

# Town of Harvard Massachusetts



Annual Town Meeting  
Saturday, May 14, 2022 - 12:00 p.m.  
Field in front of Library and Bromfield School



Annual Town Election  
Tuesday, May 17, 2022 - 12:00 p.m. to 8:00 p.m.  
The Bromfield School Cafeteria

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*Front cover photograph by Robert Curran*

# **FINANCE COMMITTEE REPORT**

**MAY 2022**

Much like the season in which it resides, Spring Town Meeting inspires and motivates Harvard to embrace change as we pursue small-town life in an ever-evolving world. Town Meeting brings new ideas, project proposals, moments of genuine and heartfelt discussion, and, of course, an updated Town Budget. Every budget planning season brings challenges, and it is the job of the Town's staff and volunteers to turn those challenges into opportunities. Coming off two years of pandemic and a flat budget year, the Finance Committee is pleasantly surprised to present the Town with a balanced budget that provides much-needed resources to many Town departments.

The Harvard Finance Committee welcomes all to the 2022 Town Meeting. We ask you to please read the budget and warrant articles with an open but inquisitive mind and understand that the work of every Town employee and volunteer makes Town Meeting possible. Please remember that we are all neighbors, and we are fortunate to live in a place that offers us the chance to participate in our local government. Happy Spring!

## **Executive Summary**

The proposed Fiscal Year 2023 (FY23) Omnibus Budget is \$31.6m. It is funded by \$31.7m in projected revenues, resulting in a net surplus of just over \$10,000. The Spring Town Meeting Warrant consists of 32 warrant articles and

funding requests. The Finance Committee recommends passage of the proposed budget.

## **The Finance Committee**

The Finance Committee's central purpose is to maintain a fiscally responsible and balanced budget for the Town. The committee is made up of seven voting and two non-voting members appointed by the Town Moderator, who pursues a membership that represents a cross-section of the entire Town. The Harvard Town Charter assigns ownership of the annual budget to the Select Board. It is the Finance Committee's task to meet individually with the various town departments to provide analysis of and advise the Select Board in their preparation of the budget presented at the Town Meeting.

## **Budget Process**

The Town's annual budget, referred to as the Omnibus Budget, provides a blueprint for all of the money coming in and out of the Town's financial accounts each fiscal year beginning July 1 and ending June 30. The process of creating a budget begins each fall when the Select Board presents its request to all Town departments for departmental-level budgets that meet both the Select Board's financial and operational goals and also the needs of the individual departments. Those budgets are collected in December and provided to the

Finance Committee for analysis and review. Over the next two months, the committee meets publicly with each department to better understand the submitted numbers and the benefits and opportunity costs of making specific expenditures or cuts.

### **Revenues**

Projected revenues for FY2023 are \$31.7m. Seventy-eight percent (77.8%) of the revenues required will be raised through the property tax levy. Harvard is expected to receive a slight increase in State Local Aid in Fiscal Year 2023, which is projected to comprise approximately 13.2% of the revenue in Fiscal Year 2023. Local receipts make up approximately 5.3% (excise tax, meals tax, sewer fees, license & permit fees, special assessments, etc.).

### **Expenses**

Expenses for the Town and Schools total \$31.6m, representing a 4.1% increase over FY2022. The increase primarily reflects increased personnel expenditures, including contractual salary and wage increases, as well as new or expanded positions (three in various town offices, plus eight in the Schools partially funded by COVID relief grants). The increase also reflects higher debt service incurred from 2021 projects (purchase of the new COA building, library roof repair, DPW truck) and priorities deferred from the level funding policy of the prior year.

Against a backdrop of mid-single-digit inflation, any decrease in costs is noteworthy; this year,

our change in health insurance providers will reduce expenses by approximately \$280,000.

### **Free Cash**

Free Cash is the term used for remaining unrestricted funds from operations of the previous fiscal year. Free Cash typically derives from revenues in excess of estimates, unspent line items in departmental budgets for the year just ending, plus unexpended Free Cash from the previous year. Once the balance sheet for the prior year is approved via warrant at Town Meeting, the Free Cash is available to fund unexpected expenses in the current fiscal year, to replenish the Stabilization Fund, and to provide funding for capital projects.

This year we expect to move \$1.7m of Certified Free Cash into the Stabilization and Capital Stabilization funds.

### **Our Recommendation**

We unanimously recommend the Fiscal Year 2023 Omnibus Budget as presented in the Warrant and further recommend the Report of the Select Board. Our recommendation is based on the following:

- The budgets are substantially consistent with the following budget principles and objectives:
  - Maintain current levels of services to the townspeople while addressing increased demand for services in certain areas.

- Provide sufficient funds for building and other infrastructure maintenance to ensure that capital facilities and equipment are properly maintained.
- Ensure adequate reserves and contingency funds for certain future expenses and unforeseen circumstances.
- The budgets can be supported by the Town's tax base and other revenue sources without jeopardizing the Town's credit ratings and ability to service its debt in coming years.

The Fiscal Year 2023 operating budget before debt totals \$26,148,173, which is an increase of \$923,859 or approximately 3.1% over the Fiscal Year 2022 Actual operating budget before debt. With debt service including that which Harvard voters have specifically

exempted from the limits of proposition 2 ½, the total Omnibus Budget is approximately \$31,692,000, an increase of approximately \$1,400,000 or 1.04% over the Fiscal Year 2022 total Omnibus Budget.

### **Thank You**

A heartfelt thank you to all of the different Town departments and the Select Board for their diligence and support in meeting our shared goal of a fiscally responsible and balanced FY23 budget. We also want to give a special thanks to the following individuals for their support and insight through the budgeting process, without whom our Annual Town Meeting would not be possible: Tim Bragan, Town Administrator; Marie Sobalvarro, Assistant Town Administrator; and Jared Mullane, Finance Director.

Respectfully submitted,

Jennifer Finch, Chair

Eric Ward, Vice Chair

Richard Fellows

Ethan Pride

Charles Oliver

Don Ludwig

Carolynn Leuscher

Mike Derse

## 2023 OMNIBUS BUDGET HIGHLIGHTS

This section contains highlights of the Town budget for the upcoming Fiscal Year 2023, which begins this coming July 1<sup>st</sup>. This is known as the “Omnibus Budget.”

**Omnibus Budget:** The Town Administration, the Finance Department, the Finance Committee, and the Select Board have reviewed and approved it. The final step is for the citizens to vote on the budget at the Annual Town Meeting.

**Surplus / Deficit:** If expenditures and revenues come in as expected, the Town will have a slight operating surplus of \$10,267.

**Expenditures:** Total planned expenditures for the Fiscal Year 2023 are \$31,586,509. This is an increase from the Fiscal Year 2022 of \$1,262,846 representing a year-over-year increase of 4.2%.

**Debt Service:** A key driver of expenditures is debt service. This is the amount of principal and interest paid on bonds issued by the Town to fund capital projects. This is called “Excluded Debt” because it does not fall under Proposition 2 1/2. All borrowing must be approved in advance by the Town. The cost of servicing the Town’s Excluded debt increased by 94% in Fiscal Years 2020 and 2021. This steep rise in debt payments was due to the new elementary school building. The increase this year to \$4,016,882 over 2022 will be much smaller: \$404,127 or 11.2%.

Recent projects funded with Excluded Debt include the new elementary school building, renovations to Town Hall, and the purchase of a building by the Council on Aging. Total payments of principal and interest due in the coming Fiscal Year on Excluded Debt will be \$3,325,054. The largest debt payments this Fiscal Year will be the Hildreth Elementary School building - \$2,343,175; Bromfield School Renovations - \$331,975; purchase of a building for the Council on Aging - \$215,401; and Town Hall renovations - \$153,188.

Total debt payments in the Fiscal Year 2023 will equal 12.6% of anticipated revenues. If the Town decides to take on additional debt in the near future and this percentage increases, this may negatively impact the Town’s financial rating for future bond issues. This would not preclude borrowing but would make it more expensive. The Town continues to keep its AAA bond rating.

**Revenues:** Revenues for the Fiscal Year 2023 are projected to be \$31,827,835. This is an increase from Fiscal Year 2022 of \$1,066,335. This is due to a change in reporting how the grants for the schools are applied. Town revenues are derived primarily from the property tax levy expected to be \$22,959,212, net of debt exclusions. After the property tax levy, the second-largest revenue source for the Town is local aid from the Commonwealth. The Finance Committee anticipates local aid will increase to \$4,175,160. Other significant

sources of revenue are the motor vehicle excise tax.

**Major Expenditures:** The following five items represent 90% of budgeted expenses for the Fiscal Year 2023.

Budget Area	Omnibus Total % of Omnibus	Description
<b>Schools</b>	\$14,758,215 47%	The schools are the Town's largest expense. 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.
<b>Public Safety</b>	\$2,135,007 6.8%	Police and fire departments, tree warden, and building inspector
<b>Physical Environment</b>	\$1,797,987 5.7%	Department of Public Works along with the Transfer Station, Cemetery & Bare Hill Pond
<b>Benefits and Insurance</b>	\$5,590,024 17.7%	Employee benefits including post-retirement benefits (pensions & health care), property and casualty insurance. This includes all town and school employees.
<b>Debt Service</b>	\$4,016,882 12.7%	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. Details can be found in the Capital Planning and Investment Committee's report.

The Committee ranks items/projects based on a number of factors including cost, need and

the Town's priorities. Many requests are not approved. The Committee considers whether items/projects should be funded from the Capital Stabilization and Investment Fund (effectively the Town's savings account) or through borrowing. The Committee is recommending that all items/projects approved this year be funded from the Capital Stabilization and Investment Fund.

For Fiscal Year 2023, the Committee's Recommended Capital Plan includes expenditures for 14 items/projects totaling \$1,647,334. The Committee gave the highest priority to road maintenance; a card access system for Bromfield; and Self-Contained Breathing Apparatuses for the Fire Department.

These 14 items/projects are wide-ranging. The cost of most items/projects is relatively small as compared to the overall budget. Major items are Self-Contained Breathing Apparatuses for the Fire Department - \$370,534; a new bucket loader for the Department of Public Works - \$226,000; and improvements/repairs for Bromfield locker rooms - \$150,000.

Four requests totaling \$5.3 million were not approved. These include new athletic fields and design work for a new public works building.

In addition to the items/projects approved, the Committee voted to apply \$200,000 from the Capital Stabilization and Investment Fund to the initial debt payments for the elementary school building to ease the impact on the taxpayers. The School Committee voted to match this amount from the Devens Fund.

In order to proceed with purchasing or borrowing, each item/project must be approved at a Town Meeting.

**Three Year Trend Line:** Since Fiscal Year 2020, Town revenues have increased 14.4% from \$27,821,154 to \$31,827,835. This includes aid

from the Commonwealth. Over this same period, total Town expenses have increased 14.4% from \$27,817,893 to \$31,817,567.

**FY22 Reference Data:** To give perspective to the Town's Omnibus Budget, this book includes data points comparing Harvard to surrounding towns. This data can be found in the "*Community Comparison Chart*."

Additionally, data from the Town Assessor showing how tax monies are distributed, and the Reserve Fund transfers authorized by the Finance Committee (as of publication) have been provided.



## FY22 FINANCIAL REFERENCE DATA

### Community Comparison Chart

To give perspective to the Town's Omnibus Budget, the tables below include data comparing Harvard to surrounding towns across a range of financial factors. All data presented is derived from the Mass Department of Revenue for the fiscal year 2022.

	<b>FY 2022 Population (Cherry Sheet)</b>	<b>Unemployment Rate for FY 2022</b>	<b>FY 2022 Income Per Capita (\$) (Cherry Sheet)</b>	<b># of real property parcels with single family home - 2022</b>	<b># of real property parcels with multi family homes 2022</b>	<b># of real property parcels with condos or apartments 2022</b>
Acton	24,021	3.0%	72,152	4,995	83	2,675
Ayer	8,479	5.5%	37,292	1,686	257	650
Berlin	3,158	3.9%	59,308	827	29	282
Bolton	5,665	3.9%	79,953	1,737	15	125
Boxborough	5,506	3.4%	66,227	1,210	12	824
Clinton	15,428	6.6%	30,702	2,437	719	1,129
Groton	11,315	3.0%	68,993	3,238	143	312
Harvard	6,851	2.7%	70,623	1,698	21	182
Lancaster	8,441	4.2%	38,357	2,096	95	172
Littleton	10,141	3.1%	58,520	3,079	52	190
Lunenburg	11,782	4.6%	40,784	3,583	86	448
Maynard	10,746	4.3%	42,854	2,689	263	630
Shirley	7,431	5.6%	30,440	1,568	99	312
Sterling	7,985	4.3%	51,377	2,553	96	208
Stow	7,174	3.0%	76,710	2,108	53	378

	<b># of real property parcels with vacant land 2022</b>	<b>Number of real property parcels commercial or industrial 2022</b>	<b>FY 2022 Cherry Sheet Equalized Property Value per Capita (\$)</b>	<b>FY 2022 Residential &amp; Open Space Total Value</b>	<b>FY 2022 Residential &amp; Open Space % of Total Assessed Value</b>	<b>2022 Average Single Family Value</b>
Acton	440	421	205,691	4,556,815,241	89.3%	665,787
Ayer	232	296	166,864	1,009,870,200	69.1%	399,810
Berlin	180	74	224,969	553,402,950	78.0%	460,688
Bolton	254	38	210,334	1,139,845,095	93.9%	592,782
Boxborough	134	119	226,250	1,000,493,050	79.6%	655,560
Clinton	167	229	107,154	1,470,528,512	82.3%	328,504
Groton	476	104	179,691	1,989,265,680	94.3%	535,063
Harvard	238	67	192,685	1,332,340,490	95.4%	674,769
Lancaster	370	148	128,899	953,997,452	85.7%	389,188
Littleton	467	182	219,516	1,812,860,459	79.6%	518,250
Lunenburg	620	161	141,926	1,587,173,648	91.1%	374,392
Maynard	90	159	150,754	1,540,867,742	90.0%	414,137
Shirley	310	114	104,708	711,770,375	88.4%	353,477
Sterling	340	181	157,329	1,176,865,441	87.8%	410,430
Stow	192	59	201,442	1,407,108,632	93.1%	556,907

	<b>FY 2022 Residential Tax Rate (\$/1000)</b>	<b>2022 Average Single Family Tax Bill</b>	<b>2022 Percent Increase in Average Single Family Tax Bill</b>	<b>FY 2022 Revenue from Tax Levy</b>	<b>FY 2022 Revenue from All Sources</b>	<b>FY 2022 Percent of Total Revenue from Tax Levy</b>
Acton	19.45	12,950	3.60%	99,256,117	116,619,868	91.10%
Ayer	13.42	5,365	3.13%	26,338,442	43,198,277	83.75%
Berlin	15.63	7,201	4.16%	12,906,972	16,947,614	82.20%
Bolton	19.87	11,779	2.82%	24,131,878	26,777,386	90.12%
Boxborough	17.42	11,420	7.66%	21,887,645	24,852,331	90.17%
Clinton	14.91	4,898	7.74%	29,855,808	69,246,312	54.69%
Groton	17.19	9,198	3.27%	36,277,152	49,210,323	81.12%
Harvard	17.91	12,085	1.49%	24,993,047	34,652,035	73.77%
Lancaster	19.45	7,570	3.34%	21,662,400	27,056,783	84.27%
Littleton	17.71	9,178	6.51%	45,161,561	65,741,559	76.87%
Lunenburg	17.19	6,436	3.26%	29,956,477	47,301,682	66.95%
Maynard	20.52	8,498	3.42%	36,295,197	57,092,161	72.24%
Shirley	15.48	5,472	1.84%	12,461,681	17,663,967	77.57%
Sterling	15.25	6,259	0.29%	20,444,413	27,525,036	77.74%
Stow	19.56	10,893	2.59%	29,560,213	38,713,992	89.01%

### Town Assessor Data

The Harvard Town Assessor's Office has published the brochure ["Town of Harvard Valuation and Tax Summary Fiscal Year 2022"](#). Within the document the following budget and revenue data has been published:

<b>How Your Tax Dollars Are Spent</b>		
Services/Departments	Budget %	Budget \$
General Government	5.3%	\$ 1,654,560
Public Safety	6.7%	\$ 2,068,277
Education	47.5%	\$ 14,769,787
Public Works	5.1%	\$ 1,592,553
Health & Human Services	1.0%	\$ 303,546
Culture & Recreation	2.7%	\$ 852,171
Debt Service	11.6%	\$ 3,615,733
Gen. Expense & Employee Benefits	20.0%	\$ 6,205,154

The total valuation of single-family homes in Harvard as of July 1, 2020 was \$1,147,048,080 for the 1,698 homes assessed. Based on these values, the mean (average) value of a home is \$675,528. Based on a property tax rate for FY 2022 of \$17.91 per \$1000 of home value, the mean tax bill is estimated to be \$12,091.97. Using these figures and the town budget, the breakdown of costs for services for the mean household are:

**Average Single-Family Home Value: \$675,528**

**Average Single-Family Property tax at \$17.91: \$12,092**

**Approximate Cost of Services to the Average Homeowner**

<b>Town Service</b>	<b>% Of Budget</b>	<b>Cost</b>
General Government	5.3%	\$ 644
Public Safety	6.7%	\$ 805
Education	47.5%	\$ 5,750
Public Works	5.1%	\$ 620
Health & Human Services	1.0%	\$ 118
Culture & Recreation	2.7%	\$ 332
Debt Service	11.6%	\$ 1,408
Gen. Expense & Employee Benefits	20.0%	\$ 2,416
	100%	\$ 12,092

**Reserve Funds Transfers**

Each year, the finance committee authorizes transfers from the Reserve Fund for "extraordinary or unforeseen" expenditures in town. In the Fiscal Year 2022, the Finance Committee has authorized the following Reserve Funds Transfers (as of February 2022). The balance of the Reserve Fund, after these transfers, is \$278,233.84. There is an expected reserve transfer for the Snow & Ice budget.

<b>TRANSFER APPROVED DATE</b>	<b>AMOUNT</b>	<b>RECEIVING DEPARTMENT</b>	<b>PURPOSE</b>
<b>8/18/21</b>	(22,000.00)	Fire	Hazard Mitigation Plan approved 8/18/21
<b>9/29/21</b>	(9,770.00)	P&R	Field Maintenance
<b>9/29/21*</b>	(1,708.00)	Technology	Archive Emails
<b>9/29/21*</b>	(24,000.00)	P&R	Field Maintenance
<b>12/8/21</b>	(3,000.00)	Select Board	Balloon testing
<b>1/26/22</b>	(10,419.16)	P&R	Playground Safety
<b>2/2/22</b>	(389.00)	Finance	Fixed Asset Software
<b>2/2/22</b>	(480.00)	Finance	Legal Notice - Tailings

\* Funds encumbered.

# FINANCE COMMITTEE REPORT ON HARVARD PUBLIC SCHOOLS

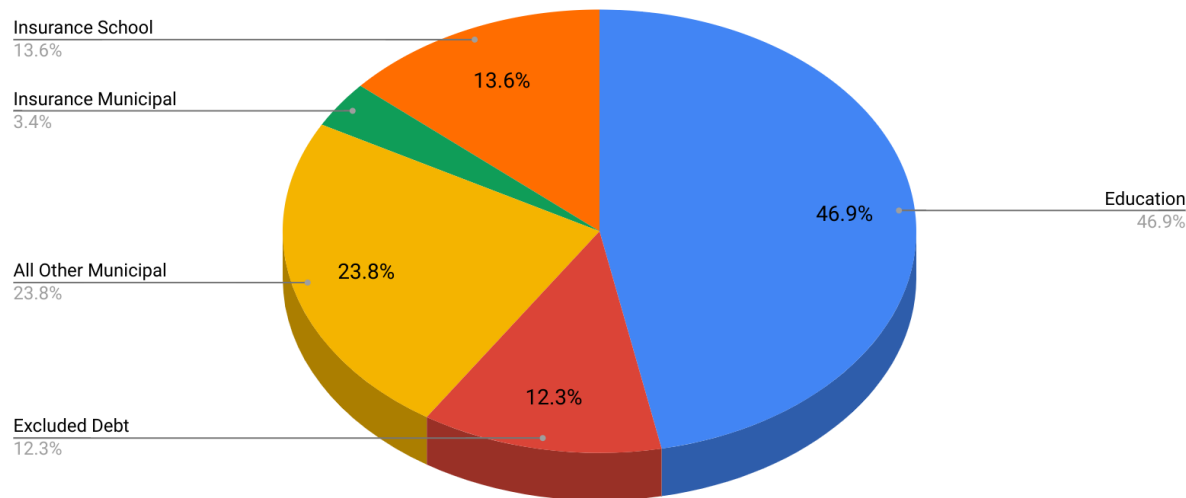
FY23 marks a return to a more typical budget process after the Level-Funded budget in FY22 stemming from the Covid pandemic.

The FY23 Omnibus Budget contains approximately \$19.0 million of funding for the Harvard Public Schools. This represents 60.5% of the Omnibus Budget Operating Expenses.

This amount consists of the Schools’ budget request of \$14.7 million and the School

Department’s portion of employee benefits of \$4.3 million. Approximately 80% of health insurance, retirement plan contributions, payroll taxes, unemployment, OPEB trust funding, Medicare, and all other benefits are for the school’s employees, and the remaining 20% are municipal employees. Town and School employees are combined in the Insurance and Fringe section of the Omnibus Budget.

FY23 Operating Budgets and Insurances



(Figure 1)

Another \$4.2 million in revenue/offsets, overseen by the School Committee, comes from Devens tuitions, the State Circuit Breaker (Special Education) program, Federal Grants, School Choice, Title I, Title IV, and others. The

Finance Department has changed where funds from Mass Development (Devens) are reported, and they are not reflected on the 5 Year Budgeted Revenue and Expense Projection as they were last year. Offsets and

grants are not included in the \$14.7M omnibus allocation for the School Department.

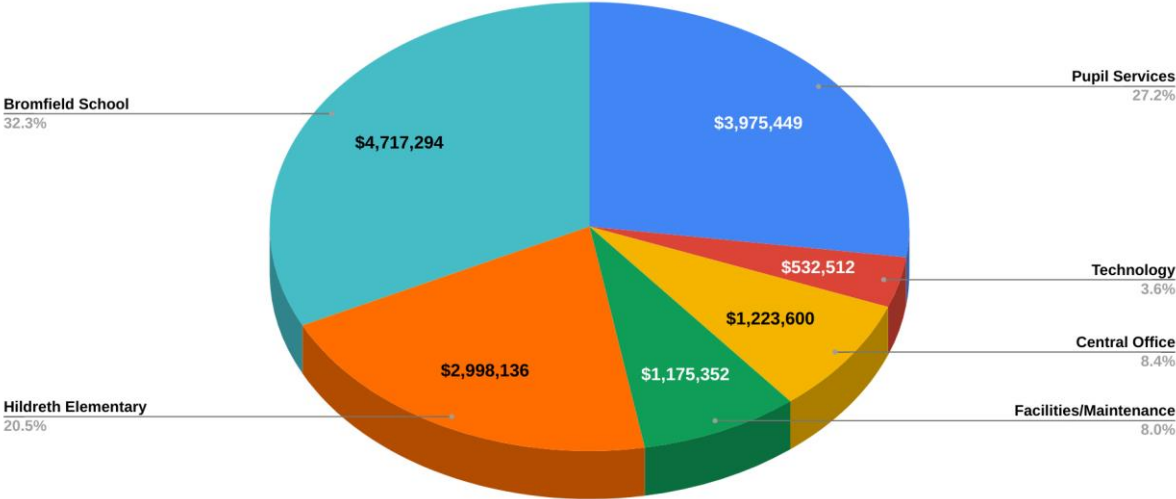
Annually the Omnibus Budget includes \$175k as part of the Reserve Fund for unforeseen special education expenses, separate from the Schools’ budget.

Additionally, other specifically designated revenues cover expenses, not in the Omnibus Budget, such as the school lunch program, Bridges (after school care), athletics, transportation, kindergarten tuition, preschool tuition, etc. The Community Education offset remains at \$40,000 as the program is not expected to be at capacity in FY23.

The “Total Education” line in the Omnibus budget includes the FY23 assessment from Montachusett Vocational Technical School of \$135,872.

Only the final budget amount (Total Education) is voted on at the 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 current year student needs, initiatives, and policies they have developed and approved.

**Harvard Public Schools, Fiscal Year 2023 Proposed Budget**



(Figure 2)

Department	Bedford	Belmont	Harvard	Lexington	Littleton	Wayland	Westford	Weston
Enrollment	2,689	4,717	1,052	7,212	1,667	2,730	4,939	2,042
Administration	\$842	\$527	\$637	\$507	\$669	\$819	\$372	\$812
Instructional Leadership	\$1,310	\$815	\$1,473	\$1,797	\$988	\$1,414	\$1,048	\$1,754
Teachers	\$8,626	\$5,810	\$8,200	\$7,889	\$5,655	\$8,266	\$6,516	\$9,359
Other Teaching Services	\$1,182	\$976	\$1,208	\$2,135	\$1,255	\$1,841	\$1,181	\$2,200
Professional Development	\$282	\$72	\$285	\$192	\$117	\$161	\$36	\$483
Materials, Equipment, Technology	\$475	\$441	\$510	\$272	\$443	\$353	\$236	\$790
Guidance, Counseling, Testing	\$677	\$457	\$338	\$859	\$593	\$738	\$512	\$1,184
Pupil Services	\$1,313	\$1,076	\$1,425	\$1,913	\$999	\$1,243	\$1,367	\$2,167
Operations and Maintenance	\$1,263	\$1,328	\$1,507	\$85	\$1,584	\$1,374	\$1,171	\$2,216
Insurance, Retirement, Other Benefits	\$2,702	\$2,342	\$3,280	\$2,715	\$2,553	\$2,736	\$2,309	\$4,984
<b>In-District Per Pupil Expenditure</b>	<b>\$18,671</b>	<b>\$13,844</b>	<b>\$18,863</b>	<b>\$18,363</b>	<b>\$14,857</b>	<b>\$18,945</b>	<b>\$14,748</b>	<b>\$25,949</b>
<b>Total Per Pupil Expenditures</b>	<b>\$20,184</b>	<b>\$15,280</b>	<b>\$20,195</b>	<b>\$19,481</b>	<b>\$16,635</b>	<b>\$19,497</b>	<b>\$15,757</b>	<b>\$27,039</b>

Source: Mass DES - most recent data 2020

(Figure 3)

## DEVENS CONTRACT

Students residing in Devens attend both Hildreth Elementary School and The Bromfield School. The contract with Mass Development remains a significant revenue source that Harvard Schools rely on. The average per-pupil tuition per DESE for FY23 is \$20,190 and is adjusted annually. The estimated total tuition payments on behalf of K through Grade 12 will amount to over \$1.88 million in FY23. Should the contract not be renewed in the future, any student residing in Devens may 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 and salaries for both Bromfield and Hildreth. These funds are in a revolving account wholly administered by the School Committee. For FY23, \$2.37 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 housing project continues. Ten townhomes are waiting to be built, with 46 apartments and 18 other homes in a few more years. Any students residing here from 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 students 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. When admitting students through school choice under G.L. c.76, § 12B, school districts may not consider or discriminate based on race, color, religious creed, national origin, sex, gender identity,

age, sexual orientation, ancestry, athletic performance, physical handicap, special need, academic performance, or proficiency in the English language. If the number of applicants exceeds the number of available seats, the selection of students must be on a random basis.

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

The School Choice tuition cap of \$5,000 per student has not changed since its inception 30 years ago. In 2018 the Pioneer Institute released a report that recommended a tuition increase. 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 59 School Choice students from other communities, and other school districts

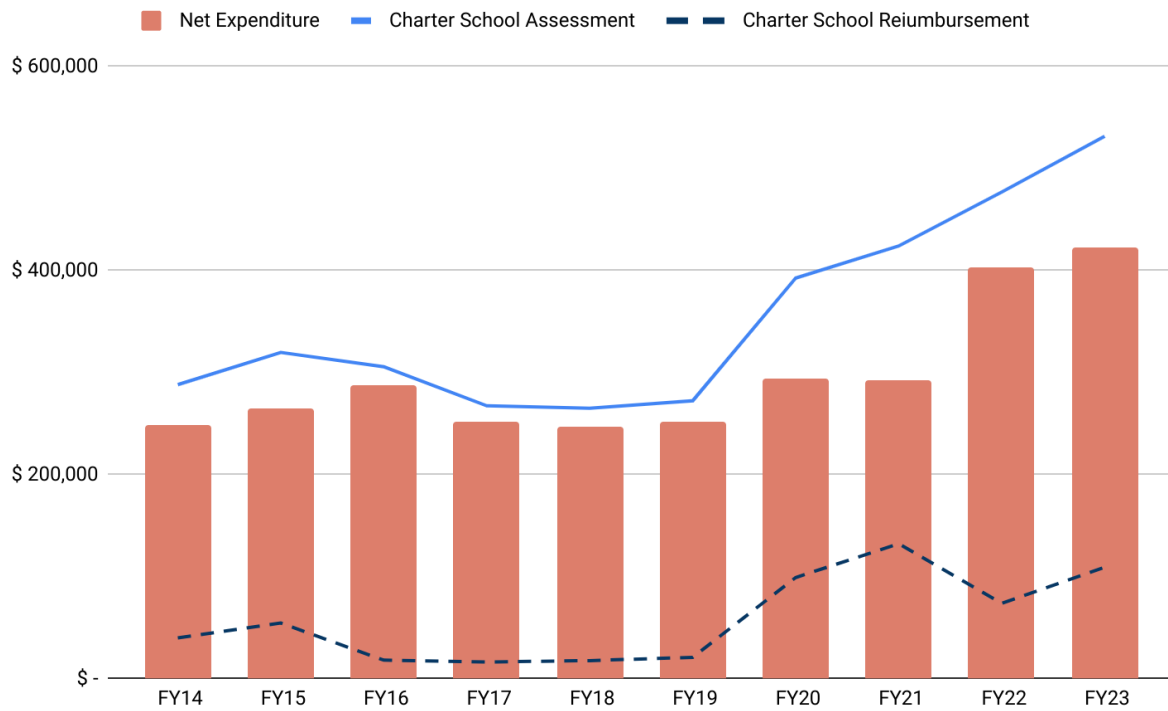
served 3 Harvard students that opted into the School Choice program.

## **CHARTER SCHOOLS**

Authorized by the Commonwealth of Massachusetts' Education Reform Act of 1993, charter schools are independent public schools that operate under charters granted by the Commonwealth's Board of Elementary and Secondary Education. Once the Board has approved a charter, the school has the freedom to organize around its core mission, curriculum, theme, and teaching method. Charter schools control their budgets and hire their teachers and staff.

For each student enrolled, a charter school receives a tuition amount from the state equal to a per-pupil amount calculated by the Department of Elementary and Secondary Education (DESE.) The state then deducts the same amount from the sending district's state aid account (the sending district being the school district in which the student resides).

This school year, 27 students from Harvard attended the Francis W. Parker Charter Essential School. The state cherry sheet estimates for FY23 include a charter school tuition assessment of \$531,468 while also reimbursing the school district \$109,028 for tuition. Parker determines admission by lottery each spring.



(Figure 4)

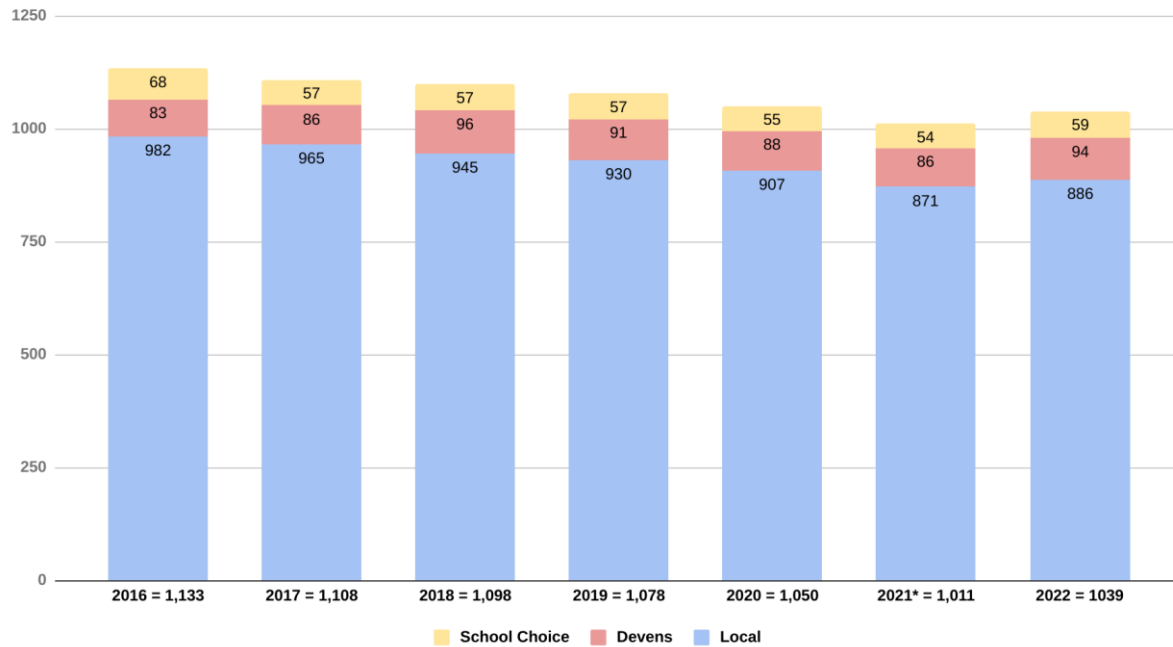
## ENROLLMENT

Pupils from Devens and School Choice comprise approximately 14.7% of the student body. Total enrollment has declined steadily, as shown in Figure 4, but this trend is expected

to reverse in the next few years with the completion of Emerson Green housing. The Covid-19 pandemic led to unexpected changes in enrollment in FY21 as families in the district made challenging decisions to balance work, education, and health concerns.



## Student Enrollment - School Years Ending 2016-2022



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

(Figure 5)

### CAPITAL PLANNING

The Capital Planning and Investment Committee (CPIC) report in this book shows anticipated capital requests from the School Department for the next five 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. These contributions directly reduce Harvard property taxes.

There are no capital projects scheduled for the Hildreth Elementary School, as the building was completed in 2021. Several projects are proposed for the Bromfield School, including replacing some HVAC units, replacing damaged flooring and lockers, and upgrading security with a card access system.

## 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 impact how we arrive at our assumptions moving forward.

We believe it is important for voters to understand the future implications of decisions made at the Town Meeting about 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. The projections presented are based upon the following financial assumptions:

1. The Capital Plan for Fiscal Years 2023-2027 as presented on the following pages.
2. Local Aid (Cherry Sheet) revenue will remain flat from 2024 to 2027.
3. A total Stabilization Fund balance of not less than 5% of the total Omnibus Budget before excluded debt. This is funded by Certified Free Cash.
4. Budget revenues and expenditures will be affected by:
  - a. Total Town payroll costs, including merit steps, Cost of Living Adjustments, and personnel changes, will increase by approximately 3% per year.
  - b. Health insurance costs will increase by 5% per year.
  - c. Interest rates for new debt will average 4% over the next five years.
  - d. General expenses (non-salary) will increase by 2.5% per year.
  - e. Education-related expenses will increase by 3.25% per year.
  - f. Increases in tax revenues from new growth will be approximately \$125,000 per year, starting in Fiscal Year 2024.
  - g. Local receipts will increase 3.0% from Fiscal Year 2024 forward.
  - h. Assessments from the State (Cherry Sheet Charges) are estimated to increase by 3% starting in fiscal year 2024.
5. OPEB will be funded at \$525,000 in Fiscal Year 2023 and an additional \$25,000 annually thereafter.

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

	<i>Actual Budget 2021</i>	<i>Actual Budget 2022</i>	<i>Estimated Budget 2023</i>	<i>Estimated Budget 2024</i>	<i>Estimated Budget 2025</i>	<i>Estimated Budget 2026</i>	<i>Estimated Budget 2027</i>
<b><u>Budgeted Revenues - Tax Levy (actual \$)</u></b>							
R.E. Tax Levy Limit from Prior Year	20,906,887	21,588,905	22,301,670	22,959,212	23,658,192	24,374,647	25,109,013
2.5% Increase	522,672	539,723	557,542	573,980	591,455	609,366	627,725
New Growth	159,345	173,043	100,000	125,000	125,000	125,000	125,000
Debt Exclusion - TH Renovations \$2.25M	158,938	156,638	153,188	149,738	146,288	142,838	139,388
Debt Exclusion - TH Renovations Reimb Prem	(7,292)	(7,292)	(7,292)	(7,292)	(7,292)	(7,292)	(7,292)
Debt Exclusion - TH Renovations \$700K	48,738	48,038	46,988	45,938	44,888	43,838	42,788
Debt Exclusion - TH Renovations Reimb CPA	(48,738)	(48,038)	(46,988)	(45,938)	(44,888)	(43,838)	(42,788)
Debt Exclusion - Sr Ctr/Hildreth Hse	101,550	98,950	96,350	93,750	91,150	83,550	81,150
Debt Exclusion - Public Safety	116,294	-	-	-	-	-	-
Debt Exclusion - Public Library	147,781	144,744	136,925	129,375	126,563	-	-
Debt Exclusion - Fire Truck	31,250	30,750	30,000	29,250	28,500	27,750	27,000
Debt Exclusion - School - Bromfield Renov	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)	-	-
Debt Exclusion - Roads	61,000	60,000	58,500	57,000	55,500	54,000	52,500
Debt Exclusion - MWPAT	121,866	122,029	122,195	122,365	122,539	122,717	122,898
Debt Exclusion - MWPAT Reimb from Better	(59,020)	(59,099)	(59,179)	(59,262)	(59,346)	(59,432)	(59,520)
Debt Exclusion - Heavy Duty Dump Truck (2017)	18,469	12,750	12,250	11,750	11,250	10,750	10,250
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)	12,579	7,725	7,475	7,225	6,975	6,725	6,475
Debt Exclusion - HES School Building Project	2,472,915	2,406,425	2,343,175	2,279,925	2,216,675	2,153,425	2,090,300
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)	-	-
Debt Exclusion - Ladder Truck	-	-	78,307	80,600	78,600	76,600	74,600
Debt Exclusion - Heavy Duty Dump Truck	-	-	28,921	31,300.00	30,300.00	29,300.00	28,300.00
Debt Exclusion - Ayer Rd Design	-	-	111,166	107,800.00	98,800.00	-	-
Debt Exclusion - Purchase of COA Bldg	-	-	215,401	213,400.00	208,200.00	203,000.00	197,800.00
Debt Exclusion - Old Library Roof	-	-	28,776	30,675.00	29,875.00	29,075.00	28,275.00
Debt Exclusion - Old Library Roof	-	-	39,122	40,375.00	39,375.00	38,375.00	37,375.00
<b>Subtotal - Debt Exclusions</b>	<b>2,941,800</b>	<b>2,922,644</b>	<b>3,325,054</b>	<b>3,236,498</b>	<b>3,330,563</b>	<b>2,911,380</b>	<b>2,829,499</b>
<b>Subtotal - Budgeted Tax Revenue</b>	<b>24,530,705</b>	<b>25,224,314</b>	<b>26,284,266</b>	<b>26,894,691</b>	<b>27,705,210</b>	<b>28,020,393</b>	<b>28,691,238</b>
<b><u>Budgeted Revenue-State Aid, Local Rec &amp; Transf</u></b>							
State - Cherry Sheet Revenue	3,996,416	4,067,321	4,175,160	4,125,000	4,125,000	4,125,000	4,125,000
Estimated Local Receipts	1,608,130	1,648,333	1,700,000	1,751,000	1,803,530	1,857,636	1,913,365
Estimated Local Receipts - Library HPLT Offset	10,000	10,000	-	-	-	-	-
Community Preservation for Debt	48,738	48,038	46,988	45,938	44,888	43,838	43,838
Sewer Betterments for Debt	91,947	92,070	92,195	92,324	92,455	92,589	92,589
Ambulance Enterprise Fund (shared employee)	32,000	32,000	-	-	-	-	-
Local School Transfers - Various Funds (voted)	2,245,552	2,498,729	-	-	-	-	-
Local Schools Grants (not voted)	-	914,332	-	-	-	-	-
Capital Stabilization for Debt	372,106	270,794	269,388	263,088	161,738	60,288	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	-	45,981	-	-	-	-	-
Title V Septic Betterment for Debt	11,529	11,529	11,529	11,529	11,529	11,529	11,529
HCTV Fund	91,941	85,400	83,700	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
Wetlands Protection Fund	13,500	-	-	-	-	-	-
<b>Subtotal - Budgeted State Aid, Local Rec &amp; Transf</b>	<b>9,026,858</b>	<b>9,929,526</b>	<b>6,583,959</b>	<b>6,579,277</b>	<b>6,429,539</b>	<b>6,281,279</b>	<b>6,337,008</b>
<b><u>Budgeted Assessments</u></b>							
Library - Cherry Sheet Offset Item	(8,936)	(11,653)	(11,561)	(11,908)	(12,265)	(12,633)	(13,012)
School Choice - Cherry Sheet Offset Item	(291,169)	(295,384)	(324,134)	(333,858)	(343,874)	(354,190)	(364,816)
State - Cherry Sheet Assessments	(511,516)	(572,625)	(604,695)	(622,836)	(641,521)	(660,767)	(680,590)
Town - Estimated Overlay	(71,841)	(99,618)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
<b>Subtotal - Budgeted Assessments</b>	<b>(883,462)</b>	<b>(979,280)</b>	<b>(1,040,390)</b>	<b>(1,068,602)</b>	<b>(1,097,660)</b>	<b>(1,127,590)</b>	<b>(1,158,417)</b>
<b>NET BUDGETED REVENUES</b>	<b>32,674,101</b>	<b>34,174,560</b>	<b>31,827,835</b>	<b>32,405,366</b>	<b>33,037,089</b>	<b>33,174,082</b>	<b>33,869,828</b>
	<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>	<i>Estimated Budget 2026</i>
<b><u>Budgeted Expenditures</u></b>							
Town & School Expense	28,709,987	30,433,969	27,569,627	28,499,331	29,432,679	30,397,569	31,395,147
Debt Expense - Prin & Interest Due	3,808,328	3,612,755	4,016,882	3,920,455	3,811,609	3,187,225	3,097,354
R&A Article Expenses	71,102	111,561	231,058	125,000.00	125,000.00	125,000.00	125,000.00
<b>TOTAL BUDGETED EXPENDITURES</b>	<b>32,589,417</b>	<b>34,158,285</b>	<b>31,817,567</b>	<b>32,544,787</b>	<b>33,369,289</b>	<b>33,709,794</b>	<b>34,617,501</b>
<b><u>BUDGET SUMMARY</u></b>							
Net Budgeted Revenues	32,674,101	34,174,560	31,827,835	32,405,366	33,037,089	33,174,082	33,869,828
Budgeted Expenditures	(32,589,417)	(34,158,285)	(31,817,567)	(32,544,787)	(33,369,289)	(33,709,794)	(34,617,501)
<b>Estimated Surplus / (Deficit)</b>	<b>84,684</b>	<b>16,275</b>	<b>10,267</b>	<b>(139,421)</b>	<b>(332,199)</b>	<b>(535,711)</b>	<b>(747,673)</b>

## **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.

### **FY23 PROCESS**

In August 2021, CPIC solicited FY23 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 FY23.

### **FY23 RECOMMENDED CAPITAL PLAN**

The chart on the following page summarizes the requests considered by CPIC and the recommended source of funding for FY23. These are listed in order of the Committee's highest to lowest ratings. Detailed descriptions of each project are included in this report.

Dept	Item	Requested	Vote	Funded
Schools	Bromfield HVAC	\$150,000	CSF	\$150,000
DPW	Road Repairs	\$100,000	CSF	\$100,000
Fire	Restore Fire Ponds	\$62,000	CSF	\$62,000
Fire	SCBA Tanks	\$370,534	CSF	\$370,534
Schools	Bromfield Card Access	\$100,000	CSF	\$100,000
Public Bldgs	Public Safety Building Elevator Maintenance	\$150,000	Delay	
Schools	Bromfield Flooring	\$100,000	CSF	\$100,000
Schools	Bromfield Network Upgrade	\$150,000	CSF	\$150,000
Schools	Bromfield Lockers	\$100,000	Delay	
DPW	Bucket Loader	\$226,000	CSF	\$226,000
DPW	Building Design	\$550,000	Not Rec	
Schools	Locker Rooms	\$150,000	CSF	\$150,000
DPW	Mower Tractor	\$26,000	CSF	\$26,000
Disabilities Commission	Accessibility Self Evaluation Plan	\$32,800	CSF	\$32,800
Schools	Bromfield Study	\$100,000	CSF	\$100,000
Parks & Rec	Athletic Fields	\$4,500,000	CSF	\$50,000
Police	Towable Radar Speed Limit Signs	\$30,000	CSF	\$30,000

### **THE CAPITAL STABILIZATION AND INVESTMENT FUND (CSF)—OUR “SAVINGS ACCOUNT”**

One of the primary purposes of the CSF is to stabilize the impact of capital expenditures on the tax rate over time. Prior to the establishment of the CSF 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 CSF 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 CSF fund in FY23, 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 one or two years until other major debt begins to come off the repayment schedule.

The CSF currently has a balance of \$3.1 million. As detailed in the 5 Year Capital Plan Projections, we have requests totaling \$5.3 million for currently identified projects during FY24-FY27, plus a few large capital items coming up - DPW building, fire house, athletic fields - that will likely require excluded debt.

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:**

Nate Finch, Chair and Community Representative

SusanMary Redinger, Vice-Chair and School Committee Representative

Dick Fellows, Finance Committee Representative

Rich Maiore, Select Board Representative

Jeffrey Lin, Community Representative

**Ex-Officio Members:**

Tim Bragan, Town Administrator

Linda Dwight, School Superintendent

Jared Mullane, Finance Director

## **CAPITAL PROJECTS RECOMMENDED**

### **Bromfield HVAC (Article 18-1)**

The HVAC systems in Bromfield are old, inefficient, and past their end of life. This request would fund the replacement of multiple HVAC units in the school, servicing the library, common areas, and rooms in the high school and middle school. This is part of an ongoing project to replace the HVAC systems at Bromfield.

CPIC recommends \$150,000 be funded from the Capitalization Stabilization and Investment Fund.

### **Road Repairs (Article 18-2)**

While the town receives money from the state (known as Chapter 90) for road repairs, the funds from the state do not increase as fast as repair costs. This request would fund additional road repairs needed across the town, including paving and crack sealing.

CPIC recommends \$100,000 be funded from the Capitalization Stabilization and Investment Fund.

### **Restore Fire Ponds (Article 18-3)**

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 request is part of an ongoing multi-year process of ensuring all the town's fire ponds are usable as a water source for fighting fires.

CPIC recommends \$62,000 be funded from the Capitalization Stabilization and Investment Fund.

### **Fire Dept SCBA Tanks (Article 18-4)**

The air tanks used by the fire department are one of the most critical pieces of equipment used to protect firefighters that need to enter burning buildings. Safety regulations on SCBAs change approximately every 5 years (called a cycle), and the tanks are recommended to be changed every 2 cycles. All the department's tanks are at least 2 cycles old and some are more than 3 cycles old, and thus are due for replacement.

CPIC recommends \$370,534 be funded from the Capitalization Stabilization and Investment Fund.

### **Bromfield Card Access System (Article 18-5)**

Entrances at Bromfield are currently controlled by old-fashioned locks and keys. There is no way to know if a door has been left propped open or who has access to the building. This request would fund a keyless access system that matches the one at the elementary school, allowing for remote

monitoring of all doors for security purposes, as well as integrating with the existing security system and records all entries to the buildings.

CPIC recommends \$100,000 be funded from the Capitalization Stabilization and Investment Fund.

#### **Bromfield Flooring Replacement (Article 18-6)**

The flooring in much of the middle school, art wing, cafeteria, and outside some classrooms has deteriorated over the past 20 years, and needs replacement. This request would fund replacement with environmentally friendly tiles that do not need regular waxing as the current floors require, saving custodial time.

CPIC recommends \$100,000 be funded from the Capitalization Stabilization and Investment Fund.

#### **Bromfield Network Upgrade (Article 18-7)**

The networking infrastructure in Bromfield is very old and past the end of its lifecycle. This request covers funds needed to replace the network switches and wireless access points for the Bromfield School with equipment that matches the equipment in the elementary school. This will increase bandwidth, improve traffic management, and ensure that the equipment is able to handle the increased demand of the school's students and staff.

CPIC recommends \$150,000 be funded from the Capitalization Stabilization and Investment Fund.

#### **DPW Bucket Loader (Article 18-8)**

The older of the two bucket loaders used by the DPW was purchased in 2000. The newer loader is from 2014. Both are used regularly year round, including every day during winter operations. The 2000 loader needs a lot of repair and maintenance to keep it running and is requiring more and more repairs, which can take it out of service at critical times. Full repairs would require a new engine and transmission, which would cost a significant fraction of a brand new loader, and not fix all the other aging parts.

CPIC recommends \$226,000 be funded from the Capitalization Stabilization and Investment Fund.

#### **Bromfield Locker Rooms (Article 18-9)**

The Bromfield gym's locker rooms are in extreme disrepair and do not function for the students. Many if not most shower stalls are non-functional and the layout is an extremely poor use of space for today's needs. This request would fund a complete overhaul of the girls' locker room, with funds for the boys' locker room to be requested next year. This would include new lockers, storage, laundry capabilities, and ADA-accessible shower stalls.

CPIC recommends \$150,000 be funded from the Capitalization Stabilization and Investment Fund.



### **DPW Mower Tractor (Article 18-10)**

Many people have voiced concerns about the conditions of the fields in town. The Parks and Rec commission identified a bagging mower as a missing piece of equipment that would improve the conditions of the fields. DPW currently only has one bagging mower, and often has to mow fields multiple times to effectively mulch the grass clippings, which just gives the DPW less time to work on other parts of the town. This request would give funds for a second mower, allowing DPW to mow more efficiently, and provide a backup if the other mower needs repairs.

CPIC recommends \$26,000 be funded from the Capitalization Stabilization and Investment Fund.

### **Accessibility Self Evaluation Plan (Article 18-11)**

The commission on disabilities requests funds for an accessibility study to be performed for the town to look for areas where the town may need to improve the accessibility of its resources for residents with disabilities. The town does not currently have a detailed plan of how to ensure accessibility of town buildings, the town website, or what programming might be missing for the disabled community of Harvard.

CPIC recommends \$32,800 be funded from the Capitalization Stabilization and Investment Fund.

### **Bromfield Study (Article 18-12)**

The schools are requesting funds to commission a structural, mechanical, and space study of Bromfield to identify future maintenance needs, maximize the efficiency of space allocation, assess the condition of mechanical systems, and provide a prioritized list to aid the district/town in fiscal planning. Portions of the school date back to 1960s and in order to keep up the condition of the school, a complete study is needed.

CPIC recommends \$100,000 be funded from the Capitalization Stabilization and Investment Fund.

### **Athletic Fields (Article 18-13)**

The Parks and Recreation Commission requests funds to start a multi-year project to purchase land and build additional rectangular athletic fields and related structures for town sports. The quality of the town's current fields suffer from overuse. This overuse also makes it difficult for all the teams that want to use the fields to schedule time on them. By providing more fields for sports, the town could allow rotation of field use, and ease scheduling burdens. The initial request would provide funds for use in paying for design and consulting on parcels to pursue for purchase.

CPIC recommends \$50,000 be funded from the Capitalization Stabilization and Investment Fund.

### **Speed Limit Signs (Article 18-14)**

Speeding is one of the biggest complaints the police department hears from the community. While the town currently has a couple radar speed limit signs, they have to be loaded into a truck to be moved, which makes it impractical for the police department to move them without help from the DPW. This request would provide funds for two radar trailers that can be towed by existing police vehicles and moved around town. The systems have real-time remote reporting, allowing the department to collect data about the best times and locations for additional traffic enforcement. CPIC recommends \$30,000 be funded from the Capitalization Stabilization and Investment Fund.

### **OTHER PROJECTS CONSIDERED BUT NOT RECOMMENDED FOR FY23**

#### **Bromfield Lockers**

The student lockers at The Bromfield School are original to the building and 20-40 years old. Many lockers are broken, rusted, or otherwise deteriorating. This request would fund replacement for a portion of the lockers, focusing on the oldest and least functional, with the intent of requesting funds for the remaining lockers next year.

While CPIC acknowledges the need and is generally in favor of replacing the lockers in Bromfield, the large number of requests we have received this year requires us to look for some places where we can delay projects to mitigate the impact to the CSF in any one particular year. With that in mind, the CPIC does not recommend this request of \$100,000 be funded this year.

#### **DPW Building Design**

The DPW building is in a terrible state of disrepair and does not fit the needs of the DPW department. The heat is barely functional, the storage shed is held up by rotting timbers, and the mechanic's bay is too small for many of the town's vehicles. This request would fund a design for a replacement for the offices and mechanic's bay, as well as the storage shed.

Members of CPIC have toured the DPW buildings and agree that they are in dire conditions. Unfortunately, the cost for the design came back from the architects as \$550,000, which seemed far above what other designs in town cost, and with the other projects going on in town, CPIC did not think that we could spend that money at this time. Therefore, CPIC does not recommend this request for \$550,000.

### **Public Safety Building Elevator Maintenance**

The elevator in the public safety (police and ambulance) building is original to the building, and has been deemed obsolete by the vendor. Parts will become scarce and if a repair is needed, it would not be possible without the parts.

While CPIC is generally in favor of preventative maintenance, the cost of replacing an elevator that isn't broken is quite high, and feels hard to justify with other demands on the CSF. Given that, CPIC does not recommend funding this request for \$150,000.

### **FOLLOWED BY CHARTS:**

- Five Year Capital Plan Summary
- Five Year Major Projects
- Excluded Debt Service Ten Year Projections
- CSF Sources and Uses Projections for Five Years

<b>TOWN OF HARVARD</b>						
<b>FY23 CAPITAL PLANNING &amp; INVESTMENT COMMITTEE REPORT - SMALL CAPITAL - UNDER \$500K</b>						
	<b>*FUND</b>	<b>Est</b>	<b>Est</b>	<b>Est</b>	<b>Est</b>	<b>Est</b>
<b>SMALL CAPITAL - UNDER \$500K</b>	<b>SOURCE</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>
Town Hall Air Conditioning	CSF	-	30,000	-	-	-
Self Evaluation and Transition - Commission on Disabilities	CSF	32,800	37,750	-	-	-
<b>SELECT BOARD / TOWN ADMINISTRATOR TOTAL</b>		<b>32,800</b>	<b>67,750</b>	<b>-</b>	<b>-</b>	<b>-</b>
Elevator Upgrade - Police/Public Safety	CSF	-	150,000	-	-	-
Exterior/Interior Painting	CSF	-	115,000	-	-	-
New Library Mechanicals	CSF	-	-	200,000	-	-
New Drawdown Pump and Motor	CSF	-	-	-	75,000	-
Paving of Municipal Lots	CSF	-	-	-	280,000	-
Roof Replacements	CSF	-	-	-	-	30,000
<b>BUILDING - FACILITIES</b>		<b>-</b>	<b>115,000</b>	<b>200,000</b>	<b>355,000</b>	<b>30,000</b>
Commercial District Vision Plan	CSF	-	-	-	-	-
<b>PLANNING BOARD TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Police Towable Speed Limit Signs	CSF	30,000	46,000	46,000	-	-
<b>POLICE DEPT TOTAL</b>		<b>30,000</b>	<b>46,000</b>	<b>46,000</b>	<b>-</b>	<b>-</b>
Upgrade Town's Fire Alarm System	CSF	-	-	48,890	-	-
Fire Ponds Restoration	CSF	62,000	50,000	-	-	-
Town Wide Radio Communications/New Repeater on Future Cell Tower	CSF	-	Unknown	-	-	-
Replace SCBA Packs	CSF	370,534	-	-	-	-
Replace SCBA Air Compressor	CSF	-	60,000	-	-	-
Replace Car 2	CSF	-	50,000	-	-	-
Purchase Utility Terrain Vehicle	CSF	-	-	-	-	37,000
<b>FIRE DEPT TOTAL</b>		<b>432,534</b>	<b>160,000</b>	<b>48,890</b>	<b>-</b>	<b>37,000</b>
TBS - Install HVAC Units	CSF	150,000	150,000	150,000	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	CSF	150,000	150,000	-	-	-
TBS - Replace Locker Sections	CSF	-	100,000	75,000	-	-
TBS - Space Utilization Study	CSF	100,000	-	-	-	-
TBS - Main Office Renovation	CSF	-	200,000	-	-	-
TBS - Counseling Office Renovation	CSF	-	100,000	-	-	-
TBS - Four Renovated Bathrooms	CSF	-	-	200,000	-	-
TBS - Courtyard Remodel	CSF	-	-	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	CSF	-	-	-	100,000	-
TBS - Hot Water Boiler and Tank	CSF	-	-	-	125,000	-
TBS - Renovations for conference room/SPED Classroom	CSF	-	-	-	-	150,000
Pick up Truck - F350 with a trailer	CSF	-	-	-	-	60,000
New Tractor	CSF	-	-	-	-	50,000
<b>SCHOOL TOTAL</b>		<b>750,000</b>	<b>950,000</b>	<b>675,000</b>	<b>425,000</b>	<b>410,000</b>
Reconstruct & Repair Town Roads (Supplement to Chapter 90)	CSF	100,000	100,000	100,000	100,000	100,000
Mower	CSF	26,000	-	-	-	-
Front End Bucket Loader - Trade In 2000 Caterpillar Loader	CSF	226,000	-	-	-	-
Light Duty Dump Truck (18,000 GVW) Trade 2012 F-550	CSF	-	-	90,000	-	-
John Deere Mini-Excavator - Trade in 2009 JD Mini-Excavator	CSF	-	-	70,000	-	-
Heavy Duty Dump Truck (45,000 GVW) Trade In 1999 Dump Truck	CSF	-	200,000	-	-	-
Heavy Duty Dump Truck (45,000 GVW) Trade In 2002 Dump Truck	CSF	-	-	-	200,000	-
Heavy Duty Dump Truck (45,000 GVW) Trade In 2002 Dump Truck	CSF	-	-	-	-	200,000
<b>PUBLIC WORKS TOTAL</b>		<b>352,000</b>	<b>300,000</b>	<b>260,000</b>	<b>300,000</b>	<b>300,000</b>
Athletic Fields	CSF	50,000	-	-	-	-
<b>PARKS AND RECREATION TOTAL</b>		<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
DPW Equipment - \$160,000 - Art 16 ATM 5/1/2010	CSF	11,050	10,850	10,625	10,375	10,125
Fire Equipment - \$505,000 - Art 22 ATM 5/1/2010 Fire Truck	CSF	38,200	32,550	31,875	31,125	30,375
Water System Upgrade - \$300,000 - Art 22 ATM 4/2/2011	CSF	20,138	19,688	19,238	18,788	18,038
Art 25 ATM 5/5/18 HES Building Project - \$53,597,807	CSF	200,000	200,000	100,000	-	-
<b>CSF LONG TERM DEBT TOTAL</b>		<b>269,388</b>	<b>263,088</b>	<b>161,738</b>	<b>60,288</b>	<b>58,538</b>
<b>SMALL CAPITAL - UNDER \$500K - GRAND TOTAL</b>		<b>1,916,722</b>	<b>1,901,838</b>	<b>1,391,628</b>	<b>1,140,288</b>	<b>835,538</b>
CSF = Paid for from the Capital Stabilization & Investment Fund						
Devens = Paid for from the School Devens Fund						
* Fund Source for Budget Years FY2024 thru FY2027 are subject to change.						

TOWN OF HARVARD								
FY23 CAPITAL PLANNING & INVESTMENT COMMITTEE REPORT - LARGE CAPITAL \$500K+								
	ATM	Project	1st Debt	Est	Est	Est	Est	Est
<b>LARGE CAPITAL - \$500K+</b>	<b>VOTE</b>	<b>Complete</b>	<b>Payment</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27 - FY31</b>
Refurb Central Fire Station or Build New One	TBD	TBD	TBD					16,000,000
<b>FIRE DEPT TOTAL</b>				-	-	-	-	<b>16,000,000</b>
TBS - Roof Replacement	TBD	TBD	TBD					2,000,000
<b>SCHOOL TOTAL</b>				-	-	-	-	<b>2,000,000</b>
DPW Building - Design & Procurement	May 2024	May 2026	FY27			550,000		
DPW Building - Construction	May 2025	May 2027	FY28	-			4,200,000	
<b>PUBLIC WORKS TOTAL</b>				-	-	<b>550,000</b>	<b>4,200,000</b>	-
P&R - Athletic Fields	May 2024	June 2024	FY25		4,450,000			
<b>P&amp;R TOTAL</b>				-	<b>4,450,000</b>	-	-	-
<b>LARGE CAPITAL - \$500K+ - GRAND TOTAL</b>				-	<b>4,450,000</b>	<b>550,000</b>	<b>4,200,000</b>	<b>18,000,000</b>

<b>TOWN OF HARVARD</b>					
<b>FY23 CAPITAL PLANNING &amp; INVESTMENT COMMITTEE REPORT - FINANCIAL PROJECTIONS</b>					
	<b>Est</b>	<b>Est</b>	<b>Est</b>	<b>Est</b>	<b>Est</b>
<b>FINANCIAL PROJECTIONS - CAPITAL</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27 - FY31</b>
Total Small Capital - Under \$500K	1,647,334	1,901,838	1,391,628	1,140,288	835,538
Total Large Capital - \$500K+	-	4,450,000	550,000	4,200,000	18,000,000
<b>Prior Debt Obligations:</b>					
HES MSBA Project	200,000	200,000	100,000	-	-
Fire Equipment	38,200	32,550	31,875	31,125	30,375
Water	20,139	19,688	19,238	18,788	169,181
DPW Equipment	11,050	10,850	10,625	10,375	10,125
Less Funding from Other Sources - School Devens Fund	-	-	-	-	
Less Requests Likely Funded by Debt Exclusion		(4,750,000)	(640,000)	(4,200,000)	(18,000,000)
<b>NET FROM CAPITAL STABILIZATION &amp; INVESTMENT FUND</b>	<b>1,916,723</b>	<b>1,864,926</b>	<b>1,463,366</b>	<b>1,200,575</b>	<b>1,045,219</b>
<b>ESTIMATED CAPITAL STABILIZATION &amp; INVESTMENT FUND BALANCE</b>					
11/30/21 Balance - Capital Stabilization & Investment Fund	3,185,500	3,013,852	1,648,926	685,561	(15,015)
Free Cash - Estimated Transfer In - May ATM	1,745,074	500,000	500,000	500,000	500,000
Requests Funded by Capital Stabilization & Investment Fund Above	(1,916,723)	(1,864,926)	(1,463,366)	(1,200,575)	(1,045,219)
<b>ESTIMATED FUND BALANCE AT FISCAL YEAR END</b>	<b>3,013,852</b>	<b>1,648,926</b>	<b>685,561</b>	<b>(15,015)</b>	<b>(560,234)</b>

**TOWN OF HARVARD**  
**FY23 CAPITAL PLANNING & INVESTMENT COMMITTEE REPORT**

EXCLUDED DEBT SERVICE 10-YEAR PROJECTIONS THRU FY2032		FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
<b>Current Town Share Excluded Long Term Debt:</b>		<b>BOND AMT</b>									
Town Hall Renovations - Art 18 ATM 4/28/2012	2,250,000	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	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	136,925	129,375	126,563	-	-	-	-	-	-	-
Fire Truck - Art 24 ATM 3/28/2015	350,000	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	12,250	11,750	11,250	10,750	10,250	-	-	-	-	-
School - Bromfield Renovation - Refunding of 11/1/2004	3,380,000	331,975	320,725	308,813	-	-	-	-	-	-	-
HES Building Project - Art 25 ATM 5/5/18	31,533,161	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	7,475	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	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	58,500	57,000	55,500	54,000	52,500	41,500	25,700	10,200	-	-
Ayer Rd Design - Art 23 ATM 5/4/19	300,000	111,166	107,800	98,800							
Heavy Duty Dump Truck - Art 23 ATM 5/4/19	195,000	28,921	31,300	30,300	29,300	28,300	27,300	21,300	20,500		
Senior Center Acq. & Renovation - Art 1 ATM 10/16/21	2,644,833	215,401	213,400	208,200	203,000	197,800	192,600	187,400	182,200	178,950	172,450
Old Library Slate Roof - Art 23 ATM 5/4/19	335,713	28,776	30,675	29,875	29,075	28,275	27,475	21,675	21,075	20,700	19,950
Old Library Slate Roof - Art 14 ATM 5/15/21	485,097	39,122	40,375	39,375	38,375	37,375	36,375	35,375	34,375	33,750	32,500
Fire Truck - Art 2 ATM 10/16/21	965,096	78,307	80,600	78,600	76,600	74,600	72,600	70,600	68,600	67,350	59,850
<b>Total Current Town Share Excluded Long Term Debt Payments</b>		<b>3,734,546</b>	<b>3,645,990</b>	<b>3,540,056</b>	<b>2,918,672</b>	<b>2,831,791</b>	<b>2,732,187</b>	<b>2,628,634</b>	<b>2,535,784</b>	<b>2,408,161</b>	<b>2,337,391</b>
Less School Devens Fund Transfer for HES Building Project		(200,000)	(200,000)	(100,000)							
Less Capital Stabilization Fund Transfer for HES Building Project		(200,000)	(200,000)	(100,000)							
<b>Adjusted Total Current Town Share Excluded Long Term Debt Payments</b>		<b>3,334,546</b>	<b>3,245,990</b>	<b>3,340,056</b>	<b>2,918,672</b>	<b>2,831,791</b>	<b>2,732,187</b>	<b>2,628,634</b>	<b>2,535,784</b>	<b>2,408,161</b>	<b>2,337,391</b>
<b>Potential New Excluded Debt:</b>											
DPW Building Construction - Est @ 4.00% - 20 yrs	4,750,000				427,500	418,000	408,500	399,000	389,500	380,000	370,500
Athletic Fields - Est @ 4.00% at 15 years	4,500,000		480,000	468,000	456,000	444,000	432,000	420,000	408,000	396,000	384,000
Replace 2005 Fire Engine #1 - Est @ 3.50% - 15 yrs	800,000						85,333	83,200	81,067	78,933	76,800
Refurb Central Fire Station or Build New One - 4% @ 20 yrs	16,000,000										1,440,000
TBS - Roof Replacement - 20 yrs - 4% @ 20 years	2,000,000										180,000
New Library - New Roof - TBD - 20 yrs	TBD										
<b>Total Potential New Excluded Debt Payments</b>		<b>-</b>	<b>480,000</b>	<b>468,000</b>	<b>883,500</b>	<b>862,000</b>	<b>925,833</b>	<b>902,200</b>	<b>878,567</b>	<b>854,933</b>	<b>2,451,300</b>
<b>Grand Total - Projected Excluded Debt</b>		<b>3,334,546</b>	<b>3,725,990</b>	<b>3,808,056</b>	<b>3,802,172</b>	<b>3,693,791</b>	<b>3,658,020</b>	<b>3,530,834</b>	<b>3,414,351</b>	<b>3,263,094</b>	<b>4,788,691</b>
		<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>FY2029</b>	<b>FY2030</b>	<b>FY2031</b>	<b>FY2032</b>
<b>FY2022 ASSESSED VALUES</b>	<b>1,396,843,166</b>										
Cost per \$1,000 Property Valuation		<b>\$2.387</b>	<b>\$2.667</b>	<b>\$2.726</b>	<b>\$2.722</b>	<b>\$2.644</b>	<b>\$2.619</b>	<b>\$2.528</b>	<b>\$2.444</b>	<b>\$2.336</b>	<b>\$3.428</b>

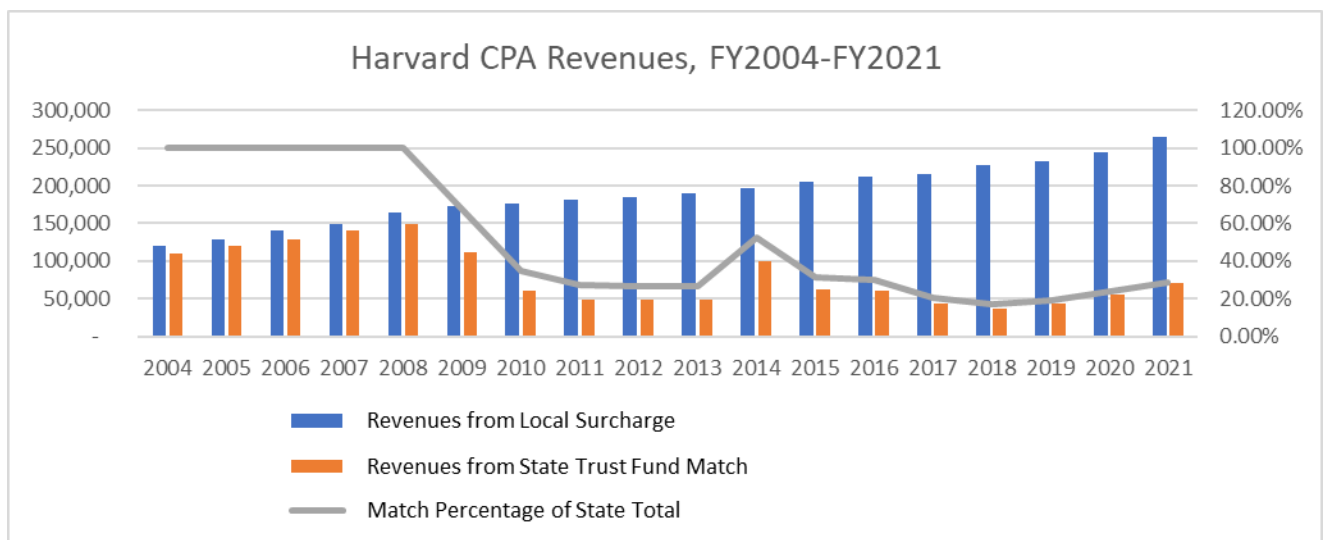
*Note: Potential new debt costs are estimates, as well as the associated projected debt service payments.*

## REPORT OF THE 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

rose to 28.6% in 2021 and is projected to rise significantly further in 2022, to 43.8%.

In the latest positive development for Harvard's CPC, the Community Preservation Coalition reports that \$10 million in state budget surplus funding was added to the CPA trust fund in January 2022. It is hoped that the combination of the updated funding mechanism and the contribution from this budget surplus will help the CPC play a more vital role as a funding resource for the Town of Harvard in the coming years.



## **ACTIVITIES OF THE COMMUNITY PRESERVATION COMMITTEE**

The funding initiatives warranted by the CPC at the 2021 Annual Town Meeting included:

- \$5,000 from FY2021 Community Preservation Fund unspecified reserves to the Harvard Parks & Recreation Commission to add security measures to the self-service boat rental kiosk at Bare Hill Pond,
- \$25,000 from FY2021 Community Preservation Fund unspecified reserves to the Town Clerk to preserve historic town documents,
- \$48,000 from the FY2021 Community Preservation Fund unspecified reserves to the Select Board to pay down debt for Town Hall renovation,
- \$33,800 from the FY2021 Community Preservation Fund unspecified reserves to the Municipal Affordable Housing Trust,
- \$150,000 from the FY2021 Community Preservation Fund unspecified reserves to the Conservation Commission for the purchase of an Agricultural Preservation Restriction for the Community Harvest Project, and
- \$2,500 from FY2021 Community Preservation Fund unspecified reserves, to be expended by the Harvard Community Preservation Committee for administrative expenses.

The aggregated funding for these projects totaled \$264,300.

## **FY2023 APPLICATIONS**

During 2021, the CPC received ten applications for consideration for FY2023 funding, as listed below:

- \$25,000 from the Parks & Recreation Commission for the completion of town docks,
- \$30,000 from the Parks & Recreation Commission for the installation of a mooring and raft anchoring system in Bare Hill Pond,
- \$36,000 from the Parks & Recreation Commission to fund safety improvements to the playground at Harvard Park,
- \$100,000 from the Open Space Committee to support the purchase of an Agricultural Preservation Restriction on a 70-acre parcel at 115 Prospect Hill Road by the Community Harvest Project,
- \$50,000 from the Open Space Committee for the acquisition of conservation land at Still River Woods,
- \$11,495 from the Harvard Fire Department for the preservation of historic fire department documents,
- \$58,500 from the Historical Commission for preservation work on the Shaker Herb House,
- \$11,775 from the Town Hall to conduct restoration work on the Civil War Tablet,
- \$38,879 from the Municipal Affordable Housing Trust for the development of affordable housing, and
- \$21,480 from Town Hall for the preservation of historic town documents.

In addition to these applications, the CPC will warrant approximately \$48,000 to retire debt associated with the historic preservation of

Town Hall, and \$2,500 for administrative expenses incurred in the course of managing work required under the Massachusetts CPA.

The recommendations of the CPC will be included in the 2022 Annual Town Meeting Finance Committee Report Recommendations and Warrant Articles.

Respectfully submitted,

Didi Chadran, Appointed, Chair

John Lee, Appointed, Treasurer

Beth Williams, Appointed, Secretary

John Mark Walker, Appointed

Michelle Lauria, Park & Recreation Commission Representative

Pam Marston, Historical Commission Representative

Joanne Ward, Conservation Commission Representative

Arielle Jennings, Municipal Affordable Housing Trust Representative

Doug Thornton, Planning Board Representative

## SUMMARY OF WARRANT ARTICLES

Article			Amount
1	Annual Reports		
2	DPW Collective Bargaining Agreement	\$	53,704
3	Police Officer Collective Bargaining Agreement	\$	<i>amount in budget</i>
4	Transfer from Free Cash to Stabilization	\$	24,662
5	Transfer from Free Cash to Capital Stabilization and Investment Fund	\$	1,745,074
6	Omnibus Budget	\$	31,586,509
7	Performance-Based Wage Adjustments	\$	27,004
8	Council on Aging Assistant Director	\$	28,357
9	Land Use Boards Administrative Assistant	\$	39,807
10	Assistant Accountant	\$	43,390
11	Roadside Tree Maintenance	\$	20,000
12	Street Signs	\$	15,000
13	Security Cameras – DPW	\$	14,700
14	Training Room Floor – Police/Ambulance	\$	13,000
15	Beach House Bathroom Reconstruction (ADA)	\$	29,800
16	Disposition of Abandoned Funds		
17	Means Tested Senior Citizens Property Tax Exemption		
18	Capital Planning and Investment Committee Recommended Expenditures	\$	1,647,334
19	Capital Planning and Investment Committee Debt Payment	\$	269,388
20	Community Preservation Committee Report		
21	Community Preservation Committee Recommended Expenditures	\$	406,969
22	Leasing of Town-Owned Land for Cell Tower		
23	Leasing of COA Roof for Solar Power		
24	FY23 Enterprise Fund Budgets		
25	HES Electric Vehicle Charging Station Revolving Fund		
26	Revolving Funds		
27	Amend Charter – Moderator Term		
28	Shaker Herb House Preservation Restriction		
29	Extension of Invasive Plant Management Article		
30	Citizen Petition – Indigenous Peoples’ Day		
31	Acceptance of Gifts of Property		
32	Acceptance of Highway Funds		

**WARRANT FOR THE 2022 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 Bromfield School and Library on Saturday, the 14th day of May, 2022 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: APPROVE NEW DPW COLLECTIVE BARGAINING AGREEMENT AND FUNDS TO PAY FOR FISCAL YEARS 2021 AND 2022.**

To see if the Town will vote to approve the most recent Collective Bargaining Agreement between the Town and AFSCME 93, Harvard DPW which has been approved by the Union and the Select Board and to transfer from the General Stabilization Account a sum of money to pay for the cost of funding Fiscal Years 2021 and 2022 of said agreement, or pass any vote or votes in relation thereto.

(Inserted by Select Board)

***FINANCE COMMITTEE RECOMMENDS – the sum of \$53,704 be transferred from the General Stabilization Account to pay the retro wages due the workers at the Public Works Department.***

**ARTICLE 3: APPROVE NEW POLICE OFFICER COLLECTIVE BARGAINING AGREEMENT**

To see if the Town will vote to approve the Collective Bargaining Agreement between the Town and the Police Union, which has been approved by the Union and the Select Board, for which funds are appropriated in Article 6 of this Town Meeting Warrant for the first year of the contract, or pass any vote or votes in relation thereto.

(Inserted by Select Board)

***FINANCE COMMITTEE RECOMMENDS – the passage of this article.***

**ARTICLE 4: 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 2021 Certified Free Cash to the Stabilization Account, in accordance with the Town Code, or pass any vote or votes in relation thereto.

(Inserted by Finance Committee)

***FINANCE COMMITTEE RECOMMENDS – the sum of \$24,662 be transferred from Fiscal Year 2021 Certified Free Cash to the General Stabilization Account in conformance with the town's bylaws.***

## **ARTICLE 5: 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 2021 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 sum of \$1,745,074 be transferred from Fiscal Year 2021 Certified Free Cash to the Capital Stabilization and Investment Fund in conformance with the town’s bylaws.***

## **ARTICLE 6: 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 2023, or pass any vote or votes in relation thereto.

(Inserted by Select Board and Finance Committee)

***FINANCE COMMITTEE RECOMMENDS – the total amount of the Omnibus Budget and Enterprise Budgets for Fiscal Year 2023 as detailed on pages 36 to 40.***

## **ARTICLE 7: 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 6 of the Warrant for the 2022 Annual Town Meeting for salaries and wages of non-school officials and employees in order to fund performance-based wage adjustments for Fiscal Year 2023, or pass any vote or votes in relation thereto.

(Inserted by Select Board)

***FINANCE COMMITTEE RECOMMENDS – the sum of \$27,004 be raised and appropriated to supplement the amount appropriated under Article 6 of the Warrant for the 2022 Annual Town Meeting for salaries and wages of non-school officials and employees in order to fund performance-based wage adjustments for Fiscal Year 2023.***

## **ARTICLE 8: ASSISTANT DIRECTOR OF 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 added to funds already appropriated in Article 6, line #44 of this warrant to create the new position of Assistant Director for the Council on Aging, with said funds to be expended by the COA Director, and that this position be included in future budgets if so approved, or pass any vote or votes in relation thereto.

(Inserted by Select Board)

***FINANCE COMMITTEE RECOMMENDS – the sum of \$28,357. be raised and appropriated to create the new position of Assistant Director for the Council on Aging.***

## **ARTICLE 9: ADMINISTRATIVE ASSISTANT TO THE LAND USE BOARDS**

To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, a sum of money, to create the new Administrative Assistant position for the Land Use Boards, to be expended by the Town Administrator, and that these funds be added to line #13 of the budget passed under Article 6 of this Warrant and that this position be included in future budgets if so approved, or pass any vote or votes in relation thereto.

(Inserted by Select Board)

		FY21	FY22	FY23
LINE #	ACCOUNT DESCRIPTION	EXPENDED	BUDGET	REQUEST
	TOWN AUDIT	21,000	21,000	-
	GASB 74/75 AUDIT	8,500	4,250	-
<b>1</b>	<b>TOWN AUDIT</b>	<b>29,500</b>	<b>25,250</b>	Budgeted with Finance
	MILEAGE - TOWN ADMINISTRATOR	5,400	5,400	5,400
	WAGES - PERSONNEL - SELECT BOARD	66,200	67,128	-
	WAGES - ASST TOWN ADMIN/HR	85,043	86,235	-
	SALARY - TOWN ADMINISTRATOR	156,648	159,718	-
	WAGES - SELECT BOARD	-	-	330,696
<b>2</b>	<b>SELECT BOARD PERSONNEL</b>	<b>313,292</b>	<b>318,480</b>	<b>336,096</b>
	POSTAGE	22,698	-	-
	COPY MACHINE SUPPLIES	6,301	-	-
	EMPLOYEE TRAIN & PROF DEV	-	1,000	1,000
	SELECTMEN OFFICE SUPPLIES	307	-	-
	SELECTMEN PUR SERVICES	4,678	13,000	13,000
	SELECTMEN-MEETINGS & DUES	1,772	4,000	4,000
	TOWN REPORTS	-	-	6,000
<b>3</b>	<b>SELECT BOARD EXPENSES</b>	<b>35,756</b>	<b>18,000</b>	<b>24,000</b>
<b>4</b>	<b>FIN COM MEETINGS &amp; DUES</b>	<b>105</b>	<b>200</b>	<b>200</b>
	ACCOUNTING CERTIFICATION SALARY	1,500	1,000	1,000
	TREA/COLL CERTIFICATION SALARY	-	-	1,000
	ACCOUNTING SALARY & WAGES	160,960	154,802	124,746
	ASSESSOR WAGES	44,707	45,333	48,126
	TREAS/COLLECTOR WAGES	144,250	147,373	140,908
	ASST TOWN CLERK	-	-	55,572
	OVERTIME	828	2,000	1,750
<b>5</b>	<b>FINANCE DEPT PERSONNEL</b>	<b>352,245</b>	<b>350,508</b>	<b>373,102</b>
	OTHER PROFESSIONAL SERVICES	91,147	93,658	126,600
	MAPPING AND DEEDS	4,344	4,400	4,400
	POSTAGE	-	17,840	23,000
	COPY MACHINE SUPPLIES	-	6,000	6,590
	TRAINING, SUBSCRIPTIONS & DUES	1,878	6,652	9,428
	OFFICE SUPPLIES	1,898	3,000	3,000
<b>6</b>	<b>FINANCE DEPT EXPENSES</b>	<b>99,267</b>	<b>131,550</b>	<b>173,018</b>
<b>7</b>	<b>TECHNOLOGY</b>	<b>91,593</b>	<b>97,825</b>	<b>107,776</b>
	TOWN COUNSEL-LGL SERVICES	40,734	35,000	35,000
	OTHER LEGAL SERVICES	15,040	20,000	20,000
<b>8</b>	<b>LEGAL EXPENSE</b>	<b>55,774</b>	<b>55,000</b>	<b>55,000</b>
<b>9</b>	<b>PERSONNEL BD SUPPLIES</b>	<b>-</b>	<b>100</b>	<b>100</b>
	TOWN CLERK - SALARY	82,550	83,335	77,812
	TOWN CLERK CERTIFICATION SAL	-	1,000	1,000
<b>10</b>	<b>TOWN CLERK PERSONNEL</b>	<b>82,550</b>	<b>84,335</b>	<b>78,812</b>
	TOWN CLERK-OFFICE SUPPLIES	1,123	1,735	1,735
	PUB REPRINTING	4,550	5,700	5,700
	TOWN CLERK MEETINGS & DUE	405	3,000	3,000
<b>11</b>	<b>TOWN CLERK EXPENSE</b>	<b>6,078</b>	<b>10,435</b>	<b>10,435</b>
	REGISTRARS HONORARIA	500	500	500
	CENSUS	1,200	1,200	1,500
	ELECTION SUPPLIES	7,787	6,100	9,600
<b>12</b>	<b>ELECTIONS &amp; REGISTRARS</b>	<b>9,487</b>	<b>7,800</b>	<b>11,600</b>
<b>13</b>	<b>LAND USE BOARDS - WAGES</b>	<b>149,572</b>	<b>150,536</b>	<b>163,218</b>

		FY21	FY22	FY23
LINE #	ACCOUNT DESCRIPTION	EXPENDED	BUDGET	REQUEST
	MONT REG PLANNING COMM	1,943	1,924	2,000
	OFFICE EXPENSES	1,031	2,540	2,320
	PURCHASE OF SERVICE	3,659	1,991	2,975
	LAND USE TECHNOLOGY	-	-	4,455
14	LAND USE EXPENSE	6,633	6,455	11,750
15	PUB BLDG-PERSONNEL WAGES	32,626	34,288	34,782
	BUILDING REPAIRS	107,559	100,000	128,000
	EQUIPMENT	-	2,500	2,500
	ELECTRICITY	53,415	47,000	57,000
	ATHOL SOLAR GENERATION-CONTRAC	(12,698)	-	-
	OIL	1,595	7,000	2,000
	GAS	27,003	45,000	40,000
	SUPPLIES	1,653	1,500	1,500
	WASTE WATER TREAT OPER	52,996	85,000	85,000
	PUB BLDG PURCH SERVICES	25,905	37,750	63,750
16	PUBLIC BUILDINGS EXPENSE	257,427	325,750	379,750
17	TOWN REPORTS	5,825	5,000	Budgeted with SB
	TOTAL GENERAL GOVERNMENT	1,527,731	1,621,512	1,759,639
18	COMMUNICATIONS EXPENSE	198,530	218,750	220,000
	POLICE UNIFORM EXPENSES	11,498	11,500	13,500
	POLICE OFFICE SUPPLIES	3,719	3,550	4,000
	POLICE CRUISER MAINTENANCE	9,245	10,000	10,000
	POLICE OPERATING EXPENSES	32,798	33,000	34,000
	POLICE DUES AND MEMBERSHIPS	2,500	2,500	2,500
	POLICE CRUISER	-	45,950	60,000
	POLICE PUB SAFETY BLDG OPER COST	21,777	24,800	-
19	POLICE DEPT EXPENSE	81,537	131,300	124,000
	POLICE CHIEF - SALARY	133,743	137,072	128,750
	POLICE - OFFICER WAGES	493,573	574,789	613,052
	POL-EDUCATION/TRAINING/STIPENDS	115,407	119,000	128,000
	POLICE - ADMIN ASST WAGES	107,473	109,948	117,013
	POLICE OVERTIME	143,691	165,245	165,245
20	POLICE DEPT PERSONNEL	993,887	1,106,054	1,152,060
	FIRE ON-CALL WAGES	161,161	155,457	173,615
	FIRE CHIEF - SALARY	115,583	115,007	115,007
	FIRE OFFICERS STIPENDS	12,925	14,500	14,500
	FIRE FT WAGES FF/EMT	65,449	67,138	70,763
	FIRE OVERTIME & ADDL UP TO 53 HR/WK	12,463	14,834	15,635
21	FIRE DEPT PERSONNEL	367,580	366,936	389,520
	FIRE EXPENSES	56,877	53,763	46,692
	FIRE DEPT-RADIO REPL&REPA	2,319	2,650	2,700
	FIRE-PROTECTIVE CLOTHING	11,075	-	18,745
	FIRE - OFFICE SUPPLIES	-	-	1,550
	FIRE - DUES/SUBSCRIPTIONS	-	-	2,506
	FIRE - TRAVEL	-	-	150
	FIRE - PROFESSIONAL DEVELOPMENT	-	-	3,800
22	FIRE DEPT EXPENSES	70,271	56,413	76,143
	BUILDING INSPECTOR WAGES	96,465	86,152	91,530
	BLDG INSPECTOR EXPENSE	4,669	4,000	4,000
23	BUILDING & ZONING INSPECTOR	101,134	90,152	95,530

		FY21	FY22	FY23
LINE #	ACCOUNT DESCRIPTION	EXPENDED	BUDGET	REQUEST
24	GAS INSPECTOR SALARY	7,098	4,000	4,000
25	PLUMBING INSPECTOR SALARY	11,222	7,000	7,000
26	WIRE INSPECTOR SALARY	21,321	11,000	11,000
	ANIMAL CONTROL OFFICER SALARY	16,500	16,500	18,254
	ANIMAL CONTROL EXPENSE	-	750	750
27	ANIMAL CONTROL	16,500	17,250	19,004
28	TREE WARDEN EXPENSES	34,012	35,000	36,750
	<b>TOTAL PUBLIC SAFETY</b>	<b>1,903,094</b>	<b>2,043,855</b>	<b>2,135,007</b>
	SCHOOL - CENTRAL OFFICE	876,847	950,058	1,223,600
	SCHOOL - MAINTENANCE	1,107,555	1,102,060	1,175,352
	SCHOOL - HILDRETH EDUCATION	2,911,818	3,010,554	2,998,136
	SCHOOL - BROMFIELD EDUCATION	4,549,988	4,573,161	4,717,294
	SCHOOL - SPECIAL EDUCATION	3,412,132	3,882,472	3,975,449
	SCHOOL - TECHNOLOGY	472,787	486,618	532,512
29	LOCAL SCHOOL TOTAL	13,331,126	14,004,923	14,622,343
30	TECH SCHOOL ASSESS	71,735	94,275	135,872
	<b>TOTAL EDUCATION</b>	<b>13,402,861</b>	<b>14,099,198</b>	<b>14,758,215</b>
	DPW DIRECTOR SALARY	112,263	114,453	-
	HIGHWAY PERSONNEL WAGES	542,105	586,728	789,966
	TRANSFER STATION WAGES	32,942	29,441	31,089
	DIRECTOR BENEFITS CONTRACTED	4,500	4,500	4,500
	OVERTIME	10,147	26,877	57,970
31	DPW PERSONNEL	701,957	762,000	883,525
	HIGHWAY ELECTRIC	9,668	8,600	10,000
	HIGHWAY TELEPHONE	2,774	3,200	3,200
	POLICE DET'LS HARVARD OFFICERS	1,646	15,000	15,000
	HWY VEHICLE MAINTENANCE	51,699	45,200	52,000
	HWY GENERAL SUPPLIES	32,340	34,500	34,500
	HWY OFFICE SUPPLIES	1,192	2,100	2,100
	HWY CLOTHING/SAFETY E	12,042	12,000	12,000
	HWY ROAD MAINT. MATERIALS	33,260	48,800	48,800
	HWY CONTRACT SERVICES	69,500	63,500	65,000
	HWY PAINTING LINES	8,036	13,500	13,500
	HWY FUEL	54,167	74,500	74,500
32	DPW EXPENSE	276,323	320,900	330,600
	SNOW & ICE ON CALL REGULAR	22,163	51,928	51,928
	SNOW & ICE OVERTIME	76,553	25,500	36,072
	OUTSIDE CONTRACTORS	-	1,000	1,000
	SAND	25,353	19,000	19,000
	SALT	114,145	76,000	76,000
	EQUIPMENT	14,930	16,000	16,000
33	DPW SNOW & ICE	253,144	189,428	200,000
34	STREET LIGHTS & TRAFFIC SIGNAL	8,086	8,000	8,200
35	DPW SMALL EQUIPMENT UNDER \$20K	30,000	30,000	30,000
36	DPW CAPITAL EQUIPMENT \$20K+	40,000	40,000	40,000
	TRANSFER STATION HAZAR WASTE	4,142	4,500	4,500
	TRANSFER STATION ELECTRIC	1,323	2,200	2,500
	TRANSFER STATION-GLASS REMOVAL	6,138	7,000	10,710
	TRANSFER STATION TELEPHONE	-	250	250
	TRANSFER STATION REPAIR & MAIN	6,929	8,250	11,500



		FY21	FY22	FY23
LINE #	ACCOUNT DESCRIPTION	EXPENDED	BUDGET	REQUEST
	TRANSFER STATION TIRE DISPOSAL	594	800	800
	TRANSFER STATION TRUCKNG/SOLID	37,480	47,255	49,168
	TRANSFER STATION SOLID WASTE	69,724	81,700	73,682
	TRANSFER STATION CONSTR DEBRIS	10,298	13,390	11,552
	TRANSFER STATION CONTROLLED MAT	3,317	6,000	8,000
	TRANSFER STATION CONSULTANT	5,785	6,000	6,000
	TRANSFER STATION SUPPLIES	1,294	6,800	1,800
37	TRANSFER STATION EXPENSE	147,025	184,145	180,462
38	WATER DEPT PURCH SERVICES	23,808	27,000	51,700
39	BARE HILL POND EXPENSE	27,493	28,000	28,000
40	CEMETERY EXPENSE	512	2,500	2,500
41	COMMON & FIELD MAINTENANCE	-	-	43,000
	<b>TOTAL PHYSICAL ENVIRONMENT</b>	<b>1,508,348</b>	<b>1,591,973</b>	<b>1,797,987</b>
42	BOH - PERSONNEL WAGES	19,424	20,321	22,872
	NASHOBA HEALTH DISTRICT	26,928	28,276	27,669
	MINUTEMAN HOME CARE SERV.	-	1,146	1,533
	BOH - OFFICE SUPPLIES	329	728	746
	BOH - PURCHASED SERVICES	1,541	4,381	5,343
	BOH - MEETINGS/CONF/MILEAGE REIMB	160	238	325
	BOH - WATER QUALITY MONITORING	-	-	4,072
43	BOARD OF HEALTH EXPENSE	28,958	34,769	39,688
44	COA WAGES	141,819	165,030	191,534
45	COA EXPENSE	7,209	10,547	10,547
46	MART WAGES	25,356	35,793	20,402
47	MART EXPENSE	666	1,000	1,000
	VETERANS AGENT SALARY	5,200	5,980	5,980
	VETERANS EXPENSE	380	1,500	1,000
	VETERANS' BENEFITS	17,831	25,000	25,000
48	VETERANS SERVICES	23,411	32,480	31,980
	<b>TOTAL HUMAN SERVICES</b>	<b>246,842</b>	<b>299,939</b>	<b>318,023</b>
49	LIBRARY PERSONNEL	457,257	489,926	520,728
	LIBRARY PURCHASED SERVICES	52,046	59,636	61,530
	LIBRARY MATERIALS	88,803	103,390	109,266
50	LIBRARY EXPENSE	140,849	163,026	170,796
51	HCTV PERSONNEL WAGES	51,399	64,161	69,648
	HCTV EXPENSES	53,347	52,239	54,052
52	CABLE ACCESS EXPENSE	53,347	52,239	54,052
53	BEACH DIRECTOR WAGES	10,323	15,950	17,066
54	BEACH EXPENSES	17,200	21,297	21,297
55	P&R MISCELLANEOUS EXP	30,382	25,650	5,650
56	HIST COMM - EXPENSES	228	250	250
57	AGRICULTURAL COMMISSION EXP	955	1,981	1,245
	<b>TOTAL CULTURE &amp; RECREATION</b>	<b>761,939</b>	<b>834,480</b>	<b>860,732</b>
58	ISSUANCE COSTS	5,157	10,000	15,000
59	LONG TERM DEBT - PRINCIPAL	2,380,898	2,243,493	2,576,142
60	LONG TERM DEBT - INTEREST	1,427,430	1,339,762	1,413,740
61	SHORT TERM INTEREST	6,633	19,500	12,000
	<b>TOTAL DEBT SERVICE</b>	<b>3,820,118</b>	<b>3,612,755</b>	<b>4,016,882</b>

		FY21	FY22	FY23
LINE #	ACCOUNT DESCRIPTION	EXPENDED	BUDGET	REQUEST
	DEFERRED COMP BENEFITS	13,708	13,000	18,500
	WORKERS COMP INSURANCE	128,324	140,635	164,684
	UNEMPLOYMENT INSURANCE	7,096	25,000	20,000
	LIFE INSURANCE	12,402	12,960	12,960
	HEALTH INSURANCE TOWN SHARE	3,016,353	3,467,392	3,102,831
	MEDICARE TOWN SHARE	236,514	235,000	241,000
	DISABILITY INS TOWN SHARE	32,436	30,000	30,900
	WORC COUNTY RETIREMENT	1,001,439	1,128,862	1,241,423
	BENEFITS ADMINISTRATION	-	2,000	2,000
	OPEB TRUST FUNDING	500,000	500,000	525,000
62	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>4,948,271</b>	<b>5,554,849</b>	<b>5,359,298</b>
63	<b>BLDG AND LIAB INSURANCE</b>	<b>166,080</b>	<b>315,101</b>	<b>230,726</b>
	<b>TOTAL INSURANCE &amp; FRINGE BENEFITS</b>	<b>5,114,351</b>	<b>5,869,950</b>	<b>5,590,024</b>
64	<b>RESERVE FUND</b>	<b>-</b>	<b>350,000</b>	<b>350,000</b>
	<b>GRAND TOTAL OMNIBUS BUDGET</b>	<b>28,285,284</b>	<b>30,323,663</b>	<b>31,586,509</b>
	<b>AMBULANCE ENTERPRISE FUND</b>			
	PERSONNEL	-	31,500	70,000
	STIPENDS	40,055	55,000	57,000
	PURCHASED SERVICES - ALS FEES	42,120	48,000	48,000
	FACILITY SUPPLIES & EXPENSE	13,334	6,000	15,000
	UNIFORM EXPENSE	2,685	3,500	1,875
	MISC FEES FOR SERVICE	4,141	6,000	5,000
	MED EQUIP REPAIR & MAINT	-	5,000	2,000
	LICENSING EXPENSE - EMT	-	3,000	1,800
	TRAINING - NEW EMT CLASSES	-	10,000	12,000
	CONTINUING EDUCATION - EMT	6,992	10,000	8,000
	COMPUTERS & SOFTWARE	2,224	4,000	3,000
	MEDICAL SUPPLIES	16,735	25,000	20,000
	OFFICE SUPPLIES	1,216	2,000	2,000
	RADIO COMMUNICATIONS	242	-	2,000
	VEHICLE MAINTENANCE	2,359	4,000	7,500
	TRANSFER TO GEN FUND - IDC	32,000	32,000	-
	<b>TOTAL AMBULANCE ENTERPRISE FUND</b>	<b>164,103</b>	<b>245,000</b>	<b>255,175</b>
	<b>SEWER ENTERPRISE FUND</b>			
	PURCHASED SERVICES	79,509	125,000	80,000
	IDC - TRF TO GEN FUND (FOR DEBT PMT)	91,947	92,070	92,195
	<b>TOTAL SEWER ENTERPRISE FUND</b>	<b>171,456</b>	<b>217,070</b>	<b>172,195</b>

***FINANCE COMMITTEE RECOMMENDS – the sum of \$39,807. be raised and appropriated to create the new Administrative Assistant position for the Land Use Boards.***

#### **ARTICLE 10: ASSISTANT ACCOUNTANT**

To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, a sum of money, to be added to funds already appropriated in Article 6, line #5 of this Warrant to create the new position of Assistant Accountant for the Finance Department, with said funds to be expended by the Finance Director, and that this position be included in future budgets if so approved, or pass any vote or votes in relation thereto.  
(Inserted by Select Board)

***FINANCE COMMITTEE RECOMMENDS – the sum of \$43,390. be raised and appropriated to create the new position of Assistant Accountant for the Finance Department.***

#### **ARTICLE 11: 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, 2023 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.***

#### **ARTICLE 12: DPW – STREET SIGNS**

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, to purchase and install new traffic regulation signs, with unexpended funds as of June 30, 2023 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 \$15,000. be raised and appropriated to purchase and install new traffic regulation signs.***

#### **ARTICLE 13: DPW – SECURITY CAMERA SYSTEM**

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, to purchase and install a new security camera system, with unexpended funds as of June 30, 2023 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 \$14,700. be raised and appropriated to purchase and install a new security camera system for the Department of Public Works.***

#### **ARTICLE 14: POLICE/HARVARD AMBULANCE SERVICE –TRAINING ROOM FLOOR**

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 Facilities Manager in conjunction with the Police Chief and Harvard Ambulance Service, to purchase and install a new floor in the training room of the Police/Ambulance Building, which will replace the current twenty-year-old floor, with unexpended funds as of June 30, 2023 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 \$13,000. be raised and appropriated to purchase and install a new floor in the training room of the Police/Ambulance Building.***

#### **ARTICLE 15: BEACH HOUSE COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT**

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 Facilities Manager in conjunction with the Commission on Disabilities, to renovate the Beach House and bring it into compliance with the American with Disabilities Act, or pass any vote or votes in relation thereto.  
(Inserted by Select Board)

***FINANCE COMMITTEE RECOMMENDS – the sum of \$29,800. be raised and appropriated to renovate the Beach House and bring it into compliance with the American with Disabilities Act.***

#### **ARTICLE 16: FINANCE DEPARTMENT – DISPOSITION OF ABANDONED FUNDS**

To see if the Town will vote to accept the provisions of Massachusetts General Laws (MGL) Chapter 200A, Section 9A, an act relative to the disposition of abandoned funds by the Town, or pass any vote or votes in relation thereto.  
(Inserted by Select Board)

***FINANCE COMMITTEE RECOMMENDS – the passage of this article.***

#### **ARTICLE 17: RE-AUTHORIZATION - MEANS TESTED SENIOR CITIZENS PROPERTY TAX EXEMPTION**

To see if the Town will vote to re-authorize the Means Tested Senior Citizens Property Tax Exemption special legislation previously authorized under Article 39 of the Warrant for the May 5, 2018 Annual Town Meeting by authorizing the Select Board to petition the General Court to adopt a Home Rule Petition Special Act substantially the same as Chapter 412 of the Acts of 2018 with the following revisions thereto, or pass any vote or votes in relation thereto.

[Key to revisions: underlining = additions; strikethrough = deletions.]

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

SECTION 1. With respect to each qualifying parcel of real property classified as class one, residential in the town of Harvard there shall be a cap on an exemption from the property tax equal to 10 percent of total annual household income, or such other percent of income as determined under section 3. The cap exemption shall be applied to the domicile of the taxpayer only. The cap exemption provided for in this section shall be in addition to any ~~other~~ exemptions allowed pursuant to the General Laws, provided that, in no event shall the property taxes be reduced by more than 50 percent by this cap exemption.

SECTION 2. The Elderly and Disabled Tax Committee in the town of Harvard may deny an application for exemption if it finds, after reviewing the applicant's statement of assets, that the applicant has excessive assets that place the applicant outside of the intended recipients of the senior exemption established by this act. Real property shall qualify for the exemption pursuant to section 1 if the following criteria are met:

- (i) the qualifying real property is owned and occupied by a person whose prior year's income would make the person eligible for the circuit breaker income tax credit pursuant to subsection (k) of section 6 of chapter 62 of the General Laws;
- (ii) the qualifying real property is owned by a single applicant who was age 65 or older at the close of the previous year or jointly by persons who are 60 years of age or older, provided that not less than 1 joint owner was age 65 or older at the close of the previous year;
- (iii) the qualifying real property is owned and occupied by the applicant or joint applicants as their domicile;
- (iv) the applicant or at least 1 of the joint applicants has resided in the town of Harvard for not less than 10 consecutive years before filing an application for the exemption;
- (v) the maximum assessed value of the domicile is not greater than the prior year's maximum assessed value for qualification for the circuit breaker income tax credit pursuant to subsection (k) of section 6 of chapter 62 of the General Laws, as adjusted annually by the department of revenue; and
- (vi) the Harvard Elderly and Disabled Tax Committee has approved the application for the exemption.

SECTION 3. The exemption provided for in this act shall be in addition to any other exemptions allowable under the General Laws; provided, however, that after the first year of enactment, there shall be a dollar cap on all the exemptions granted pursuant to this act set annually by the Select Board within the range of 0.5 percent and 1 percent of the previous fiscal year's total residential property tax levy for Harvard. In the event that benefits to applicants may be limited because the percentage established annually by the Select Board would otherwise be exceeded, the benefits shall be allocated by changing the income percentage as required in section 1 as necessary to not exceed the cap. In the event the cap exceeds the need for the exemption, the total cap on by this section shall be reduced to meet the need. Exemptions under this statute will be funded and dispersed through the assessors' overlay account in the same manner as exemptions granted for clauses Seventeenth and Forty-first of section 5 of chapter 59 of the General Laws.

SECTION 4. A person who seeks to qualify for the exemption pursuant to section 1 shall file with the Harvard Elderly and Disabled Tax Committee an application for abatement on a form to be adopted by the Committee, with the supporting documentation as described in said form. This form shall be made available in Town Hall. Except for the first year following the adoption, the application shall be filed by January 31 of each fiscal year commencing the following July 1, for which the applicant seeks the exemption. The Harvard Elderly and Disabled Tax Committee shall set the deadline in a manner that provides at least 60 days in which to apply for the fiscal year that begins following the act becoming effective.

SECTION 5. (a) For the purposes of this act, "parcel" shall be a dwelling unit as defined by the Harvard Board of Assessors in accordance with the deed for the property, including a condominium unit.

(b) For the purpose of this act, "income" shall mean a taxpayer's total income for the purposes of the circuit breaker income tax credit, as defined in paragraph (1) of subsection (k) of section 6 of chapter 62.

SECTION 6 7. No exemption shall be granted pursuant to this act until the commissioner of revenue certifies a residential tax rate for the applicable tax year where the total exemption amount is raised by a burden shift within the residential tax levy.

~~SECTION 8. Acceptance of this act by the town of Harvard shall be by an affirmative vote of the majority of the voters at any regular or special election at which the question of acceptance was placed on the ballot. This act shall become effective 30 days after the affirmative vote.~~

~~SECTION 7. Acceptance of this act by the town of Harvard shall automatically expire after 3 years unless reaffirmed by the affirmative vote of a majority of the voters at a town election. Once reaffirmed, it shall take an affirmed vote by two-thirds of the voters at a regular or special election at which the question of revocation has been placed on the ballot by a majority vote of then sitting members of the board of selectmen for this act to be revoked. After this act becomes effective, it may be rescinded by a special act which is authorized a majority vote of town meeting and approved by a two-thirds vote of the voters at a regular or special election of the town of Harvard pursuant to a question placed on the ballot for such election by a majority vote of the then sitting members of the select board.~~

~~SECTION 10. The Harvard Elderly and Disabled Tax Committee, with approval by the board of selectmen, may make technical and procedural changes, if it decides such changes will: (1) make the administration of the act more efficient, or (2) make it easier to comply with state regulations. Such changes shall not require further approval by the Legislature.~~

SECTION 8 44. This act shall take effect upon its passage.

(Inserted by Select Board)

***FINANCE COMMITTEE RECOMMENDS – the passage of this article.***

## **ARTICLE 18: 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, 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 Bromfield HVAC	Superintendent of Schools with School Committee approval	\$150,000	Capital Stabilization Fund
2 DPW Road Repairs	DPW Director with the approval of Select Board	\$100,000	Capital Stabilization Fund
3 Restoration of Fire Ponds	Fire Chief with the approval of the Select Board	\$62,000	Capital Stabilization Fund
4 Self-Contained Breathing Apparatus	Fire Chief with the approval of the Select Board	\$370,534	Capital Stabilization Fund

5	Bromfield School Card Access	Superintendent of Schools with School Committee approval	\$100,000	Capital Stabilization Fund
6	Bromfield School Flooring	Superintendent of Schools with School Committee approval	\$100,000	Capital Stabilization Fund
7	School Department Network Upgrade	Superintendent of Schools with School Committee approval	\$150,000	Capital Stabilization Fund
8	Public Works Bucket Loader	DPW Director with the approval of Select Board	\$226,000	Capital Stabilization Fund
9	Bromfield School Gym Locker Rooms	Superintendent of Schools with School Committee approval	\$150,000	Capital Stabilization Fund
10	DPW Field Mower	DPW Director with the approval of Select Board	\$26,000	Capital Stabilization Fund
11	Disabilities Commission Self Evaluation Plan	Disabilities Commission with the approval of the Select Board	\$32,800	Capital Stabilization Fund
12	Bromfield School Building Study	Superintendent of Schools with School Committee approval	\$100,000	Capital Stabilization Fund
13	Athletic Fields Study and Design	Parks and Recreation Committee	\$50,000	Capital Stabilization Fund
14	Portable Speed Limit Signs	Police Chief with approval of Select Board	\$30,000	Capital Stabilization 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 14 totaling \$1,647,334., and that all of them be funded from the Capital Stabilization and Investment Fund.***

#### **ARTICLE 19: 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 Select Board, to fund the Capital Planning and Investment Committee's debt service for Fiscal Year 2023, 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, and the sum of \$269,388 be funded from the Capital Stabilization and Investment Fund.***

#### **ARTICLE 20: 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 2023 Community Preservation Budget as printed in the 2022 Finance Committee Report, or pass any vote or votes in relation thereto.

(Inserted by the Community Preservation Committee)

## ARTICLE 21: COMMUNITY PRESERVATION COMMITTEE

To see if the Town will vote to appropriate and 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 with expenditures to begin in Fiscal Year 2023, or pass any vote or votes in relation thereto:

(Inserted by the Community Preservation Committee)

	<i>Description of Acquisition or Project</i>	<i>Board or Official Authorized to Expend Funds</i>	<i>Amount</i>	<i>Funding Sources and Expiration Date</i>
1	Completion of Town Docks	Parks & Recreation Commission	\$25,000	Fiscal 2023 Community Preservation Fund Unspecified Reserves
2	Mooring/Raft Anchoring System	Parks & Recreation Commission	\$30,000	Fiscal 2023 Community Preservation Fund Unspecified Reserves
3	Capital Improvements to Harvard Park and Playground	Parks & Recreation Commission	\$10,352	Fiscal 2023 Community Preservation Fund Unspecified Reserves
4	Community Harvest Project Agricultural Preservation Restriction	Harvard Open Space Committee	\$100,000	Fiscal 2023 Community Preservation Fund Unspecified Reserves
5	Still River Woods	Harvard Open Space Committee	\$50,000	Fiscal 2023 Community Preservation Fund Unspecified Reserves
6	Fire Reports Preservation	Harvard Fire Department	\$11,495	Fiscal 2023 Community Preservation Fund Unspecified Reserves
7	Shaker Herb House Preservation	Harvard Historical Commission	\$58,500	Fiscal 2023 Community Preservation Fund Unspecified Reserves
8	Civil War Tablet Restoration	Select Board	\$11,775	Fiscal 2023 Community Preservation Fund Unspecified Reserves
9	Preservation of Historic Town Documents	Town Clerk	\$21,480	Fiscal 2023 Community Preservation Fund Unspecified Reserves



10	Affordable Housing Reserves	Municipal Affordable Housing Trust	\$38,879	Fiscal 2023 Community Preservation Fund Unspecified Reserves
11	Debt Payment on Town Hall	Finance Director	\$46,988	Fiscal 2023 Community Preservation Fund Unspecified Reserves
12	Community Preservation Committee Administrative Expenses	Community Preservation Committee	\$2,500	Fiscal 2023 Community Preservation Fund Unspecified Reserves

## **ARTICLE 22: LEASE OF LAND FOR INSTALLATION OF CELL TOWER TO IMPROVE PUBLIC SAFETY**

To see if the Town will vote to authorize the Select Board lease a portion of the Hildreth Property, off of Ayer Road, for the purpose of installing a wireless communications tower to improve Town public safety and mobile phone reception in the Town of Harvard for a term to be specified in a lease agreement between the Town and the company chosen to install the tower and lease said land, or pass any vote or votes in relation thereto.  
(Inserted by Select Board)

***FINANCE COMMITTEE RECOMMENDS – the passage of this article.***

## **ARTICLE 23: LEASING OF HARVARD COUNCIL ON AGING ROOF FOR SOLAR POWER**

To see if the Town will vote to authorize the Select Board to lease the roof of the Harvard Council on Aging Building, on Lancaster County Road, for the purpose of installing a solar photovoltaic system for a term to be specified in a Power Purchase Agreement and lease agreement between the Town and the company chosen to install the photovoltaic system, or pass any vote or votes in relation thereto.  
(Inserted by Select Board)

***FINANCE COMMITTEE RECOMMENDS – the passage of this article.***

## **ARTICLE 24: FY2023 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 2023, or pass any vote or votes in relation thereto.  
(Inserted by Finance Director)

***FINANCE COMMITTEE RECOMMENDS – the passage of this article.***

## **ARTICLE 25: HILDRETH ELEMENTARY SCHOOL (HES) ELECTRIC VEHICLE CHARGING STATION REVOLVING FUND**

To see if the Town will vote to amend Chapter 21 of the Town Code, Departmental Revolving Funds, by adding thereto the following new section to authorize the establishment of a revolving fund, pursuant to the provisions of Massachusetts General Laws Chapter 44, Section 53E1/2, for the Hildreth Elementary School Electric Vehicle Charging Station: or pass any vote or votes in relation thereto.

### **§21-5.9 Harvard Elementary School Electric Vehicle Charging Station Revolving Fund.**

**A.** Fund name. There shall be a separate fund called the Harvard Elementary School Electric Vehicle Charging Station Revolving Fund authorized for use by the Harvard School Committee.

**B.** Revenues. The Town Accountant shall establish the Harvard Elementary School Electric Vehicle Charging Station Revolving Fund as a separate account and credit to the Fund all of the fees charged and received by the Harvard School Committee in connection with the use of the charging station.

**C.** Purposes and expenditures. During each fiscal year, the Harvard School Committee may incur liabilities against and spend monies from the Harvard Elementary School Electric Vehicle Charging Station Revolving Fund for the expenses of the charging station.

**D.** Fiscal years. The Harvard Elementary School Electric Vehicle Charging Station Revolving Fund shall operate for fiscal years that begin on or after July 1, 2022.  
(Submitted by School Committee)

***FINANCE COMMITTEE RECOMMENDS – the passage of this article.***

### **ARTICLE 26: 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 2023:

<b>Revolving Fund</b>	<b>Expenditure Limit</b>
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	120,000.
Parks and Recreation Field Maintenance	65,000.
HES EVCS Revolving Fund	20,000.

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

***FINANCE COMMITTEE RECOMMENDS – the passage of this article.***

### **ARTICLE 27: AMEND CHARTER – MODERATOR TERM**

To see if the Town will vote to propose the following amendment to Article 3, Elected and Appointed Town Agencies, Section 3-4, Town Moderator of the Town Charter as follows:

[proposed deleted text is ~~strike through~~ added text is underlined]

“Section 3-4 **Town Moderator.**

(a)

Term of Office. There shall be a Town Moderator elected for a term of ~~one year~~ three years.

(b)

Powers and Duties. The Town Moderator shall be the presiding officer of the Town Meeting and shall regulate its proceedings and perform other duties as may be provided by law, this Charter, bylaw, or other Town Meeting vote.

(c)

Appointment of the Finance Committee. The Town Moderator shall appoint a Finance Committee that shall consist of seven residents, none of whom shall be a Town officer elected by ballot or an appointed officer or employee receiving a salary, who shall perform their duties without salary or compensation. The terms shall be for a period of three years and shall be arranged in order that the terms of as nearly an equal number of members as possible shall expire each year. The Moderator shall exercise due care in the process of selecting members to ensure that the committee represents a cross section of the Town as a whole.

(d)

Appointment of the Capital Planning and Investment Committee. The Town Moderator shall appoint two members of a Capital Planning and Investment Committee.

(e)

Other Appointments. The Town Moderator shall make other appointments provided for by law, this Charter, or bylaw.”,

or pass any vote or votes in relation thereto.

(Inserted by Select Board).

## **ARTICLE 28: HISTORICAL COMMISSION – HARVARD SHAKER HERB HOUSE HISTORIC PRESERVATION RESTRICTION**

To see if the Town will vote, to authorize the Select Board to grant to the Commonwealth of Massachusetts, acting by and through the Massachusetts Historical Commission a perpetual historic preservation on the building known as the Harvard Shaker Herb House located at 81 Shaker Road, Harvard, Massachusetts, on such terms and conditions, and for such consideration, as the Select Board deems appropriate, contingent upon receipt of a matching state grant, or pass any vote or votes in relation thereto.

(Submitted by Historical Commission)

## **ARTICLE 29: CONSERVATION COMMISSION – EXTENSION OF INVASIVE PLANT MANAGEMENT ARTICLE**

To see if the Town will vote to extend the expenditure authorization expiration date for the expenditures authorized under Article 28 (Conservation Commission Invasive Plant Management), of the Warrant for the 2018 Annual Town Meeting, which was previously extended by Article 2 (Extend sunset dates) of the Warrant for the 2020 Annual Town Meeting, from June 30, 2022 to June 30, 2025.

(Inserted by Conservation Commission and Community Preservation Committee)

***FINANCE COMMITTEE RECOMMENDS – the passage of this article.***

## **ARTICLE 30: CITIZEN PETITION**

To see if the Town will vote to change “Columbus Day” to “Indigenous Peoples’ Day” throughout all documents currently in use by the Town, including, but not limited to Holiday Schedules for personnel use. Fourteen states and the District of Columbia currently recognize Indigenous Peoples’ Day celebrated on the second Monday in October. A bill is pending in the Massachusetts State Legislature. The School Committee made this change in 2018.

(Inserted by Citizen Petition)

## ARTICLE 31: 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 32: 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 RECOMMENDS – the passage of this article.***

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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 17th day of May, 2022, from 12 p.m. to 8 p.m., to cast their ballots for the following officers and questions:

Moderator, 1 position for 1 year, Select Board, 2 positions for 3 years, Library Trustees, 2 positions for three years, School Committee, 1 position for 3 years, Warner Free Lecture, 2 positions for 3 years.

Question 1:

Shall this town approve the charter amendment proposed by the Second Session of the 2021 Annual Town Meeting on October 16, 2021 as summarized below?

YES.

NO.

Summary of proposed charter amendment: The charter amendment proposed at the Second Session of the 2021 Annual Town meeting establishes a beginning date for the terms of office of the elected members of the Harvard School Committee as of the first day of July following their election. The proposed charter amendment has been approved by the Attorney General of the Commonwealth. If approved at this election, it will take effect immediately.

(The polls will be open from 12:00 p.m. to 8:00 p.m.) And you are directed to serve this Warrant by posting three attested copies thereof, one at the Town Hall, one at the Post Office in Harvard, and one on the Town website, as directed by vote of the Town, 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 5th day of April, Two Thousand and Twenty-Two.

### Harvard Select Board:

Stu Sklar, Chair

Richard Maiore

Erin McBee

Kara McGuire Minar

Alice von Loesecke

## Glossary

This Glossary of Terms is provided by the 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](http://www.mass.gov/DLS)

**Bond Anticipation Note (BAN)** – Short-term debt instrument used to generate cash for initial project costs with the expectation that 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 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 are 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. 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 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 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 a 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 of up to 3 percent on real property tax bills and matching dollars from the state generated from the 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 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 petitioning 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. It 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 on 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 regular 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 re-established 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 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 reimbursement category.

**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 regular 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, other post-employment benefits generally include combinations of health, dental, vision, and life insurance. 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. It 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. The finance committee can authorize transfers from this fund for "extraordinary or unforeseen" expenditures in a town. 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 a town meeting or city council is required to establish, amend the purpose of, or appropriate money from a stabilization fund. A majority vote of the 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 names.*

# TOWN OF HARVARD

## VOLUNTEER APPLICATION

(12/02/2008)



Thank you for your interest in serving the town of Harvard. Please complete this application to be kept informed of volunteer opportunities and/or to apply for a specific position or fill a vacancy when one occurs. You may be also be contacted based on your stated areas of interest for other opportunities to volunteer. Your application will be kept on file for 3 years.

**Date of Application:**

**Applicant Information:**

**Name:** \_\_\_\_\_

**Address:** \_\_\_\_\_

**Home/Work Phone #** \_\_\_\_\_ **Mobile Phone#** \_\_\_\_\_

**Email Address:** \_\_\_\_\_

**Indicate below which Board(s) or Committee(s) are of interest to you:**

\_\_\_\_\_  
**Have you previously been a member of a Board, Committee or Commission** (either in Harvard or elsewhere)? If so, please list the Board name and your approximate dates of service:

\_\_\_\_\_  

<b>Do you have any time restrictions?</b>	<b>YES</b>	<b>NO</b>
<b>Are you a registered voter?</b>	<b>YES</b>	<b>NO</b>

**Please list your present occupation and employer** (you may also attach your résumé or CV)

\_\_\_\_\_  
**Do you, your spouse, or your employer have any current or potential business relationship with the Town of Harvard that could create a conflict of interest?** (If YES, please describe the possible conflict)

\_\_\_\_\_  
**Please outline any education, special training or other areas of interest you have that may be relevant to the appointment sought.**

Received by Town of Harvard  
Return to: Town Of Harvard, 13 Ayer Road, Harvard MA 01451 or email [jdoucet@harvard-ma.gov](mailto:jdoucet@harvard-ma.gov)

Processed by \_\_\_\_\_ on \_\_\_\_\_