(460,053)

REPORT OF THE CAPITAL PLANNING AND INVESTMENT COMMITTEE

The Capital Planning and Investment Committee (CPIC) submits our report to the Town.

Harvard's capital program, consisting of CPIC and the Capital Stabilization and Investment Fund (CSF), was established by the Town to improve capital planning and stabilize the impact on the tax rate due to large capital expenditures. It is the Capital Committee's responsibility to review capital requests submitted by various town departments, boards or committees and determine if the proposed item represents a genuine need and fit with Town priorities, and if the proposed cost is reasonable.

FY22 Process

In August 2020, CPIC solicited FY22 projects and the anticipated next five year capital requests from all Town Departments, Boards and Committees. We reviewed each request, compiled our questions, and met with all requestors to discuss each request and review their answers to our questions. After these meetings, each CPIC member independently rated each request against set criteria including: justification of need, consistency with Town priorities, the project plan and cost being detailed and substantiated, availability of alternative non-tax funding, impact on future Town operating expenses, environmental impact considerations, and how many of our residents will be impacted by this item. Each member's ratings were totaled, the projects ranked, and our Committee discussed the ratings and recommended to the Finance Committee and Select Board which projects should be funded in FY22.

FY22 Capital Plan Requests

The chart below summarizes the requests considered by CPIC and the recommended source of funding for FY22. These are listed in order of the Committee's highest to lowest ratings. Detailed descriptions of each project are included in this report

DEPARTMENT	PROJECT DESCRIPTION	FUNDING SOURCE AND \$'S REQUESTED
DPW	Road Construction and Repair	CSF-\$300,000
Fire	Replace Engine 3 with Hook Truck	CSF-\$262,500
Fire	Repair Fire Ponds	CSF-\$50,000
Schools	Replace HVAC at Bromfield	CSF-\$150,000
Schools	Card Access System at Bromfield	CSF-\$100,000

DPW	Replace Light Duty Dump Truck	CSF-\$85,000
Schools	HES Debt Payment to Reduce Property Taxes	CSF-\$200,000
Planning Board	Commercial District Development Project	CSF-\$300,000
Schools	Replace Lockers at Bromfield	Devens-\$100,000
Select Board	Old Library Roof, Gutters and Brickwork Replacement	Excluded Debt/BAN-\$876,134

The Capital Stabilization and Investment Fund (CSIF)—our “savings account”

One of the primary purposes of the CSIF is to stabilize the impact of capital expenditures on the tax rate over time. Prior to the establishment of the CSIF in 2011, Harvard funded most capital expenditures on a “pay as you go” basis. In order to build and maintain a sustainable capital fund, in May, 2010, the Town established a policy to transfer the prior year Certified Free Cash to the CSIF unless the Town’s Stabilization Fund needs replenishing or there are unforeseen expenses in the current fiscal year that the budget cannot absorb.

This year, our Committee voted to use \$200,000 of the CSIF fund in FY22, and the School Committee “matched” this with Devens funds, to reduce the tax impact on residents created by the initial debt payments for the new Elementary School. We are pleased we can do this for the taxpayers to lower tax bills and minimize year-to-year fluctuations. We anticipate taking similar action the next two or three years until other major debt begins to come off the repayment schedule.

The CSIF currently has a balance of \$3.4 million. However, as detailed in the 5 Year Capital Plan Projections, we have requests totaling \$5.7 million for currently identified projects during FY23-FY26 and an additional \$4.5 million major capital items typically funded with excluded debt. These figures do not include the possibility of a new fire station in the not-so-distant future.

The Committee expresses its sincere appreciation to the Town Administrator, Finance Director, and all the Town Department Heads, Boards and Committees for their help in the review process this year.

Respectfully submitted,

Voting members:

John Seeley, Chairman and Finance Committee Rep
Nate Finch, Vice-Chairman and Community Rep
SusanMary Redinger, School Committee Rep
Teresa Jardon, Secretary and Community Rep
Alice von Loesecke, Select Board Rep

Ex-Officio Members:

Tim Bragan, Town Administrator
Linda Dwight, School Superintendent
Jared Mullane, Finance Director

Capital Projects Recommended to be Funded via Capital Stabilization and Investment Fund

Road Construction and Repair (Article 8.1)

Historically, most road repair work was funded by Chapter 90 funds; Harvard receives about \$350,000 each year. Unfortunately, we have not seen an increase in this state funding for many years while the cost to do this work continues to escalate. Due to limited funding, we have a backlog of road work according to DPW's five-year repair plan. DPW strives to maintain each road using the best materials at the proper time to extend the roads' life. CPIC recommends \$300,000 be funded from the Capitalization Stabilization and Investment Fund.

Replace Engine 3 with Hook Truck (Article 8.2)

The fire department requests a replacement for their 20-year-old class-A pumper truck with a less expensive and more versatile hook truck. 20 years is the National Fire Protection Association standard life expectancy for the vehicle, and it is strongly recommended to be replaced after that time.

The current pumper truck has all-wheel drive and thus is often used for brush fires, but is too large for some remote locations. The department feels a dedicated hook truck would better fit the town's needs. The hook truck is similar to a forestry truck, but can have different pods that can be easily rolled on and off the back in about a minute, to customize it for different needs. This request includes a brush fire pod and a general gear hauler pod.

The hook truck is only \$262,500 - much less expensive than a replacement pumper truck which would be around \$630,000. In addition, the hook truck can take the place of a pickup truck the department was also planning to request, avoiding another \$50,000 purchase.

CPIC recommends this request of \$262,500 be funded from the Capital Stabilization and Investment Fund.

Repair Fire Ponds (Article 8.3)

The fire department requests funds to pay for restoration of the town's fire ponds. Many of the ponds need maintenance - removing brush overgrowth and repairing/replacing dry hydrants as needed. This is required to ensure they are usable as a water source for fighting fires.

CPIC recommends this request of \$50,000 be funded from the Capital Stabilization and Investment Fund.

Bromfield HVAC Improvements (Article 8.4)

A recent commissioning study of the air handling units and associated equipment at the Bromfield School completed in October of 2020 determined that the majority (92%) of them are at or beyond their life expectancy. While maintenance and repairs have been done since their installation in 1998 and 2002, many need to be replaced to ensure adequate air exchange throughout the building. Where possible, chillers will be

added to the units to increase the square footage of conditioned air as temperatures in the building are consistently rising to uncomfortable levels in the fall and late spring months. \$65,000 was allocated at the 2019 ATM to add chillers to the units in the science wing and \$150,000 was approved at the 2020 ATM for increased air conditioning. This next phase of work will expand the replacement of the malfunctioning units. The school committee is requesting \$150,000 for FY22.

CPIC recommends this request be funded from the Capital Stabilization and Investment Fund.

Bromfield Key Card Access System (Article 8.5)

The Bromfield School has 25 exterior doors, six of which are consistently used as entrances and exits. Doors can currently be opened from the inside, and/or propped open without any means of detection other than physically inspecting the door itself. It is impossible to secure the building without upgrading the system. This proposal adds the same key card access system that is being installed at the new elementary school and will allow police and school leaders to see open doors at any hour. Entrances and exits will be tracked by the system and can be controlled remotely or set to a timer while also providing the option of defining who can enter the building and at what times. The school committee is requesting \$100,000 for the first of this two-year project.

CPIC recommends this request be funded from the Capital Stabilization and Investment Fund.

Light Duty Dump Truck Replacement (Article 8.6)

This is a scheduled replacement of a ten-year-old Ford F-550 with a similar model new Ford truck. This is one of four identical vehicles the Town owns that are used every day. This vehicle is nearing the end of its useful life, incurring \$12,700 in repairs last year and the body is showing rust, and the snowplow frame is cracked.

CPIC recommends \$85,000 be funded from the Capital Stabilization and Investment Fund.

Commercial District Development (Article 8.7)

The Planning Board, through the auspices of the Land Use Boards, is requesting \$300,000 to fund a three-phase, comprehensive analysis and development plan for the commercial district. The funds will be used to hire a qualified consultant to: 1) analyze potential market-based development opportunities for the commercial district and the fiscal impact of the various types of development; 2) develop, with public input, a development layout and implementation plan covering the entire corridor to guide the Town in successfully achieving the chosen development; and 3) develop drafts of specific form-based code bylaws, including detailed schematics and visual representations of acceptable buildings and development layouts, to be brought to Town meeting for approval.

CPIC recommends this request of \$300,000 be funded from the Capital Stabilization and Investment Fund.

HES Debt Payment (Article 9)

The school committee has approved the use of \$200,000 from the Devens Fund towards the debt payments for the new elementary school and will be joined by the capital committee who has voted an additional \$200,000 from the CSF fund to reduce the tax impact on residents. Last year the committees contributed a combined total of \$600,000 for this purpose and plan to expend an additional \$500,000 each over the next three years for a total combined contribution of two million dollars. The school committee appreciates the generous support of all residents towards this project and look forward to welcoming the community to the new building, conditions permitting, when it opens in May, 2021.

Other Projects Considered But Not Recommended for FY22

TBS Locker replacements

The majority of student lockers throughout the Bromfield School are 20 years old and given their repeated daily use, need to be replaced. Many of the older lockers are rusted, don't function properly or are dented beyond repair. Keeping Bromfield in good condition and appearance has been a focus of the district and the replacement of the lockers was identified years ago as a way to make a noticeable difference. The school committee is asking for \$175,000 which will replace approximately 75% of the lockers and will split the project into two phases as follows: FY22 \$100,000; FY23 \$75,000.

UPDATE: Due to the fiscal constraints imposed by the COVID-19 pandemic and the directive from the Finance Committee and Select Board, the schools were asked to provide a level-funded budget. Because of fixed costs associated with items such as the bus contract, salary adjustments for time and experience, leases and fees the school committee would need to cut staffing and programs to comply with a level-funded budget. Since cuts in personnel have already occurred because of the failed override, the school committee is withdrawing the request to use \$100,000 of Devens funds for this project and will be putting those monies towards an offset to the FY22 budget instead. Locker replacements will be deferred for one to two years.

Old Library Roof, Gutters and Brickwork Replacement (Article 14)

At the 2019 Annual Town Meeting and the ballot, the Town approved a \$480,000 borrowing to repair the roof, flashing and gutters of the Old Library building and also approved the use of Community Preservation funds to complete a thorough investigation of the roof and envelope to identify all necessary exterior repairs before any work began.

The detailed results of the investigation confirmed the need to extensively repair or replace the slate roof, flashing, underlayment, and the entire copper gutter system, but also revealed substantial damage to masonry in the exterior walls that is contributing to known leaks. A repair option costing \$570,000 was presented that would extend the life of the roof by five years but would not address remaining envelope leaks. The second option, a \$1,050,000 construction cost to completely replace the roof, gutter system and repair all identified

masonry issues in the exterior envelope, would provide a new roof with a 130-year lifespan and securely seal masonry for the entire building. The Select Board voted to pursue the full replacement option with masonry repairs at a total cost of \$1,300,000 including soft costs. The project was not approved at the 2020 Annual Town Meeting and the Select Board revisited the project, including updating the estimated cost analysis.

The current project estimate is \$1,356,134 including escalation clauses. Following the Spring 2019 ATM approval of \$480,000 in borrowing, the Fall 2019 Special Town Meeting voted to apply premiums received from various bond issuances in the amount of \$144,287 to this project, reducing the initial approved borrowing to \$335,712. The additional funding required to complete the full \$1,356,134 project is \$876,134.

The Town, with the support of the Cultural Collaborative, has applied for a \$350,000 Cultural Facilities Grant to offset some of the borrowing. Typically, the maximum grant from this program is \$250,000. Grants will be announced in June 2021. The project will not be fully bonded until the results of the grant application are known and construction is complete, so that grant funds received (if any) will be used to reduce the amount of debt at the time of bonding.

The Select Board voted to support funding of this request, but on a 3-2 vote, CPIC does not recommend this request of \$876,134 be funded.

Followed by Charts:

- Small Capital (< 500k)
- Large Capital (> 500k), Capital Stabilization Fund Sources and Uses Projections
- Excluded Debt Service 10-year Projections

TOWN OF HARVARD						
FY22 CAPITAL PLANNING & INVESTMENT COMMITTEE REPORT - SMALL CAPITAL - UNDER \$500K						
	*FUND	Est	Est	Est	Est	Est
SMALL CAPITAL - UNDER \$500K	SOURCE	FY22	FY23	FY24	FY25	FY26
Town Hall Air Conditioning	CSF		30,000			
Town Hall - Paint	CSF			37,750		
SELECT BOARD / TOWN ADMINISTRATOR TOTAL		-	30,000	37,750	-	-
Elevator Upgrade - Police/Public Safety	CSF		150,000			
BUILDING - FACILITIES		-	150,000	-	-	-
Commercial District Development Planning Project	CSF	300,000				
PLANNING BOARD TOTAL		300,000	-	-	-	-
Police Cruiser Replacement per Schedule	CSF		46,000	46,000	46,000	
POLICE DEPT TOTAL		-	46,000	46,000	46,000	-
Upgrade Town's Fire Alarm System	CSF		48,890			
Fire Ponds Restoration	CSF	50,000	50,000	50,000		
Fire Dept Pickup Truck with Plow	CSF			50,000		
Replace Engine 3 with Forestry Brush Truck	CSF	262,500				
New Repeater on Future Cell Tower	CSF		30,000			
Replace SCBA Packs	CSF		251,000			
Replace SCBA Air Compressor	CSF			55,000		
Replace Car 2	CSF			50,000		
FIRE DEPT TOTAL		312,500	379,890	205,000	-	-
TBS - Install HVAC Units	CSF	150,000	150,000			
TBS - Install Card Access System, External Doors	CSF	100,000	100,000			
TBS - Replace Damaged Flooring	CSF		100,000			
TBS - Upgrade Network Backbone (Servers, Switch, Routers)	CSF		150,000			
TBS - Renovate the Locker Rooms	Devens		150,000	150,000		
TBS - Replace Locker Sections	CSF		100,000	50,000		
TBS - Main Office Renovation	CSF			200,000		
TBS - Guidance Office Renovation	Devens			100,000		
TBS - Four Renovated Bathrooms	CSF				200,000	
TBS - Courtyard Remodel	Devens				200,000	
TBS - Gymnasium Renovation - Hanging Curtain, Painting, Floor	CSF			150,000		
School Buildings Performance Audit	CSF				50,000	
TBS - Replace Water Fountains with Water Bottle Fillers	CSF					50,000
TBS - Replace Exterior Metal Doors	Devens					100,000
TBS - Hot Water Boiler and Tank	CSF					125,000
SCHOOL TOTAL		250,000	750,000	650,000	450,000	275,000
Reconstruct & Repair Town Roads (Supplement to Chapter 90)	CSF	300,000				
Light Duty Dump Truck (18,000 GVW) Trade In 2011 Ford F-550	CSF	85,000				
Light Duty Dump Truck (18,000 GVW) Trade 2012 F-550	CSF				90,000	
DPW Building - Design & Procurement	CSF		150,000			
John Deere Mini-Excavator - Trade in 2009 JD Mini-Excavator	CSF				70,000	
Front End Bucket Loader - Trade In 2000 Caterpillar Loader	CSF		200,000			
Heavy Duty Dump Truck (45,000 GVW) Trade In 1999 Dump Truck	CSF			200,000		
PUBLIC WORKS TOTAL		385,000	350,000	200,000	160,000	-
DPW Equipment - \$160,000 - Art 16 ATM 5/1/2010	CSF	11,263	11,050	10,850	10,625	10,375
Fire Equipment - \$505,000 - Art 22 ATM 5/1/2010 Fire Truck	CSF	38,944	38,200	32,550	31,875	31,125
Water System Upgrade - \$300,000 - Art 22 ATM 4/2/2011	CSF	20,588	20,138	19,688	19,238	18,788
Art 25 ATM 5/5/18 HES Building Project - \$53,597,807	CSF	200,000	200,000	200,000	100,000	-
CSF LONG TERM DEBT TOTAL		270,795	269,388	263,088	161,738	60,288
SMALL CAPITAL - UNDER \$500K - GRAND TOTAL		1,518,295	1,975,278	1,401,838	817,738	335,288
CSF = Paid for from the Capital Stabilization & Investment Fund						
Devens = Paid for from the School Devens Fund						
* Fund Source for Budget Years FY2023 thru FY2026 are subject to change.						

TOWN OF HARVARD									
FY22 CAPITAL PLANNING & INVESTMENT COMMITTEE REPORT - LARGE CAPITAL \$500K+									
	ATM	Project	1st Debt	Est	Est	Est	Est	Est	Est
	VOTE	Complete	Payment	FY22	FY23	FY24	FY25	FY26	FY27 - FY31
LARGE CAPITAL - \$500K+									
Old Library Roof	May 2021	May 2022	FY23	876,134					
SELECT BOARD / TOWN ADMINISTRATOR TOTAL				876,134	-	-	-	-	-
Replace 2005 Fire Engine #1	May 2024	May 2025	FY26				640,000		
Replace Fire Tower Ladder Truck	May 2024	May 2026	FY27			1,400,000			
Refurb Central Fire Station or Build New One									16,000,000
FIRE DEPT TOTAL				-	-	1,400,000	640,000	-	16,000,000
TBS - Roof Replacement									2,000,000
SCHOOL TOTAL				-	-	-	-	-	2,000,000
Well Field Development / Water Source (see Note 1 below)	TBD								
WATER DEPT TOTAL				-	-	-	-	-	-
DPW Building - Construction	May 2022	May 2025	FY26		2,500,000				
PUBLIC WORKS TOTAL				-	2,500,000	-	-	-	-
Hildreth House Building Project - Phase 2	May 2022	May 2025	FY26		4,300,000				
COUNCIL ON AGING TOTAL				-	4,300,000	-	-	-	-
New Library - New Roof	TBD								
LIBRARY TOTAL				-	-	-	-	-	-
LARGE CAPITAL - \$500K+ - GRAND TOTAL				876,134	6,800,000	1,400,000	640,000	-	18,000,000
Note 1 - While no proposal has been received for a new water source, it is listed as this is being closely monitored.									

TOWN OF HARVARD						
FY22 CAPITAL PLANNING & INVESTMENT COMMITTEE REPORT - FINANCIAL PROJECTIONS						
	Est	Est	Est	Est	Est	Est
	FY22	FY23	FY24	FY25	FY26	FY27 - FY31
FINANCIAL PROJECTIONS - CAPITAL						
Total Small Capital - Under \$500K	1,518,295	1,975,278	1,401,838	817,738	335,288	-
Total Large Capital - \$500K+	876,134	6,800,000	1,400,000	640,000	-	18,000,000
Less Funding from Other Sources - School Devens Fund		(150,000)	(250,000)	(200,000)	(100,000)	
Less Requests Likely Funded by Debt Exclusion	(876,134)	(6,800,000)	(1,400,000)	(640,000)	-	(18,000,000)
NET FROM CAPITAL STABILIZATION & INVESTMENT FUND	1,518,295	1,825,278	1,151,838	617,738	235,288	-
ESTIMATED CAPITAL STABILIZATION & INVESTMENT FUND BALANCE						
11/12/20 CSF* Balance	3,395,917	2,446,923	1,121,645	469,807	352,069	616,781
Free Cash - Estimated Transfer In - May ATM	569,301	500,000	500,000	500,000	500,000	500,000
Requests Funded by CSF* Above	(1,518,295)	(1,825,278)	(1,151,838)	(617,738)	(235,288)	-
ESTIMATED FUND BALANCE AT FISCAL YEAR END	2,446,923	1,121,645	469,807	352,069	616,781	1,116,781

* CSF: Capital Stabilization & Investment Fund

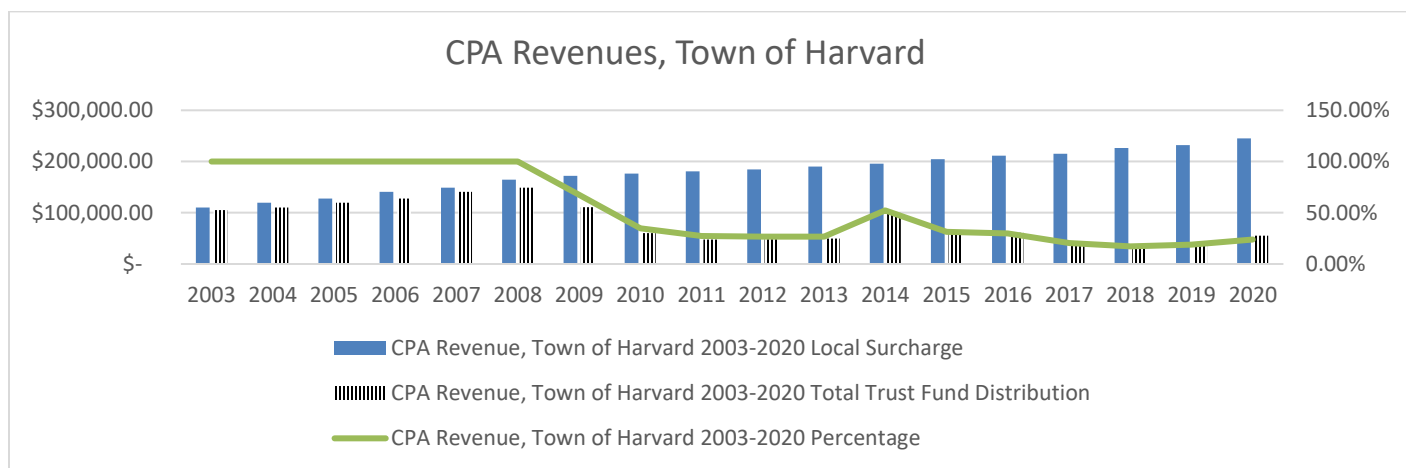
TOWN OF HARVARD
FY22 CAPITAL PLANNING & INVESTMENT COMMITTEE REPORT

EXCLUDED DEBT SERVICE 10-YEAR PROJECTIONS THRU FY2032		FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Current Town Share Excluded Long Term Debt:		BOND AMT										
Town Hall Renovations - Art 18 ATM 4/28/2012	2,250,000	156,638	153,188	149,738	146,288	142,838	139,388	137,088	134,788	132,488	125,188	122,713
Senior Center (Hildreth House) Improve - Art 22 ATM 3/28/15	1,241,000	98,950	96,350	93,750	91,150	83,550	81,150	78,750	76,950	75,150	73,350	71,550
Public Safety - Refunding of 11/15/2000	1,200,000	-	-	-	-	-	-	-	-	-	-	-
Public Library - Refunding 11/1/2004	1,395,000	144,744	136,925	129,375	126,563	-	-	-	-	-	-	-
Fire Truck - Art 24 ATM 3/28/2015	350,000	30,750	30,000	29,250	28,500	27,750	27,000	26,500	26,000	25,500	-	-
DPW - Art 23 ATM 4/1/17 Heavy Duty Dump Truck	75,092	12,750	12,250	11,750	11,250	10,750	10,250	-	-	-	-	-
School - Bromfield Renovation - Refunding of 11/1/2004	3,380,000	343,725	331,975	320,725	308,813	-	-	-	-	-	-	-
HES Building Project - Art 25 ATM 5/5/18	31,533,161	2,406,425	2,343,175	2,279,925	2,216,675	2,153,425	2,085,300	2,022,300	1,959,300	1,896,300	1,839,600	1,789,200
Bromfield Science Lab Art 27 ATM 4/1/17	69,492	7,725	7,475	7,225	6,975	6,725	6,475	6,225	5,975	5,725	5,500	5,300
MWPAT - MA Water Pollution Abate Trust - Art 25 ATM 5/5/2009	1,835,169	62,930	63,016	63,103	63,193	63,285	63,378	63,474	63,572	63,671	63,773	63,878
Roads - Art 27 ATM 4/28/2012	648,000	60,000	58,500	57,000	55,500	54,000	52,500	41,500	25,700	10,200	-	-
Ayer Rd Design - Est @ 2.75% - 10 yrs - Art 23 ATM 5/4/19	300,000	38,250	37,425	36,600	35,775	34,950	34,125	33,300	32,475	31,650	30,825	30,825
Heavy Duty Dump Truck - Est @ 2.75% - 15 yrs - Art 23 ATM 5/4/19	195,000	18,850	18,460	18,070	17,680	17,290	16,900	16,510	16,120	15,730	15,340	15,340
Old Library Slate Roof - Est @ 2.75% - 20 yrs - Art 23 ATM 5/4/19	335,713	26,018	25,556	25,095	24,633	24,171	23,710	23,248	22,787	22,325	21,863	21,863
Total Current Town Share Excluded Long Term Debt Payments		3,407,754	3,314,295	3,221,605	3,132,994	2,618,734	2,540,176	2,448,895	2,363,666	2,278,738	2,175,439	2,120,669
Less School Devens Fund Transfer for HES Building Project		(200,000)	(200,000)	(200,000)	(100,000)							
Less Capital Stabilization Fund Transfer for HES Building Project		(200,000)	(200,000)	(200,000)	(100,000)							
Adjusted Total Current Town Share Excluded Long Term Debt Payments		3,007,754	2,914,295	2,821,605	2,932,994	2,618,734	2,540,176	2,448,895	2,363,666	2,278,738	2,175,439	2,120,669
Potential New Excluded Debt:												
COA Hildreth House Expansion/Addition - Est @ 3.50% - 20 yrs	4,300,000					365,500	357,975	350,450	342,925	335,400	327,875	320,350
DPW Building Construction - Est @ 3.50% - 20 yrs	2,500,000					212,500	208,125	203,750	199,375	195,000	190,625	190,625
Replace 2005 Fire Engine #1 - Est @ 3.50% - 15 yrs	640,000					597,333	554,667	512,000	469,333	426,667	384,000	341,333
Replace Fire Tower Ladder Truck - Est @ 3.50% - 15 yrs	1,400,000						142,333	139,067	135,800	132,533	129,267	129,267
Old Library Slate Roof - Est @ 3.50% - 20 yrs	876,134		70,550	69,098	67,645	66,193	64,740	63,288	61,835	60,383	58,930	57,478
Refurb Central Fire Station or Build New One - 20 yrs	16,000,000											
TBS - Roof Replacement - 20 yrs	2,000,000											
New Library - New Roof - TBD - 20 yrs	TBD											
Well Field Development / Water Source	TBD											
Total Potential New Excluded Debt Payments		-	70,550	69,098	67,645	1,241,526	1,327,840	1,268,554	1,209,268	1,149,983	1,090,697	1,039,053
Grand Total - Projected Excluded Debt		3,007,754	2,984,845	2,890,702	3,000,639	3,860,259	3,868,016	3,717,449	3,572,934	3,428,721	3,266,136	3,159,722
		FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
FY2021 ASSESSED VALUES	1,297,039,551											
Cost per \$1,000 Property Valuation		\$2.319	\$2.301	\$2.229	\$2.313	\$2.976	\$2.982	\$2.866	\$2.755	\$2.643	\$2.518	\$2.436

Note: Potential new debt costs are estimates, as well as the associated projected debt service payments.

Community Preservation Committee

The Town of Harvard adopted the provisions of the Community Preservation Act (CPA) in 2001, allowing our community to enjoy distributions from a trust fund established by the Commonwealth of Massachusetts. The Commonwealth allocates these funds in the form of a match of up to 100% of dollars collected via a property tax surcharge of up to 3% by participating towns and cities. (At the time of adoption, Harvard voted a surcharge of 1.1%, which remains unchanged to date.) Accepted uses of the funds include the acquisition and restoration of Open Space and Recreation assets, the development and support of Affordable Community Housing, and Historic Preservation initiatives; a minimum of 10% of each year's new funds must go to each of the three areas.



Source: [Community Preservation Coalition](#).

Between its inception and the end of fiscal 2021, Harvard has raised approximately \$4.9 million under the program, including more than \$3.3 million raised locally. The contributions from the Commonwealth's CPA Trust Fund declined between FY2017 and FY2019, due partly to fee structures at statewide Registries of Deeds that remained unchanged since 2001, and partly to steady growth in the number of participating CPA communities. After hitting a low mark of 19% in 2018, the fee schedule at the Registry of Deeds was updated; Harvard's state match reached 23.9% in 2020.

Activities of the Community Preservation Committee

For the 2020 Special Town Meeting held on October 3, 2020, the Committee voted to recommend CPA funding in the amount of \$20,000 to establish an Emergency Rental Assistance Program. This warrant was amended on the floor to provide mortgage assistance in addition to rental assistance, and passed by majority vote.

The funding initiatives warranted by the CPC at the 2020 Annual Town Meeting include:

- \$40,000 from FY2020 Community Preservation Fund unspecified reserves to the Harvard Public Schools for the purpose of resurfacing the tennis courts,
- \$89,200 from FY2020 Community Preservation Fund unspecified reserves to the Historical Commission to complete the restoration of the historic stone wall along Massachusetts Avenue,
- \$6,000 from the FY2020 Community Preservation Fund unspecified reserves to the Harvard Fire Department for preserving and restoring historic fire department records and logs
- \$30,000 from the FY2020 Community Preservation Fund unspecified reserves to the Municipal Affordable Housing Trust,
- \$150,000 from the FY2020 Community Preservation Fund unspecified reserves to the Conservation Committee,
- \$50,000 from the FY2020 Community Preservation Fund unspecified reserves for payment of debt for the renovation of Town Hall,
- \$2,500 from FY2020 Community Preservation Fund unspecified reserves, to be expended by the Harvard Community Preservation Committee for administrative expenses

The aggregated total funding for these projects, including both Special Town Meeting and Annual Town Meeting, was \$387,700.

FY2022 Applications

During 2020, the CPC received six applications for consideration for FY2022 funding, as listed below:

- \$20,000 from the Athletic Field Planning Subcommittee of the Parks & Recreation Commission for a feasibility study on recreation use of a parcel of land in Bare Hill Pond Woods
- \$30,000 from the Athletic Field Planning Subcommittee of the Parks & Recreation Commission for a feasibility study on recreation use of a parcel of land in Harvard Park
- \$150,000 from the Conservation Commission to support the purchase of an Agricultural Preservation Restriction on a 70-acre parcel at 115 Prospect Hill Road by the Community Harvest Project,
- \$5,000 from the Parks & Recreation Commission for the upgrade of the Boat Kiosk on Bare Hill Pond
- \$48,000 from the Select Board for payment of debt for the renovation of Town Hall,
- \$25,000 from the Town Clerk for the preservation of historic town documents

The recommendations of the CPC will be included in the 2021 Annual Town Meeting Finance Committee Report Recommendations and Warrant Articles.

Respectfully submitted,

Didi Chadran, Appointed, Chairman
 John Lee, Appointed, Treasurer
 Beth Williams, Appointed, Secretary
 Michelle Catalina, Appointed
 Stacia Donahue, Planning Board Rep

Pam Marston, Historical Commission Rep
 Joanne Ward, Conservation Commission Rep
 Fran Nickerson, Municipal Affordable Housing Trust Rep
 Doug Thornton, Parks & Recreation Commission

TOWN MEETING PROCEDURES

League of Women Voters of Harvard, 2009

SPEAKING AT TOWN MEETING

- When recognized by the Moderator, state name and address
- Speak only to the motion or question before the meeting. The Moderator may forbid speech that he/she considers to be an interruption, indulging in personalities, or improper
- All questions and comments must be addressed to the chair, not to another individual
- A vote ends all discussion on that motion

WARRANT ARTICLES

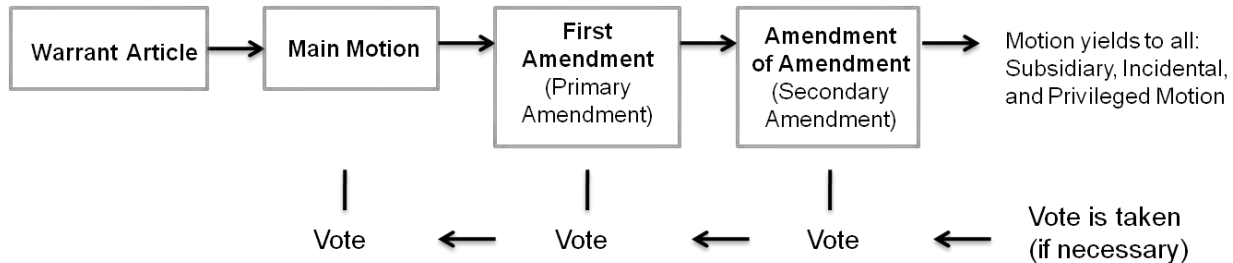
The Warrant is the agenda for Town Meeting. The articles in the Warrant are taken up at Town Meeting by vote upon motions. The Moderator will call for a motion, and when it is made it becomes the Main Motion. The article in the Warrant defines the limit or scope of the subject matter to be contained in the motion and any subsequent amendments. All Main Motions and amendments must be submitted in writing to the Moderator.

MAIN MOTIONS

Main Motions under articles are taken one at a time, to be decided : Yes or No.

Motions must be seconded, and may be debated, amended, deferred or otherwise disposed of. Votes are by 2/3, or 9/10, or a majority, depending on the type of article. Main Motions yield to Subsidiary Motions (in ranking order), Incidental Motions, and to Privileged Motions, whether or not they are relevant.*

MOTIONS AND AMENDMENTS ARE DISPOSED OF BY VOTE IN REVERSE ORDER OF SUBMISSION



SUBSIDIARY MOTIONS

A Subsidiary Motion relates to the Main Motion. Subsidiary Motions are ranked, and a motion of lower rank may not be considered while a higher ranking motion is pending. A motion to end debate or a motion to "Move the Previous Question" must be voted before the meeting can move on to voting on the motion itself.

INCIDENTAL MOTIONS

Incidental Motions relate to the conduct of meetings, and are not ranked. Incidental Motions are considered and disposed of before the motion out of which they arise. A speaker may be interrupted for a Point of Order. "Mr. Moderator, I rise to a Point of Order." Questioner remains silently standing until recognized by the chair.

PRIVILEGED MOTIONS

Privileged Motions relate to adjournment: to adjourn to no future date; to recess; to adjourn to a fixed time. A Question of Privilege relates to the rights and safety of the attendees and questioner may interrupt speaker. For example: The building is on fire.

* Withdrawals of Main Motions may be made by majority vote or unanimous consent before a vote is taken. Once a motion has been voted, it may not be withdrawn. A Main Motion may be withdrawn before it has been discussed. "Move to take no action ... " Motions may be reconsidered, but reconsideration is not customary or encouraged.

SUBSIDIARY MOTIONS

Relate to Main Motion.

<i>In ranking order</i>	<i>Meaning</i>	<i>Second</i>	<i>Vote</i>	<i>Debate</i>	<i>Amend</i>	<i>Reconsider</i>
To Lay Motion on the Table	Temporary set aside of motion.	Yes	2 / 3	No	No	Yes
Move the Previous Question	A move to end debate.	Yes	2 / 3	No	No	Yes
To Limit or Extend Debate	To a set time limit, i.e. 2 minutes per speaker.	Yes	2 / 3	No	No	Yes
Postpone	To set motion aside until a specified time.	Yes	Majority	Yes	Yes	Yes
To commit or refer	To refer the matter to a committee for study.	Yes	Majority	Yes	Yes	Yes
First Amendment (Primary Amendment)	To modify Main Motion on the floor. May not enlarge the scope of the article.	Yes	Majority	Yes	Yes	Yes
Second Amendment (Secondary Amendment)	May modify the Primary (First) Amendment. Secondary Amendments may not be amended.*	Yes	Majority	Yes	No	Yes
Postpone Indefinitely	Can only be made on a Main Motion.	Yes	Majority	Yes	No	Yes

*There is no limit on the number of secondary amendments that can be made. but they are considered, and disposed of, one at a time.

INCIDENTAL MOTIONS

Incidental motions relate to the conduct of the meeting.

<i>Incidental Motions</i>	<i>Meaning</i>	<i>Second</i>	<i>Vote</i>	<i>Debate</i>	<i>Amend</i>	<i>Reconsider</i>
Point of Order There are only three points of order: 1. Is the speaker entitled to the floor? 2. Is what the speaker saying contrary to proper procedure? 3. Is the pending action contrary to proper procedure?	(is actually a question)	No	No	No	No	No
Appeal	Appeals a ruling of the chair.	Yes	Majority	Yes	Yes	Yes
Divide the Question	Divide the motion into sections.	Yes	Majority	Yes	Yes	No
Separate Consideration	Consider motion paragraph by paragraph.	Yes	Majority	Yes	Yes	No
Fix Method of Voting	By standing or by paper ballot.	Yes	Majority	Yes	Yes	Yes
Nominations	To a committee.	No	Plurality	No	No	No
Leave to Withdraw or modify (see footnote previous page)	Once motion has been stated and seconded, speaker must ask permission to withdraw it.	No	Majority	No	No	No
			Consensus approval accepted, if no one objects.			
Suspend Rules	To permit ... (i.e. a non-resident speaker)	Yes	2 / 3	No	No	No

Summary of Warrant Articles

Article		Amount
1	Annual Reports	
2	Pay Bill of Prior Fiscal Year	\$ 3,344
3	Omnibus Budget	\$ 33,748,975
4	Bare Hill Pond Testing	\$ 5,000
5	Maintenance of Recreational Resources	\$ 20,000
6	Performance-Based Wage Adjustments	\$ 19,561
7	Roadside Tree Maintenance	\$ 20,000
8	Capital Planning and Investment Committee Recommended Expenditures	\$ 1,247,500
9	Capital Planning and Investment Committee Debt Payment	\$ 270,795
10	Architect to Assist Permanent Building Committee and COA	\$ 45,000
11	Disposition of Bromfield House Building and Property	\$ 50,000
12	Transfer from Free Cash to Stabilization	\$ TBD
13	Transfer from Free Cash to Capital Stabilization and Investment Fund	\$ TBD
14	Capital Planning and Investment Committee Debt Recommendation	\$ 876,134
15	Community Preservation Committee Report	
16	Community Preservation Committee Recommended Expenditures	\$ 264,338
17	Leasing of Elementary School Roof for Solar Power	
18	FY22 Enterprise Fund Budgets	
19	Revolving Funds	
20	Amend Protective Bylaw Chapter 125: Add 125-57, Senior Residential Development	
21	Amend Protective Bylaw Chapter 125, S. 125-18.1, Accessory Apartment Use	
22	Acceptance of Gifts of Property	
23	Acceptance of Highway Funds	



**WARRANT FOR THE 2021 TOWN OF HARVARD
ANNUAL TOWN MEETING AND ELECTION
COMMONWEALTH OF MASSACHUSETTS**

WORCESTER, ss.

To the Constable of the Town of Harvard:

Greetings:

In the name of the Commonwealth, you are hereby required to notify and warn the inhabitants of the said Town, who are qualified to vote in Town affairs, to meet on the field in front of the Library and The Bromfield School on Saturday, the 15th day of May, 2021 at 12:00 p.m. by the clock to act on the following articles:

ARTICLE 1: ANNUAL REPORTS

To see if the Town will vote to hear the reports of the Select Board, School Committee, and any other officers or committees that may be ready to make a report and act thereon.

(Inserted by Select Board)

ARTICLE 2: PAY BILL OF PRIOR FISCAL YEAR

To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds sums of money to pay bills of Fiscal Year 2020, or pass any vote or votes in relation thereto.

(Inserted by Select Board)

FINANCE COMMITTEE RECOMMENDS – the sums of \$3,308.29, to pay an old bill of the Select Board Office for printing services, and \$35.42 to pay an old bill of the Treasurer/Collector's Office and that the combined total of \$3,343.71 be transferred from the Stabilization Fund to pay these prior year bills.

ARTICLE 3: OMNIBUS BUDGET

To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, such sums of money as may be necessary to defray the expenses of the Town for Fiscal Year 2022, or pass any vote or votes in relation thereto.

(Inserted by Finance Committee)

FINANCE COMMITTEE RECOMMENDS – the total amount of the Omnibus Budget and Enterprise Budget for Fiscal Year 2022 as detailed on the following pages.

		FY19	FY20	FY21	FY22
LINE #	ACCOUNT DESCRIPTION	EXPENDED	EXPENDED	BUDGETED	REQUEST
	TOWN AUDIT	20,000	21,000	21,000	21,000
	GASB 74/75 AUDIT	-	-	8,500	4,250
1	TOWN AUDIT	20,000	21,000	29,500	25,250
	MILEAGE - TOWN ADMINISTRATOR	5,314	5,400	5,400	5,400
	WAGES - PERSONNEL - SELECT BOARD	62,026	64,576	66,201	67,128
	WAGES - ASST TOWN ADMIN/HR	66,605	82,955	83,957	86,235
	SALARY - TOWN ADMINISTRATOR	145,371	153,968	156,586	159,718
2	SELECT BOARD PERSONNEL	279,315	306,900	312,144	318,480
	POSTAGE	17,335	18,594	17,840	-
	COPY MACHINE SUPPLIES	6,060	7,411	6,000	-
	EMPLOYEE TRAIN & PROF DEV	844	470	1,000	1,000
	SELECTMEN OFFICE SUPPLIES	506	1,263	-	-
	SEL PRE EMPLOYMENT PHYS	454	-	-	-
	SELECTMEN PUR SERVICES	19,928	15,781	13,000	13,000
	SELECTMEN-MEETINGS & DUES	1,903	2,593	4,000	4,000
3	SELECT BOARD EXPENSES	47,030	46,110	41,840	18,000
4	FIN COM MEETINGS & DUES	180	180	200	200
	ACCOUNTING CERTIFICATION SALARY	1,000	1,000	1,000	1,000
	TREA/COLL CERTIFICATION SALARY	980	-	-	-
	ACCOUNTING SALARY & WAGES	139,917	157,056	161,897	154,802
	ASSESSOR WAGES	37,508	43,637	44,737	45,333
	TREAS/COLLECTOR WAGES	150,677	140,504	145,483	147,373
	OVERTIME	-	642	3,128	2,000
5	FINANCE DEPT PERSONNEL	330,081	342,840	356,245	350,508
	TECHNOLOGY SERVICES & SUPPLIES	44	-	-	-
	OTHER PROFESSIONAL SERVICES	90,102	89,758	93,000	93,658
	MAPPING AND DEEDS	4,348	4,310	4,600	4,400
	POSTAGE	-	-	-	17,840
	COPY MACHINE SUPPLIES	-	-	-	6,000
	TRAINING, SUBSCRIPTIONS & DUES	2,526	3,480	5,000	6,652
	COMPUTER/PRINTER SUPPLIES	521	-	-	-
	OFFICE SUPPLIES	1,930	3,592	3,000	3,000
6	FINANCE DEPT EXPENSES	99,470	101,139	105,600	131,550
7	TECHNOLOGY	73,644	86,016	80,000	97,825
	TOWN COUNSEL-LGL SERVICES	36,967	39,083	35,000	35,000
	OTHER LEGAL SERVICES	1,112	1,365	20,000	20,000
8	LEGAL EXPENSE	38,079	40,448	55,000	55,000
9	PERSONNEL BD SUPPLIES	-	-	100	100
	TOWN CLERK - SALARY	76,627	79,997	82,185	83,335
	TOWN CLERK CERTIFICATION SAL	-	-	1,000	1,000
	OTHER IN-SERVICE TRAINING	155	-	-	-
10	TOWN CLERK PERSONNEL	76,782	79,997	83,185	84,335
	TOWN CLERK-OFFICE SUPPLIES	4,528	1,535	1,735	1,735
	PUB REPRINTING	4,877	5,127	5,700	5,700
	TOWN CLERK MEETINGS & DUE	2,424	1,384	3,000	3,000
11	TOWN CLERK EXPENSE	11,829	8,046	10,435	10,435
	REGISTRARS HONORARIA	500	900	500	500
	CENSUS	800	900	1,200	1,200
	ELECTION SUPPLIES	10,403	10,723	11,750	6,100
12	ELECTIONS & REGISTRARS	11,703	12,523	13,450	7,800
13	LAND USE BOARDS - WAGES	56,971	145,733	148,479	150,536
	MONT REG PLANNING COMM	1,786	1,831	1,867	1,924
	OFFICE EXPENSES	554	360	1,218	2,540

		FY19	FY20	FY21	FY22
LINE #	ACCOUNT DESCRIPTION	EXPENDED	EXPENDED	BUDGETED	REQUEST
	PURCHASE OF SERVICE	2,463	8,152	7,196	1,991
14	LAND USE EXPENSE	4,804	10,342	10,281	6,455
15	PUB BLDG-PERSONNEL	30,934	32,107	33,815	34,288
	BUILDING REPAIRS	104,836	88,767	100,000	100,000
	EQUIPMENT	-	-	2,500	2,500
	ELECTRICITY	47,288	55,507	48,000	47,000
	ATHOL SOLAR GENERATION-CONTRACT	(2,820)	(12,578)	-	-
	OIL	7,716	1,897	9,000	7,000
	GAS	38,593	30,076	47,000	45,000
	SUPPLIES	1,548	1,785	1,500	1,500
	WASTE WATER TREAT OPER	96,111	84,997	85,000	85,000
	PUB BLDG PURCH SERVICES	28,026	24,158	37,750	37,750
16	PUBLIC BUILDINGS EXPENSE	321,297	274,608	330,750	325,750
17	TOWN REPORTS	4,880	1,373	5,000	5,000
	TOTAL GENERAL GOVERNMENT	1,407,000	1,509,363	1,616,024	1,621,512
18	COMMUNICATIONS EXPENSE	175,000	189,076	218,750	218,750
	POLICE UNIFORM EXPENSES	10,715	9,384	11,500	11,500
	POLICE OFFICE SUPPLIES	3,586	899	3,550	3,550
	POLICE CRUISER MAINTENANCE	10,205	2,972	10,000	10,000
	POLICE OPERATING EXPENSES	24,852	35,038	33,000	33,000
	POLICE DUES AND MEMBERSHIPS	2,549	1,989	2,500	2,500
	POLICE CRUISER	35,762	-	-	45,950
	POLICE PUB SAFETY BLDG OPER COST	25,249	22,414	24,800	24,800
19	POLICE DEPT EXPENSE	112,918	72,696	85,350	131,300
	POLICE CHIEF - SALARY	130,088	131,194	133,340	137,072
	POLICE - OFFICER WAGES	522,972	507,089	543,262	574,789
	POL-EDUCATION/TRAINING/STIPENDS	75,298	106,921	116,995	119,000
	POLICE - ADMIN ASST WAGES	54,496	100,219	107,073	109,948
	POLICE OVERTIME	122,032	124,432	165,104	165,245
20	POLICE DEPT PERSONNEL	904,886	969,856	1,065,774	1,106,054
	FIRE ON-CALL WAGES	122,820	127,846	153,311	155,457
	FIRE CHIEF - SALARY	110,469	113,202	108,138	115,007
	FIRE OFFICERS STIPENDS	12,400	12,925	14,500	14,500
	FIRE FT WAGES FF/EMT	72,570	69,110	65,726	67,138
	FIRE OVERTIME & ADDL UP TO 53 HR/WK	269	6,948	14,659	14,834
21	FIRE DEPT PERSONNEL	318,528	330,031	356,334	366,936
	FIRE EXPENSES	42,467	40,360	53,763	53,763
	FIRE DEPT-RADIO REPL&REPA	4,527	3,965	2,650	2,650
	FIRE-PROTECTIVE CLOTHING	18,059	22,336	13,610	-
22	FIRE DEPT EXPENSES	65,053	66,660	70,023	56,413
	BUILDING INSPECTOR WAGES	55,604	97,125	86,176	86,152
	BLDG INSPECTOR EXPENSE	2,221	3,360	4,000	4,000
23	BUILDING & ZONING INSPECTOR	57,825	100,485	90,176	90,152
24	GAS INSPECTOR SALARY	3,260	3,613	4,000	4,000
25	PLUMBING INSPECTOR SALARY	7,446	9,581	7,000	7,000
26	WIRE INSPECTOR SALARY	13,526	14,652	11,000	11,000
	ANIMAL CONTROL OFFICER SALARY	15,125	16,500	16,500	16,500
	ANIMAL CONTROL EXPENSE	-	-	750	750
27	ANIMAL CONTROL	15,125	16,500	17,250	17,250
28	TREE WARDEN EXPENSES	20,000	18,672	35,000	35,000
	TOTAL PUBLIC SAFETY	1,693,567	1,791,823	1,960,657	2,043,855

		FY19	FY20	FY21	FY22
LINE #	ACCOUNT DESCRIPTION	EXPENDED	EXPENDED	BUDGETED	REQUEST
	SCHOOL - CENTRAL OFFICE	1,068,714	1,025,979	1,083,156	1,098,058
	SCHOOL - MAINTENANCE	1,155,496	1,065,442	1,098,271	1,142,060
	SCHOOL - HILDRETH EDUCATION	3,050,494	3,430,202	3,671,867	3,649,413
	SCHOOL - BROMFIELD EDUCATION	4,947,438	5,461,928	5,503,483	5,506,615
	SCHOOL - SPECIAL EDUCATION	3,837,444	4,216,127	3,981,539	5,142,471
	SCHOOL - TECHNOLOGY	454,491	488,910	892,159	891,618
29	LOCAL SCHOOL TOTAL	14,514,078	15,688,588	16,230,475	17,430,235
30	TECH SCHOOL ASSESSMENT	75,877	66,074	74,542	94,275
	TOTAL EDUCATION	14,589,955	15,754,662	16,305,017	17,524,510
	DPW DIRECTOR SALARY	101,774	107,059	112,208	114,453
	HIGHWAY PERSONNEL WAGES	520,161	575,653	573,595	586,728
	HIGHWAY ON CALL REGULAR	25,284	49,670	-	-
	TRANSFER STATION WAGES	26,152	32,526	35,622	29,441
	DIRECTOR BENEFITS CONTRACTED	4,249	4,500	4,500	4,500
	OVERTIME	(486)	41,664	26,350	26,877
31	DPW PERSONNEL	677,136	811,073	752,275	762,000
	HIGHWAY ELECTRIC	10,642	8,498	8,600	8,600
	HIGHWAY TELEPHONE	2,724	2,809	3,200	3,200
	POLICE DET'LS HARVARD OFFICERS	13,704	9,189	15,000	15,000
	HWY VEHICLE MAINTENANCE	50,423	39,401	45,200	45,200
	HWY GENERAL SUPPLIES	21,389	26,877	34,500	34,500
	HWY OFFICE SUPPLIES	1,107	948	2,100	2,100
	HWY CLOTHING/SAFETY E	11,757	11,689	12,000	12,000
	HWY ROAD MAINT. MATERIALS	38,749	28,624	48,800	48,800
	HWY CONTRACT SERVICES	72,334	49,292	63,500	63,500
	HWY PAINTING LINES	12,439	6,219	13,500	13,500
	HWY FUEL	68,539	66,710	74,500	74,500
32	DPW EXPENSE	303,808	250,257	320,900	320,900
	SNOW & ICE ON CALL REGULAR	-	-	50,910	51,928
	SNOW & ICE OVERTIME	94,751	15,777	25,000	25,500
	OUTSIDE CONTRACTORS	-	-	1,000	1,000
	SAND	32,470	27,681	19,000	19,000
	SALT	151,784	119,411	76,000	76,000
	EQUIPMENT	13,339	26,158	16,000	16,000
33	DPW SNOW & ICE	292,345	189,027	187,910	189,428
34	STREET LIGHTS & TRAFFIC SIGNAL	6,914	7,890	7,000	8,000
35	DPW SMALL EQUIPMENT UNDER \$20K	28,991	24,726	30,000	30,000
36	DPW CAPITAL EQUIPMENT \$20K+	-	-	40,000	40,000
	TRANSFER STATION HAZAR WASTE	3,251	4,085	4,250	4,500
	TRANSFER STATION ELECTRIC	1,948	1,299	2,000	2,200
	TRANSFER STATION-GLASS REMOVAL	3,371	6,509	5,100	7,000
	TRANSFER STATION TELEPHONE	-	-	250	250
	TRANSFER STATION REPAIR & MAIN	8,005	6,472	8,000	8,250
	TRANSFER STATION TIRE DISPOSAL	652	229	800	800
	TRANSFER STATION TRUCKNG/SOLID	38,500	36,020	40,000	47,255
	TRANSFER STATION SOLID WASTE	89,224	72,142	81,300	81,700
	TRANSFER STATION CONSTR DEBRIS	20,617	8,785	16,500	13,390
	TRANSFER STATION CONTROLLED MAT	3,405	1,156	8,000	6,000
	TRANSFER STATION OFFICE PAPER	234	234	-	-
	TRANSFER STATION CONSULTANT	5,453	5,617	6,000	6,000
	TRANSFER STATION SUPPLIES	701	4,220	1,800	1,800
	TRANSFER STATION SENIOR BAGS	-	-	5,000	5,000
	TRANSFER STATION PAPER DISPOSAL	-	-	36,456	-

		FY19	FY20	FY21	FY22
LINE #	ACCOUNT DESCRIPTION	EXPENDED	EXPENDED	BUDGETED	REQUEST
37	TRANSFER STATION EXPENSE	175,361	146,769	215,456	184,145
38	WATER DEPT PURCH SERVICES	22,607	15,175	27,000	27,000
39	BARE HILL POND EXPENSE	22,127	24,265	28,000	28,000
40	CEMETERY EXPENSE	2,282	720	2,500	2,500
	TOTAL PHYSICAL ENVIRONMENT	1,531,572	1,469,901	1,611,041	1,591,973
41	BOH - PERSONNEL WAGES	17,799	19,134	20,053	20,321
	NASHOBA HEALTH DISTRICT	24,424	25,645	26,929	28,276
	MINUTEMAN HOME CARE SERV.	1,146	1,146	1,146	1,146
	BOH - OFFICE SUPPLIES	134	130	728	728
	BOH - PURCHASED SERVICES	1,165	1,747	3,607	4,381
	BOH - MEETINGS/CONF/MILEAGE REIMB	-	-	365	238
42	BOARD OF HEALTH EXPENSE	26,869	28,669	32,775	34,769
43	COA WAGES	122,783	121,398	163,019	165,030
44	COA EXPENSE	1,815	7,905	10,547	10,547
45	MART WAGES	34,997	27,773	35,108	35,793
46	MART EXPENSE	997	675	1,000	1,000
	VETERANS AGENT SALARY	5,200	5,300	5,980	5,980
	VETERANS EXPENSE	-	-	1,500	1,500
	VETERANS' BENEFITS	23,965	23,151	25,000	25,000
47	VETERANS SERVICES	29,165	28,451	32,480	32,480
	TOTAL HUMAN SERVICES	234,425	234,004	294,982	299,939
	LIBRARY DIRECTOR WAGES	92,797	100,461	103,295	104,740
	LIBRARY PERSONNEL WAGES	353,922	356,044	379,869	385,186
48	LIBRARY PERSONNEL	446,719	456,505	483,164	489,926
	LIBRARY PURCHASED SERVICES	58,934	44,018	62,150	59,636
	LIBRARY MATERIALS	94,703	84,227	100,873	103,390
49	LIBRARY EXPENSE	153,637	128,245	163,023	163,026
50	HCTV PERSONNEL WAGES	50,867	50,330	38,242	64,161
	HCTV EXPENSES	19,893	43,672	56,389	52,239
	HCTV BENEFIT CHRGBK	401	-	-	-
51	CABLE ACCESS EXPENSE	20,294	43,672	56,389	52,239
52	BEACH DIRECTOR WAGES	12,291	11,181	15,950	15,950
53	BEACH EXPENSES	19,361	19,361	21,297	21,297
54	COMMONS & SCHOOL/GROUNDS EXPENSE	25,650	25,178	25,650	25,650
55	HIST COMM - EXPENSES	438	48	250	250
56	AGRICULTURAL COMMISSION EXP	25	157	1,000	1,981
	TOTAL CULTURE & RECREATION	729,282	734,676	804,965	834,480
57	DEBT ISSUANCE COSTS	8,992	8,781	10,000	10,000
58	LONG TERM DEBT - PRINCIPAL	1,100,873	1,088,359	2,380,898	2,243,493
59	LONG TERM DEBT - INTEREST	263,666	837,462	1,427,431	1,339,762
60	SHORT TERM INTEREST	5,506	174,892	12,000	19,500
	TOTAL DEBT SERVICE	1,379,038	2,109,494	3,830,329	3,612,755

		FY19	FY20	FY21	FY22
LINE #	ACCOUNT DESCRIPTION	EXPENDED	EXPENDED	BUDGETED	REQUEST
	DEFERRED COMP BENEFITS	10,397	13,336	13,340	13,000
	ADMIN - EE FRINGE BENEFITS	-	23,500	-	-
	TM ARTICLE FOR NON-UNION MERIT REVIEW RAISES	-	-	(19,999)	-
	WORKERS COMP INSURANCE	123,862	133,412	136,599	140,635
	UNEMPLOYMENT INSURANCE	7,341	49,684	25,000	25,000
	LIFE INSURANCE	11,457	11,954	12,960	12,960
	HEALTH INSURANCE TOWN SHARE	2,739,052	3,114,160	3,384,436	3,467,392
	MEDICARE TOWN SHARE	224,863	230,315	245,000	235,000
	DISABILITY INS TOWN SHARE	26,755	25,614	32,400	30,000
	WORC COUNTY RETIREMENT	836,356	900,768	1,001,439	1,128,862
	BENEFITS ADMINISTRATION	1,991	1,510	2,500	2,000
	OPEB TRUST FUNDING	500,000	500,000	500,000	500,000
61	TOTAL EMPLOYEE BENEFITS	4,482,073	5,004,252	5,333,675	5,554,849
62	BLDG AND LIAB INSURANCE	149,681	141,681	213,825	315,101
	TOTAL INSURANCE & FRINGE BENEFITS	4,631,754	5,145,933	5,547,500	5,869,950
63	RESERVE FUND	-	-	547,800	350,000
64	TRANSFER TO CAP STABILIZATION	40,000	40,000	-	-
	GRAND TOTAL OMNIBUS BUDGET	26,236,593	28,789,857	32,518,315	33,748,975
	SEWER ENTERPRISE FUND				
	PURCHASED SERVICES	140,075	56,002	125,000	125,000
	IDC - TRF TO GEN FUND (FOR DEBT PMT)	91,657	91,827	91,947	92,070
	TOTAL SEWER ENTERPRISE	231,732	147,829	216,947	217,070
	AMBULANCE ENTERPRISE FUND				
	PERSONNEL	-	-	112	50,112
	STIPENDS	-	-	64,276	55,000
	PURCHASED SERVICES - ALS FEES	-	-	40,000	48,000
	FACILITY SUPPLIES & EXPENSE	-	-	3,000	6,000
	UNIFORM EXPENSE	-	-	3,200	3,500
	MISC FEES FOR SERVICE	-	-	5,000	6,000
	MED EQUIP REPAIR & MAINT	-	-	7,500	5,000
	LICENSING EXPENSE - EMT	-	-	7,350	3,000
	TRAINING - NEW EMT CLASSES	-	-	15,000	10,000
	CONTINUING EDUCATION - EMT	-	-	7,000	10,000
	COMPUTERS & SOFTWARE	-	-	2,500	4,000
	MEDICAL SUPPLIES	-	-	30,000	25,000
	OFFICE SUPPLIES	-	-	2,400	2,000
	RADIO COMMUNICATIONS	-	-	2,000	-
	VEHICLE MAINTENANCE	-	-	4,000	4,000
	TRANSFER TO GEN FUND - IDC	-	-	32,000	32,000
	TOTAL AMBULANCE ENTERPRISE			225,338	263,612

ARTICLE 4: BARE HILL POND TESTING

To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, a sum of money, to be expended by the Board of Health, with the approval of the Select Board, to sample and test for cyanobacteria in the water at the Town Beach on Bare Hill Pond and to test the toxicity of the samples, alternate weeks, from August until mid-September, and to pay for signs at the Town Beach should testing reveal high levels of cyanobacteria, or pass any vote or votes in relation thereto.

(Inserted by Board of Health)

FINANCE COMMITTEE RECOMMENDS – the sum of \$7,000 be raised and appropriated to sample and test for cyanobacteria in the water at the Town Beach on Bare Hill Pond and to test the toxicity of the samples, alternate weeks, from August until mid-September, and to pay for signs at the Town Beach should testing reveal high levels of cyanobacteria.

ARTICLE 5: MAINTENANCE OF RECREATIONAL RESOURCES

To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, a sum of money to be expended by the Parks and Recreation Commission, to pay for Fiscal Year 2022 landscaping materials and services for the basic maintenance of the Town's recreational resources, and that this same amount will be added to the Commons & Schools/Grounds Expense Budget in Fiscal Year 2023, or pass any vote or votes in relation thereto.

(Inserted by Parks and Recreation Committee)

FINANCE COMMITTEE RECOMMENDS – the sum of \$20,000 be raised and appropriated to pay for Fiscal Year 2022 landscaping materials and services for the basic maintenance of the Town's recreational resources.

ARTICLE 6: PERFORMANCE-BASED WAGE ADJUSTMENTS

To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, a sum of money to supplement the amount appropriated under Article 3 of the Warrant for the 2021 Annual Town Meeting for salaries and wages of non-school officials and employees in order to fund performance-based wage adjustments for Fiscal Year 2022, or pass any vote or votes in relation thereto.

(Inserted by Select Board)

FINANCE COMMITTEE RECOMMENDS – the sum of \$19,561 be raised and appropriated to supplement the amount appropriated under Article 3 of the Warrant for the 2021 Annual Town Meeting for salaries and wages of non-school officials and employees in order to fund performance-based wage adjustments for Fiscal Year 2022.

ARTICLE 7: DPW – ROADSIDE TREE MAINTENANCE

To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, a sum of money to be expended by the Department of Public Works Director, in coordination with the Tree Warden, and with the approval of the Select Board, to contract with a professional company to trim trees and large brush along the Town's roadsides, with unexpended funds as of June 30, 2022 being returned to their funding source, or pass any vote or votes in relation thereto.

(Inserted by Select Board)

FINANCE COMMITTEE RECOMMENDS – the sum of \$20,000 be raised and appropriated to contract with a professional company to trim trees and large brush along the Town’s roadsides, with unexpended funds as of June 30, 2022 being returned to their funding source.

ARTICLE 8: CAPITAL PLANNING AND INVESTMENT COMMITTEE RECOMMENDED EXPENDITURES

To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, the following sums of money to be expended by the following boards and officials for the capital projects and acquisitions described and numbered below, each of which shall be a separate appropriation, and to provide for said appropriations from the funding sources set forth below, or pass any vote or votes in relation thereto:

<i>Description of Acquisition or Project</i>	<i>Board or Official Authorized to Expend Funds</i>	<i>Amount</i>	<i>Funding Sources</i>
1 Road Construction and Repair	Department of Public Works Director with Select Board approval	\$300,000	Capital Stabilization and Investment Fund
2 Replace Engine #3 with a Hook Truck	Fire Chief with Select Board approval	\$262,500	Capital Stabilization and Investment Fund
3 Repair Fire Ponds	Fire Chief with Select Board approval	\$50,000	Capital Stabilization and Investment Fund
4 Replace HVAC at Bromfield	Superintendent of Schools with School Committee approval	\$150,000	Capital Stabilization and Investment Fund
5 Card Access System at Bromfield	Superintendent of Schools with School Committee approval	\$100,000	Capital Stabilization and Investment Fund
6 Replace Light Duty Dump Truck	Department of Public Works Director with Select Board approval	\$85,000	Capital Stabilization and Investment Fund
7 Commercial District Planning Program	Planning Board with Select Board approval	\$300,000	Capital Stabilization and Investment Fund

(Inserted by the Capital Planning and Investment Committee)

FINANCE COMMITTEE AND THE CAPITAL PLANNING AND INVESTMENT COMMITTEE RECOMMEND – the passage of this article, all of the items 1 through 7, which are presented in ranked priority, and that all be funded from the Capital Stabilization and Investment Fund.

ARTICLE 9: CAPITAL PLANNING AND INVESTMENT COMMITTEE DEBT PAYMENT

To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, a sum of money to be expended by the Town Treasurer, with the approval of the Board of Selectmen, to fund the Capital Planning and Investment Committee's debt service for Fiscal Year 2022, or pass any vote or votes in relation thereto.

(Inserted by Finance Committee and Capital Planning and Investment Committee)

FINANCE COMMITTEE AND THE CAPITAL PLANNING AND INVESTMENT COMMITTEE RECOMMEND – the passage of this article to allow use of \$200,000 to directly reduce current year real estate tax bills and \$70,795 to pay existing debt service, and that it be sourced from the Capital Stabilization and Investment Fund.

ARTICLE 10: ARCHITECT TO ASSIST THE PERMANENT BUILDING COMMITTEE AND THE COUNCIL ON AGING

To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds a sum of money, to be spent by the Permanent Building Committee, to assist the Council on Aging in reviewing and providing schematic designs for properties that may be alternatives to the current Phase Two plans, or pass any vote or votes in relation thereto.

(Inserted by Select Board)

FINANCE COMMITTEE RECOMMENDS – the sum of \$45,000 be transferred from Certified Free Cash to be spent by the Permanent Building Committee, to assist the Council on Aging in reviewing and providing schematic designs for properties that may be less expensive alternatives to providing adequate space for the COA and a less expensive alternative to the recent Phase 2 plans.

ARTICLE 11: DISPOSITION OF BROMFIELD HOUSE BUILDING AND PROPERTY

To see if the Town will vote to: a) authorize the Select Board to dispose of the land and/or the improvements thereon known as the Bromfield House at 39 Massachusetts Avenue, Harvard, Massachusetts by sale, conveyance, transfer, or another method of disposition; and b) raise and appropriate, borrow, or transfer from available funds a sum of money, to be spent by the Select Board, for the costs related to the disposition of said land and/or improvements, or pass any vote or votes in relation thereto.

(Inserted by Select Board)

FINANCE COMMITTEE DEFERS – making a recommendation at this time and will make one at Town Meeting after we receive and review more information regarding this article.

ARTICLE 12: TRANSFER FROM CERTIFIED FREE CASH TO THE STABILIZATION ACCOUNT

To see if the Town will vote to transfer a sum of money from Fiscal Year 2020 Certified Free Cash to the Stabilization Account, per the Town's bylaws, or pass any vote or votes in relation thereto.

(Inserted by Finance Committee)

FINANCE COMMITTEE RECOMMENDS – a sum of money be transferred from the Fiscal Year 2020 Certified Free Cash Account to the Stabilization Account as per the Town's bylaws.

ARTICLE 13: TRANSFER FROM CERTIFIED FREE CASH TO THE CAPITAL STABILIZATION AND INVESTMENT FUND

To see if the Town will vote to transfer a sum of money from Fiscal Year 2020 Certified Free Cash to the Capital Stabilization and Investment Fund, or pass any vote or votes in relation thereto.
(Inserted by Finance Committee)

FINANCE COMMITTEE RECOMMENDS – the remaining sum of Fiscal Year 2020 Certified Free Cash Account be transferred to the Capital Planning and Investment Fund as per the Town’s Bylaws.

ARTICLE 14: CAPITAL PLANNING AND INVESTMENT COMMITTEE FISCAL YEAR 2022 DEBT RECOMMENDATION

To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, the following sum of money to be expended in Fiscal Year 2022 by the following boards and officials for the capital projects and acquisitions described and numbered below, each of which shall be a separate appropriation, and to determine whether such appropriation shall be provided by a borrowing pursuant to the provisions of Massachusetts General Laws Chapter 44, contingent upon the passage of a Proposition Two and One-half debt exclusion ballot question(s) at the May, 2021 Annual Town Election, and that any amount required for this article be reduced by any grants or other aid received for this project, or pass any vote or votes in relation thereto:

<i>Description of Acquisition or Project</i>	<i>Board or Official Authorized to Expend Funds</i>	<i>Amount</i>	<i>Funding Sources</i>
1 Old Library, Roof, Gutters, and Brick Work Replacement	Select Board	\$876,134	Borrowing M.G.L. Ch. 44

(Inserted by the Capital Planning and Investment Committee)

FINANCE COMMITTEE AND THE CAPITAL PLANNING AND INVESTMENT COMMITTEE DO NOT RECOMMEND THE PASSAGE OF THIS ARTICLE – There is a general agreement amongst the majority of the Finance Committee that the Old Library building should undergo a thorough public review of purpose before any additional funds are allocated to it or spent on it. Over the past few years the building has seen a continual increase in the scope and costs of required and/or desired maintenance. The building, as currently used, does not generate income, nor fully defray the expenses of regular, ongoing maintenance. The Finance Committee majority believes that a thorough, public examination should be done of both current estimations of required work and foreseeable expenses and scope for the next 5 years. The majority of the Capital Planning and Investment Committee want to see a comprehensive list of all necessary repairs and costs for the building, and what alternative options exist for this historic, yet excess, Town asset.

ARTICLE 15: COMMUNITY PRESERVATION COMMITTEE REPORT

To see if the Town will vote to accept the report and recommendations of the Community Preservation Committee on the Fiscal Year 2022 Community Preservation Budget as printed in the 2021 Finance Committee Report, or pass any vote or votes in relation thereto.

(Inserted by the Community Preservation Committee)

ARTICLE 16: COMMUNITY PRESERVATION COMMITTEE

To see if the Town will vote to appropriate or transfer the following sums of money to be expended by the following boards and officials for the projects and purposes described and numbered below, each of which shall be a separate appropriation and transfer, and to provide for said appropriations from the funding sources set forth below with expenditures to begin in Fiscal Year 2022, or pass any vote or votes in relation thereto:

<i>Description of Acquisition or Project</i>	<i>Board or Official Authorized to Expend Funds</i>	<i>Amount</i>	<i>Funding Sources</i>
1 Upgrade Boat Kiosk	Parks and Recreation Committee	\$5,000	Fiscal 2022 Community Preservation Fund Unspecified Reserves
2 Town Hall Renovation Debt Service	Select Board	\$48,038	Fiscal 2022 Community Preservation Fund Unspecified Reserves
3 Preservation of Historic Documents	Town Clerk	\$25,000	Fiscal 2022 Community Preservation Fund Unspecified Reserves
4 Affordable Housing Reserve	Community Preservation Committee	\$33,800	Community Preservation Fund Unspecified Reserves
5 Community Harvest Project Agricultural Preservation Restriction	Conservation Commission	\$150,000	Fiscal 2022 Community Preservation Fund Unspecified Reserves
6 Community Preservation Committee FY22 Administrative Expenses	Community Preservation Committee	\$2,500	Community Preservation Fund Unrestricted Reserves

(Inserted by the Community Preservation Committee)

ARTICLE 17: LEASING OF HARVARD ELEMENTARY SCHOOL ROOF FOR SOLAR POWER

To see if the Town will vote to authorize the Select Board to lease the roof of the Harvard Elementary School to Solect Energy Development, LLC for the purpose of installing and operating a solar photovoltaic system for

a term to be specified in a Power Purchase Agreement between the Town and Solect Energy Development, LLC or take any other action relative thereto.
(Inserted by the Harvard Energy Advisory Committee in coordination with the Harvard School Committee)

ARTICLE 18: FY2022 ENTERPRISE FUND BUDGETS

To see if the Town will vote to raise and appropriate or transfer from available funds sums of money to defray the regular expenses of both the Town Sewer, and Ambulance Enterprise Funds, in accordance with the provisions of Massachusetts General Laws Chapter 44, Section 53F ½ for Fiscal Year 2022, or take any other action relative thereto.
(Inserted by Finance Director)

FINANCE COMMITTEE RECOMMENDS – the passage of this article.

ARTICLE 19: REVOLVING FUNDS

To see if the Town will vote to set the following limits on the amounts to be expended from the following revolving funds during Fiscal Year 2022:

Revolving Fund	Expenditure Limit
Council on Aging	\$35,000.
Fourth of July Committee	\$40,000.
Fire Department S.A.F.E. Program	\$15,000.
Application Review Advertising & Professional Service Cost	\$1,000.
Harvard Community Cable Access Committee	\$25,000.
Parks and Recreation Beach	\$80,000.
Park and Recreation Field Maintenance	\$65,000.

or pass any vote or votes in relation thereto.
(Inserted by Finance Committee)

FINANCE COMMITTEE RECOMMENDS – the authorization of the expenditure limits above in accordance with the Town's bylaws.

ARTICLE 20: AMEND PROTECTIVE BYLAW CHAPTER 125 BY ADDING A NEW SECTION 125-57, SENIOR RESIDENTIAL DEVELOPMENT

To see if the Town will vote to amend the Protective Bylaw by adding a new section §125-57, Senior Residential Development, by making the following revisions thereto, or pass any vote or votes in relation thereto:

[Key to revisions; underlining = additions; ~~striketrough~~ = deletions]

§125-57 Senior Residential Development

A. Purpose and Intent.

- (1) To address the town's demonstrated need for a variety of housing types, settings, and residential services to meet the needs of people as they age.
- (2) To permit the development of appropriately located, specially designed, and appropriately priced housing for seniors who would otherwise not have such housing opportunities within the town.
- (3) To provide opportunities for Harvard residents to age in place.
- (4) To allow flexibility in land use planning in order to improve site layouts, protect natural features and environmental values, and use land in harmony with neighboring properties;
- (5) To encourage the implementation of "Smart Growth" and sustainable development techniques to reduce land consumption and sprawl, provide for open space preservation, expand housing options, and encourage re-use of existing structures;
- (6) To reduce the typical costs of providing municipal services to residential developments;
- (7) To protect Harvard's rural New England character by permitting the development of residential housing in clusters and village-like settings, in a manner which is in harmony with Harvard's historic development pattern, preserves and protects its natural resources, and is pedestrian friendly.

B. Applicability.

- (1) The Planning Board may approve a site plan or grant a Special Permit for a Senior Residential Development project in accordance with this Section 125-57 based on the requirements of the applicable section below.
- (2) A Senior Residential Development is one that anticipates and is marketed to people age 55 or over or age 62 and older strictly following the U.S. Department of Housing and Urban Development (HUD) requirements (See CRF Title 24, Subpart E, 43 U.S.C. § 3601 *et seq.*, and Massachusetts General Laws Chapter 151B). Specific age-restriction criteria are provided in Section C(2) below.
- (3) Senior Residential Developments are restricted to the criteria and zoning district(s) specified in Section G. below.
- (4) The provisions of this Section are exempt for Accessory Dwelling Units (ADUs), except for Age-Appropriate Design provided in Section E. below.

C. General Compliance.

- (1) A Senior Residential Development proposal must comply with all other applicable Town Bylaws, and the applicable rules, regulations, and requirements of all departments, boards, and commissions, including the special requirements of the Historic District and the Groundwater Protection Overlay District. For development proposed as part of this Bylaw, the provisions of Chapter 125, shall apply in full, except where inconsistent with this section. In the latter case, the provisions of this section shall supersede any such inconsistent provisions.
- (2) Age Restriction - A Senior Residential Development may impose an older persons age restriction set forth in a deed, deed rider, restrictive covenant, or other document that shall be recorded at the Registry of Deeds or registered in the Land Court. The age restriction threshold shall meet the requirements of the Housing for Older Persons Act of 1995 (HOPA). In addition:
 - (a) For communities or units intended to be marketed to and occupied by residents age 62 or older, the age restriction may be comprehensive and applied to all units.

(b) For communities or units intended to be occupied by residents age 55 and older

[1] At least eighty (80%) percent of units shall be occupied by at least one (1) person who is 55 years of age or older.

[2] The facility must publish and adhere to policies and procedures that demonstrate the intent to operate as “55 or older” housing.

[3] The facility must comply with the U.S. Department of Housing and Urban Development (HUD) regulatory requirements for age verification of residents.

(c) The age restriction shall run with the land in perpetuity and shall be enforceable by any or all of the owners of dwelling units in the senior residential development or by the Building Commissioner of the Town of Harvard.

(d) Projects that intend to include a strict over-62 restriction are not eligible for inclusion in the Local Initiative Program (LIP) and shall not be eligible for the Inclusionary Housing density bonus.

(e) Projects that propose LIP units shall not exclude persons under 18 years of age from occupying the affordable units as long as at least one occupant is over the age of 55.

D. Basic Development Requirements.

(1) Maximum Number of Senior Housing Dwelling Units in Harvard – The maximum number of housing units within all permitted senior residential developments in the Town of Harvard shall be limited to a number equivalent to 15% of the existing total residential housing units located in the Town of Harvard. For the purpose of this section, the number of residential housing units shall be as established by the Board of Assessors as of January 1 of the calendar year. The Planning Board may waive this limitation if the Board finds that the proposed development fulfills a critical senior housing need for the Town of Harvard or the surrounding region.

(2) Pace of Development – A maximum of 100 units may be approved by special permit on an annual basis but no more than 30 units may be permitted in any one year. The only new Senior Residential Development units permitted over this cap period shall be accessory dwelling units.

E. Age-Appropriate Design.

A Senior Residential Development shall be designed to provide housing options in a setting that encourages and supports aging in community. Units for seniors shall be “visitable” and designed for people as they age. At minimum, these terms mean that a Senior Residential Development shall have the following features:

(1) At least one (1) zero-step entrance,

(2) Doorways with a 36-inch clear passage space,

(3) Master bedroom and an accessible en-suite bathroom located on the same floor as the kitchen, living room, and dining room, all being on the same floor as the zero-step entrance,

(4) Master bedroom and en-suite bathroom designed and equipped for seniors and people mobility impairments, and

(5) For developments with three or more units, the following provisions must apply:

(a) Covered, indoor or structured parking shall be provided.

(b) Compliance with the applicable accessibility requirements of the Massachusetts Architectural Access Board.

- (c) Outdoor facilities, such as walkways, gardens, and recreation areas, shall be designed for universal access as provided in the Federal Fair Housing Act and the Americans with Disabilities Act, as amended.

F. Development Standards.

As part of the Planning Board's site plan and special permit review process, the Board shall evaluate the proposed Senior Residential Development for conformance with design standards as they may be applicable.

Development design shall conform to the requirements of the applicable section of the Harvard Protective Bylaw for the type of development described in Section G. below.

G. Senior Residential Development Types.

This bylaw provides for two (2) Senior Residential Development types as follows. General provisions covering all developments shall be provided in Sections D through F above. Applicants should also refer to Chapter 125, Sections 38, 39 and 46, as they may be applicable to the application as well.

- (1) Accessory Dwelling Units (ADUs) – Accessory Dwelling Units shall be permitted as per §125-18.1
- (2) Assisted-Living Facility – Communities that offer a multi-faceted residential setting that provides personal care services, 24-hour supervision and assistance, and activities and health-related services for seniors, located within ARV-SP districts, §125-52(L). Requirements for Assisted Living Facility developments are provided in §125-52(I).

(Inserted by Planning Board)

ARTICLE 21: AMEND PROTECTIVE BYLAW CHAPTER 125 SECTION 125-18.1, ACCESSORY APARTMENT USE

To see if the Town will vote to amend the Protective Bylaw §125-18.1, Accessory Apartment Use, by making the following revisions thereto, or pass any vote or votes in relation thereto:

[Key to revisions; underlining = additions; ~~striketrough~~ = deletions]

§ 125-18.1 Accessory dwelling units~~apartment use.~~

[Added 3-27-1982 ATM by Art. 37; amended 4-5-1986 ATM by Art. 33; 3-25-2006 ATM by Art. 10; 11-6-2017 STM by Art. 1

Intent. The intent of this bylaw is to provide the owner of a single-family residence the ~~possibility of establishing a single and separate~~ opportunity to establish an accessory apartment dwelling unit (ADU) in a section of the residence or in an accessory building with no change in the principal use of the premises. The establishment of such ~~an accessory apartment~~ ADU will be by special permit issued by the Zoning Board of Appeals, unless otherwise specified below. The outside appearance of the premises shall remain that of a single-family residence. The ~~apartment unit~~ is for the use of a limited number of persons, with no restriction on the relationship of the occupants to the owner. To be considered a ~~separate apartment unit~~, the ~~apartment~~ ADU must have its own kitchen, sleeping, and interior toilet and bath facilities, as well as a separate entrance. To be considered accessory, the apartment shall be restricted in size relative to the primary residence, and must be clearly accessory and subordinate to the principal use of the premises as a single-family residence. ~~The apartment will~~ Any such unit shall provide adequate privacy, safety, and convenience for the occupants. Establishment of ~~such an ADU accessory apartment~~ is shall be as follows:

A. Requirements. ~~By special permit from the Board of Appeals, one accessory apartment~~

(1) Number and approach: One (1) ADU on a premises can be established, provided the applicant demonstrates ~~that~~ adherence with the provisions of this section:

(a) By special permit from the Zoning Board of Appeals, or

(b) By right, provided the unit is designed and constructed according to the Age-Appropriate Design Criteria as defined in §125-57E of the Protective Bylaw.

(2) Dimensional requirements: The unit or units shall meet the following dimensional limitations:

(a) The ADU, whether located in a detached accessory structure or in the primary residence structure, shall occupy a maximum of 1,500 square feet, but in no case shall the total square footage of the ADU exceed one-half (1/2) of the total habitable floor area of the primary residence.

(b) Consistent with Minimum Square Footage (State Sanitary Code, Chapter II, 105 CMR 410.000).

(3) Design: Accessory dwelling units shall be designed and constructed as follows:

(a) The outside appearance of the residence and premises shall remain that of a single-family home.

(b) The ADU shall have its own separate entrance from the outside.

(c) The ADU shall have its own kitchen, sleeping, interior toilet, and bathing facilities.

(d) The rooms in the ADU shall have adequate ventilation and shall have heat that is adequately supplied and controlled.

(e) The ADU shall comply with all health and safety requirements for residences.

(4) Water and wastewater: The creation of any ADU must comply with 310 CMR 15.000: Septic Systems ("Title 5") and its successors and standard Board of Health regulations for any increase in bedrooms being served by the system.

~~(1) The outside appearance of the residence and premises shall remain that of a single family premises.~~

~~(2) The apartment, whether located in a detached accessory structure or in the primary residence structure, shall occupy a maximum of 1,200 square feet, but no more than 1/3 of the total usable floor area of both the apartment and the primary residence.~~

~~(3) The apartment shall have its own separate entrance from the outside.~~

~~(4) The apartment shall have its own kitchen, sleeping, interior toilet and bathing facilities.~~

~~(5) The rooms in the apartment shall have adequate ventilation and shall have heat that is adequately supplied and controlled.~~

~~(6) The apartment shall have smoke and/or fire detectors.~~

~~(7) If the creation of the accessory apartment involves an increase in the count of the number of bedrooms, the addition must comply with standard Board of Health regulations for such an increase.~~

B. **Limitations.** The special permit and/or building permit shall be issued only if ~~it~~ the application contains the following limitations and conditions:

- (1) The ~~premises owner(s)~~ shall continue to ~~be used~~ reside on the property as a their principal residence ~~by its owner.~~
- (2) The ~~number of residents of the apartment~~ occupancy of any ADU shall be is limited to three, but no more than the number which the Board of Appeals finds to be is consistent with the adequacy of the facilities provided. consistent with the requirements of 105 CMR 410.000.
- (3) All turnaround and parking areas shall be provided on the lot. As viewed from the street, turnaround and parking area should be that of a single-family ~~premises~~ home.

C. **Site plan standards.** A special permit and/or building permit issued under this section, by itself, does not require separate site plan review under §-125-39. However, if any ADU results in new building area on the lot, an engineered site plan shall be required showing the addition and all relevant zoning dimensions to determine compliance with this section.

D. **Review and approval.** Accessory dwelling units shall be reviewed based on whether the unit includes age-appropriate design features as follows:

- (1) For accessory dwelling units that are not designed according to the Age-Appropriate Design Criteria provided in §125-57(E), Age-appropriate design, applicants are required to apply to the Zoning Board of Appeals for a Special Permit. Applications shall include an application form, filing fee, engineered site plan as applicable, and building plans and elevations showing sufficient detail to determine compliance with this section.
- (2) For accessory dwelling units that are designed according to the Age-Appropriate Design Criteria provided in §125-57(E), Age-appropriate design, applicants are required to apply to the Building Commissioner for a building permit. Applications shall include an application form, filing fee, engineered site plan as applicable, and building plans and elevations showing sufficient detail to determine compliance with this section.
- (3) A copy of the application packet shall be provided to other interested Town boards, officials and departments for advice and recommendations. Board of Health approval shall be required.

(Inserted by Planning Board)

ARTICLE 22: ACCEPTANCE OF GIFTS OF PROPERTY

To see if the Town will vote to accept gifts of land or interests in land for any municipal purpose, and authorize the Select Board to acquire said parcels of land or interests therein so donated or purchased by eminent domain for the purpose of confirming and making clear the Town's title to said parcels of land or interests therein, or pass any vote or votes in relation thereto.

(Inserted by Select Board)

FINANCE COMMITTEE COMMENT – We encourage residents to consider a tax-deductible donation of land to the Town. The Town gives thanks to those who have made such a donation.

ARTICLE 23: ACCEPTANCE OF HIGHWAY FUNDS

To see if the Town will vote to accept State funds to be used for reconstruction and improvements of public ways, or pass any vote or votes in relation thereto.

(Inserted by Select Board)

FINANCE COMMITTEE COMMENT – We are pleased that these funds continue to be distributed and look forward to the release of Fiscal Year 2022 Chapter 90 awards.

And furthermore, in the name of the Commonwealth, you are hereby required to notify and warn the inhabitants of the said Town who are qualified to vote in Town affairs, to meet at The Bromfield School, 14 Massachusetts Avenue, on Tuesday, the 18th day of May, 2021, from 3 p.m. to 8 p.m., to cast their ballots for the following officers and questions:

Moderator, one position for one year; Select Board, one position for three years; Library Trustee, two positions for three years; School Committee, two positions for three years; Warner Free Lecture Society Trustee, two positions for three years.

QUESTION #1 – OLD LIBRARY SLATE ROOF

Shall the Town of Harvard be allowed to exempt from the provisions of Proposition two-and-one-half, so called, the amounts required to pay for the additional bonds issued in order to replace the slate roof and gutters on the Old Town Library and repair/replace any necessary brickwork?

YES _____ NO _____

(Requires a majority vote for passage.)

And you are directed to serve this Warrant by posting two attested copies thereof, one at the Town Hall and one on the Town website, as directed by the Charter, seven days at least before the time of holding said meeting. Hereof fail not, and make due return of this Warrant with your doings thereon to the Town Clerk at the time and place of said meeting.

Given under our hands this 20th day of April, Two Thousand and Twenty-One.

Harvard Select Board:

Alice von Loesecke, Chair

Richard Maiore

Kara McGuire Minar

Stuart Sklar

Lucy B. Wallace

Glossary

This Glossary of Terms is provided by Division of Local Services, within the Massachusetts Department of Revenue, Jan 2020. The following has been pared down from the full twenty-page list of terms. For the complete list of terms please visit:

www.mass.gov/DLS

Bond Anticipation Note (BAN) – Short-term debt instrument used to generate cash for initial project costs with the expectation the debt will be replaced later by permanent bonding. Typically issued for a term of less than one year, BANs may be reissued for up to 10 years, provided principal repayment begins after two years (MGL c. 44 § 17).

Bond Rating (Municipal) – A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard & Poor's, use rating systems that designate a letter or a combination of letters and numerals, where AAA is the highest rating and C1 is very low.

Capital Budget – An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method to finance each recommended expenditure (e.g., tax levy or rates) and identify those items that were not recommended.

Capital Improvement Program – A blueprint for planning a community's capital expenditures that comprises an annual capital budget and a five-year capital plan. It coordinates community planning, fiscal capacity, and physical development. While all the community's needs should be identified in the program, there is a set of criteria that prioritize the expenditures.

Chapter 70 School Aid – Chapter 70 refers to the school funding formula created under the Education Reform Act of 1993 by which state aid is distributed through the Cherry Sheet to help establish educational equity among municipal and regional school districts

Chapter 90 Highway Funds – State funds derived from periodic transportation bond authorizations and apportioned to communities for highway projects (MGL c. 90 § 34).

Cherry Sheet – Named for the cherry-colored paper on which they were originally printed, the Cherry Sheet is the official notification to cities, towns, and regional school districts of the next fiscal year's state aid and assessments. The aid is in the form of distributions, which provide funds based on formulas and reimbursements that provide funds for costs incurred during a prior period for certain programs or services.

Cherry Sheet Assessments – Estimates of annual charges to cover the costs of certain state and county programs.

Cherry Sheet Offset Items – Local aid that may be spent without appropriation in the budget but which must be spent for specific municipal and regional school district programs. Current offset items include racial equality grants, school lunch grants, and public library grants.

Citizens' Petitions – 10 citizens for an Annual Town Meeting or 100 citizens for Special Town Meeting may submit a petition requesting that a specific article be included in the next Town Meeting warrant.*

Community Preservation Act (CPA) – Enacted as MGL c. 44B in 2000, the CPA permits cities and towns accepting its provisions to establish a restricted fund from which monies can be appropriated only for a) the acquisition, creation and preservation of open space; b) the acquisition, preservation, rehabilitation, and restoration of historic resources; c) the acquisition, creation, preservation, rehabilitation, and restoration of land for recreational use; d) the acquisition, creation, preservation and support of community housing; e) the rehabilitation and restoration of open space or community housing that is acquired or created using monies from the fund; and (f) a municipal affordable housing trust. Acceptance requires town meeting or city council approval or a citizen petition, together with referendum approval by majority vote. The local program is funded by a local surcharge up to 3 percent on real property tax bills and matching dollars from the state generated from registry of deeds fees.

Community Preservation Fund – A special revenue fund established pursuant to MGL c. 44B to receive all monies collected to support a CPA program, including but not limited to, tax surcharge receipts, proceeds from borrowings, funds received from the state, and proceeds from the sale of certain real estate.

Debt Authorization – Formal approval by a two-thirds vote of town meeting or city council to incur debt, in accordance with procedures stated in MGL c. 44 §§ 1, 2, 3, 4a, 6-15.

Debt Exclusion – An action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy but outside of the limits under Proposition 2½. By approving a debt exclusion, a community calculates its annual levy limit under Proposition 2½, then adds the excluded debt service cost. The amount is added to the levy limit for the life of the debt only and may increase the levy above the levy ceiling.

Debt Limit – The maximum amount of debt a municipality may authorize for qualified purposes under state law. Under MGL c. 44 § 10, debt limits are set at 5 percent of EQV. By petition to the Municipal Finance Oversight Board, a community can receive approval to increase its debt limit to 10 percent of EQV.

Debt Service – The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Department of Elementary and Secondary Education (DESE) – State department providing resources to school administrators, teachers, students and parents in Massachusetts. The DESE Finance section deals with a wide range of school finance issues and takes a major role in determining state aid to municipalities for education via the Local Aid projects that make up the Cherry Sheet process.

Devens Fund – A revolving fund administered by the School Committee composed of tuition dollars paid by MassDevelopment for the education of students residing inside the Devens community.*

DLS – The Department of Revenue's Division of Local Services.

Fiscal Year (FY) – Since 1974, the Commonwealth and municipalities have operated on a budget cycle that begins July 1 and ends June 30. Since 1976, the federal government fiscal year has begun on October 1 and

ended September 30. In each case, the designation of the fiscal year is that of the calendar year in which the fiscal year ends.

Free Cash – Remaining, unrestricted funds from operations of the previous fiscal year, including unexpended free cash from the previous year, actual receipts in excess of revenue estimated on the tax recapitulation sheet, and unspent amounts in budget line items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based on the June 30 balance sheet, which is submitted by the community's auditor, accountant, or comptroller. Free cash is not available for appropriation until certified by the Director of Accounts.

General Fund – The fund used to account for most financial resources and activities governed by the normal town meeting or city council appropriation process.

Governmental Accounting Standards Board (GASB) – The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

Home Rule – Refers to the power of municipalities to regulate their affairs by bylaws/ordinances or home rule charters subject to certain limitations.

Levy – The amount a community raises through the property tax. The levy can be any amount up to the levy limit, which is reestablished every year in accordance with Proposition 2½ provisions.

Levy Limit – A levy limit is one of two types of levy (tax) restrictions imposed by MGL c. 59 § 21C (Proposition 2½). It states that the real and personal property taxes imposed by a city or town may only grow each year by 2½ percent of the prior year's levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion.

Local Aid – Revenue allocated by the state to cities, towns, and regional school districts. Estimates of local aid are transmitted to cities, towns, and districts annually by the Cherry Sheets. Most Cherry Sheet aid programs are considered general fund revenues and may be spent for any purpose, subject to appropriation.

Local Receipts – Locally generated revenues other than real and personal property taxes. Examples include

motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges.

Massachusetts School Building Authority (MSBA) –

Administers the state program that reimburses cities, towns, and regional school districts varying percentages of their school construction costs depending on the community's or district's wealth and the category of reimbursement.

MGL – Massachusetts General Laws.

Motor Vehicle Excise – A locally imposed annual tax assessed to owners of motor vehicles registered to addresses within the community (MGL c. 60A). The excise tax rate is set by statute at \$25.00 per \$1,000 of vehicle value.

New Growth – The additional tax revenue generated by new construction, renovations and other increases in the property tax base during a calendar year. It does not include value increases caused by normal market forces or revaluations.

Nonrecurring Revenue Source – A one-time source of money available to a city or town. By its nature, a nonrecurring revenue source cannot be relied upon in future years, and therefore, such funds should not be used for operating or other expenses that continue from year to year.

Omnibus Budget – For convenience, all recommended appropriations for operating expenses of the various Town departments, boards, committees, and commissions are gathered together in one article called the Omnibus Budget.*

OPEB (Other Postemployment Benefits) – Many public employees earn benefits over their years of service that they do not receive until after their government employment ends. While pensions are the most common of these, other postemployment benefits generally include combinations of health, dental, vision, and life insurances. These are provided to eligible retirees and sometime to their beneficiaries, and as a group, are referred to as OPEB.

Overlay (Overlay Reserve, or Allowance for Abatements and Exemptions) – An account that funds anticipated property tax abatements, exemptions, and uncollected taxes. Additions to the overlay reserve need not be funded by the normal appropriation process but instead raised on the tax rate recapitulation sheet.

Override – A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount.

Proposition 2½ – A state law enacted in 1980, Proposition 2½ regulates local property tax administration and limits the amount of revenue a city or town may raise from local property taxes each year to fund municipal operations.

Raise and Appropriate – A phrase used to identify an expenditure's funding source as money generated by the tax levy or other local receipt.

Reserve Fund – An amount (not to exceed 5 percent of the tax levy for the preceding year) set aside annually within a community's budget to provide a funding source for extraordinary or unforeseen expenditures. In a town, the finance committee can authorize transfers from this fund for "extraordinary or unforeseen" expenditures. Other uses of the fund require budgetary transfers by town meeting.

Revolving Fund – A fund that allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Stabilization Fund – A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL c. 40 § 5B). Communities may establish one or more stabilization funds for different purposes and may appropriate any amounts into them. A two-thirds vote of town meeting or city council is required to establish, amend the purpose of, or appropriate money from a stabilization fund. A majority vote of town meeting or city council is required to appropriate money into a stabilization fund.

Tax Rate – The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Unfunded OPEB Liability – This is the difference between the value assigned to the benefits (other than retirement) already earned by a municipality's employees and the assets the local government will have on hand to meet these obligations. (See OPEB)

**Harvard specific numbers or name.*

HOW TO PARTICIPATE IN THE WORK OF OUR TOWN

Every year, and from time to time, the Select Board, School Committee, Moderator and other boards and committees must make appointments to standing committees or to form a new committee. The Town therefore has a need for volunteers and we hope you will fill out this form and return it to the Select Board's Office, 13 Ayer Road, Harvard, so that we can place your name on file and share it with other officials who have a need to make appointments throughout the year.

You can find a complete listing of Committees and Committee Reports in the Annual Town Report. This will also provide you with the length of various appointments.

Phone Numbers:

_____, _____
(Last Name) (First Name)

() -
(Home)

(Street Address)

() -
(Office)

(E-Mail Address)

() -
(Fax)

(Place of Employment)

() -
(Cell)

(Profession/Title)

Committee Preference:

Relevant Experience, Education: _____

1. _____

2. _____

3. _____

Relevant Degrees, Professional Certificates: _____

Prior Committee Experience

Yr. Appt. Committee Yr. Exp'd

Areas of Interest: (✓ appropriate line or lines)

Conservation____ Education____ Elder Affairs____
Finance____ Elections____ Health____
Historical____ Library____ Personnel____
Planning____ Recreation____ Town Reports____
Zoning Board of Appeals____

When I am available: _____ Time I can give (hrs./month) _____