



## 2020 TOWN MEETING HANDBOOK

Finance Committee Report

and

Recommendations Concerning FY 2021 Budget

# 2020 TOWN MEETING HANDBOOK AND FINANCE COMMITTEE REPORT

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## 2020 TOWN MEETING WARRANT (ARTICLES 1 – 3)

ARTICLE 1. To choose a Moderator for said Meeting.

ARTICLE 2. To hear a report of the results of the Town Election held on June 22, 2020.

ARTICLE 3. To hear the report of the Town Officers and any outstanding committees and act thereon.

## 2020 TOWN MEETING HANDBOOK AND FINANCE COMMITTEE REPORT

FINANCE COMMITTEE:

Paul L. Challenger, Chairman  
Christopher Lucchesi, Vice Chairman  
Marilynn L. Foley, Clerk  
Stephanie Adams  
Joseph Dolak  
Donald Graves  
John R. Lambert  
Jane Titcomb  
David White, Sr.

### INTRODUCTION

Thank you for attending the Annual Town Meeting. Each year, starting in November, the Town Manager, in consultation with his department heads, prepares a budget for the following fiscal year. In February, the Town Manager's budget, including revenue estimates, is presented to the Finance Committee. The Finance Committee reviews the budget line by line over the next two months and presents their recommendations to Town Meeting tonight. This year's timeline was a little different due to the Covid-19 Pandemic. The Finance Committee meetings were temporarily paused in March and then eventually resumed via teleconference meetings at the end of April.

In preparing this budget, both the Town Manager and the Finance Committee took into consideration a wide range of factors including the impact to the tax rate, maintenance of core services, and so-called "quality of life" issues for all of Holden's residents. In summary, this year's proposed municipal budget meets most of the requests of our professional staff contained in the Town Manager's budget. The Finance Committee and the Town Manager expressed uncertainty as to the final budget due to potential cuts in state aid that will remain unknown until several months from now. These cuts in state aid will be the result of significant projected decreases in state revenue that are the result of a damaged economy due to the Covid-19 shutdown of non-essential businesses. The exact amount is impossible to predict but the budget as it is presented this evening allows the town to function while also giving the Town Manager the ability to implement varying levels of budget reductions should the need arise.

This budget allows our programs and departments, including education, to continue their operation as we turn the page on a new fiscal year beginning July 1. In spite of fiscal uncertainties yet to come, this budget stays true to Holden's past strategy of keeping spending below the allowed tax increase under Proposition 2 ½ and strategically making use of a certain amount of the Town's Free Cash in order to build funds such as General Stabilization, OPEB, and other stabilization accounts. These types of savings accounts help with the Town's bond rating and will provide lower borrowing costs for the Town, which saves the taxpayers money over time.

For each of the budget-related Articles (Articles 4 – 25) on the Warrant tonight, the Finance Committee has provided a paragraph below which describes the article, what the money will be used for, how it is or isn't different from last year's budget, and how the Finance Committee recommends you vote on that particular Article.

## 2020 TOWN MEETING HANDBOOK AND FINANCE COMMITTEE REPORT

### FINANCE COMMITTEE REPORT AND RECOMMENDATIONS (ARTICLES 4 – 18)

ARTICLE 4. To see if the Town will vote to fix the salary and compensation of all elective officers of the Town as provided by Section 108 of Chapter 41 of the General Laws as amended, and appropriate a sum of money therefor, and authorize the payment of a salary of the Finance Committee chairman if the chairman also serves as clerk of the committee, or act or do anything relative thereto.

ARTICLE 4		
FY 20		FY 21
N/A	FIX COMPENSATION	N/A

Article 4 sets the compensation rate for the annual services of the Town Moderator and the members of the Select Board. The compensation rates have not changed for many years and are minimal considering the amount of hours and effort expended by these individuals every year. The actual appropriations for these payments are included in Article 6-1, General Government.

The Finance Committee recommends approval of Article 4.

ARTICLE 5. To say what sums the Town will raise by tax or otherwise to pay Town debts and charges for the past years and appropriate same, or act or do anything relative thereto.

ARTICLE 5		
FY 20		FY 21
N/A	PAST TOWN DEBTS AND CHARGES	\$6,888.51

Article 5 is a legal formality. It allows the Town Manager to pay bills that come in after the normal close of a budget year. The bills are typically small and the money for payments comes from free cash as the budgets that would have been used in those prior year(s) were closed to free cash. There are ten (10) bills/items to consider this year. Bills were for goods/services received in prior fiscal year(s) but invoices for payment were not submitted for processing before the close of the applicable fiscal year.

Finance Committee recommends approval of Article 5.

ARTICLE 6. To say what sums the Town will vote to raise and appropriate or transfer from available funds in the hands of the Treasurer, the Overlay Reserve Fund, the Water/Sewer Enterprise Fund, the Solid Waste Enterprise Fund, or from any other available funds, to pay Town debts and charges, other than those relating to the Wachusett Regional School District, for the ensuing year, or act or do anything relative thereto.

#### ARTICLE 6-1 GENERAL GOVERNMENT

ARTICLE 6-1		
FY 20		FY 21
\$6,314,976	GENERAL GOVERNMENT	\$6,789,732

General Government is a common category for many required Town functions including Town Accountant, Treasurer/Collector, Assessor, Town Clerk, Planning and Development, Town Manager, Information

## 2020 TOWN MEETING HANDBOOK AND FINANCE COMMITTEE REPORT

Technology, and Personnel. It includes contracted legal services, insurance (health and liability) for all Town departments, state-mandated retirement fund assessments, and the Finance Committee's Reserve Fund. It also funds local government functions including the Board of Selectmen, Town Moderator, and Finance Committee. Overall, the FY21 budget for General Government has increased \$474,756 (7.5%) over FY20. This increase is primarily due to increases in the assessment for the town's retirement plan, insurance premium increases and studies to be prepared for town playing fields, the town hall and Starbard building, and the Adams Road re-use analysis.

The Finance Committee recommends approval of Article 6-1

### ARTICLE 6-2 DEBT

ARTICLE 6-2		
FY 20		FY 21
\$5,405,893	DEBT	\$3,010,877

The Debt Service budget covers the principal and interest payments due during FY21. As of June 30, 2019, the total long-term debt outstanding for the Town of Holden was \$38,606,452 of which \$11,049,636 is considered to be inside the debt limit, and \$27,556,816 to be outside the debt limit.

The Debt Service budget includes exempt debt which is excluded from the limits of Prop 2-1/2. The total has decreased significantly due to the retirement of the debt associated with the three elementary school projects.

The Finance Committee recommends approval of Article 6-2.

### ARTICLE 6-3 PUBLIC SAFETY

ARTICLE 6-3		
FY 20		FY 21
\$5,803,958	PUBLIC SAFETY	\$5,871,773

The Public Safety budget funds the activities of the Police and Fire Departments, Emergency Medical Services, Emergency Management, the Animal Control Officer, and the Wachusett Regional Emergency Communications Center.

The Police Department budget increased by \$26,516 from last year. This increase is attributable to the costs associated with the addition of four new police officers in FY21 as well as contractual increases in salaries and wages.

The Dispatch budget increased by \$15,508 from last year, due primarily to contractual increases in salaries and wages and internal promotions.

The Animal Control budget increased by \$18,390 from last year, due primarily to transitioning the Animal Control Officer from a split positions between police and animal control to a full-time animal control position.

The Fire Department and Emergency Medical Service Department (Ambulance) budget increased by \$8,006 in FY 2021, due primarily to contractual increases in salaries and wages. It is expected that this budget will be offset by revenue of \$852,000 in EMS receipts.

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The Fire Department's Emergency Management Office funds and equips the Community Emergency Response Team (CERT) which is the group of volunteers who staffed the Senior Center shelter site during the 2008 Ice Storm and its aftermath. The budget for this Office has increased \$4,395 for FY 2021, reflecting wage increases as a result of the Emergency Management Coordinator role being elevated to a Lieutenant position.

The Public Safety building has its own budget, so that the costs associated with this facility may be monitored closely. This budget decreased by \$5,000 in FY 2021 due primarily to anticipated decreased costs related to maintenance and maintenance contracts.

The Finance Committee recommends approval of Article 6-3.

### ARTICLE 6-4 PUBLIC WORKS

ARTICLE 6-4		
FY 20		FY 21
\$3,018,697	PUBLIC WORKS	\$3,210,404

The Department of Public Works budget includes the:

Administration Division (DPW Director and Staff)

Engineering Division (Project Planning & Supervision)

Highway Division (Road Repair, Maintenance and Snow Removal)

Building and Grounds Division (Maintenance of Buildings, Fields, and Cemeteries)

Mechanics Division (Repair/Maintenance of Vehicles, and Equipment)

Garage Division (DPW Garage Facility)

The Public Works budget increased \$191,707 (6.4%) from FY20. The increase is due primarily to contractual increases in salaries and wages, contractual increases in building cleaning and maintenance contracts, increase in park/field maintenance, increased anticipated costs for snow removal and increased costs associated with landfill post closure monitoring

The Finance Committee recommends approval of Article 6-4.

### ARTICLE 6-5 WATER-SEWER ENTERPRISE FUND

ARTICLE 6-5		
FY 20		FY 21
\$8,185,983	WATER/SEWER ENTERPRISE FUND	\$8,153,419

Water and sewer services are budgeted within the Water/Sewer Enterprise Fund. The income from water and sewer bills goes into the Fund and all expenses, such as water purchased from Worcester and sewage transport and processing charges, are paid from this fund. No tax monies are part of this fund. This budget has remained essentially flat, decreasing by \$32,564 (-0.3%) over FY20, reflecting increases in disposal fees, assessments and maintenance costs, offset by decreases in legal costs.

The Finance Committee recommends approval of Article 6-5.

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### ARTICLE 6-6 HUMAN SERVICES

ARTICLE 6-6		
FY 20		FY 21
\$369,104	HUMAN SERVICES	\$386,262

The Human Services Budget funds the operation of the Senior Center and the Veterans Assistance Office. The Veterans Assistance Office is a state and federally mandated function that is 75% reimbursed by the State of Massachusetts (MGL, Chapter 115) for all direct assistance provided to veterans. The Veterans Budget has increased slightly in FY21 due to primarily to anticipated aid to veterans. The Veterans component of the Human Services Budget is \$90,961.

The Senior Services Budget addresses the needs of our Senior Citizens, providing outreach programs for the homebound, nutrition, information, programs at the Senior Center and transportation. The Senior Services Budget increased slightly due to increased salary and wages and in the department. The Senior Services component of the Human Services Budget is \$295,301.

The Finance Committee recommends approval of Article 6-6.

### ARTICLE 6-7 VOCATIONAL EDUCATION

ARTICLE 6-7		
FY 20		FY 21
\$901,029	VOCATIONAL EDUCATION	\$984,226

This budget is primarily the assessment from the Montachusett Regional Vocational School District to the Town (\$930,226). This number is derived from the number of Holden students attending the school. Another factor include in the budget is \$54,000 for tuition and transportation for a student to attend and out of district vocational high school.

The Finance Committee recommends approval of Article 6-7.

### ARTICLE 6-8 CULTURE

ARTICLE 6-8		
FY 20		FY 21
\$915,570	CULTURE	\$931,770

The Culture Budget funds the operation of the Gale Free Library and the Historical Commission. The Gale Free Library Budget for FY 21 exceeds the state minimum appropriation requirement for public libraries. Meeting the requirement allows Holden residents to borrow materials from any certified library in the Commonwealth and it makes the library eligible for state aid. Since the Massachusetts State Aid to Public Libraries was established in 1987, Holden has always met the Minimum Appropriation Requirement. The Gale Free Library Budget for FY 2021 is \$928,270, representing an increase of \$16,200, or 1.8% from FY 2020.

The Historic District Commission Budget funds the care and maintenance of the Hendricks House as a museum and local historical education center. The Historical Commission Budget for FY 2021, which remains unchanged from FY 2020, is \$3,500.

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The Finance Committee recommends approval of Article 6-8.

### ARTICLE 6-9 SOLID WASTE ENTERPRISE FUND

ARTICLE 6-9		
FY 20		FY 21
\$1,331,676	SOLID WASTE ENTERPRISE FUND	\$1,363,154

Trash collection and recycling services are budgeted in the Solid Waste Enterprise Fund. The income from trash bills funds the account and all trash expenses are paid from this account. No tax monies are part of this fund. The budget is up \$31,478, or about 2.4%, due primarily to an increase in recycling collection costs, increased disposal fees and toter purchases.

The Finance Committee recommends approval of Article 6-9.

ARTICLE 7. To see if the Town will vote to raise and appropriate a sum of money not to exceed \$23,503,348 for the Town's share of the costs and expenses of the Wachusett Regional School District for the ensuing fiscal year, such sum to include the Town's so-called required Local Minimum Contribution, debt service and transportation.

ARTICLE 7		
FY 20		FY 21
\$22,519,746	EDUCATION REQUIRED	\$23,503,348

This article funds Holden's state-mandated payment (Minimum Local Contribution) for education expenses of the Wachusett Regional School District, plus Holden's share of the District's transportation and debt costs. Overall this item is up \$983,602 (4.4%) versus the FY20 voted budget.

The Finance Committee recommends approval of Article 7.

ARTICLE 8. To see if the Town will vote to raise and appropriate such additional sums of money not to exceed \$8,142,799 for the Town's share of the costs and expenses of the Wachusett Regional School District for the ensuing fiscal year to supplement the appropriation made under Article 7 of the warrant for this town meeting.

ARTICLE 8		
FY 20		FY 21
\$7,306,064	EDUCATION VOLUNTARY	\$8,142,799

This item, assessed by the Wachusett Regional School District, is Holden's share of the additional money that the School Committee and District Administration feel is required to supplement the amount in Article 7 to provide a quality education for the students of the District. This is an increase of \$836,735 (11.5%) from FY 2020. This article also approves the WRSD budget recommended by the School Committee. Overall, our assessment from Wachusett in Articles 7 and 8 increased \$1,802,337 (6.1%) from last year.

The Finance Committee recommends approval of Article 8.



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ARTICLE 9. To see if the Town will vote to raise and appropriate, or transfer from available funds, a sum of money to be added to the Public Works Depreciation Fund, created by Chapter 328 of the Acts of 2000, and to transfer from the Public Works Depreciation Fund a sum of money to fund various public works projects and purchase public works vehicles and equipment, or act or do anything relative thereto.

ARTICLE 9		
FY 20		FY 21
\$100,000	TRANSFER INTO DPW DEPRECIATION FUND	\$100,000
\$0	TRANSFER FROM DPW DEPRECIATION FUND	\$0

The Public Works Depreciation Fund was established to provide an account in which to save money to fund large equipment purchases for the DPW. It was intended to normalize fluctuations in the DPW budget from year-to-year. This vote is to transfer \$100,000 into the account.

The Finance Committee recommends approval of Article 9.

ARTICLE 10. To see if the Town will vote to accept and expend all monies to be received from the Commonwealth of Massachusetts under Chapter 90 of the General Laws for highway purposes, or any other legislation adopted by the General Court relating to public works, or act or do anything relative thereto.

ARTICLE 10		
FY 20		FY 21
N/A	CHAPTER 90 STATE HIGHWAY AID	N/A

This article is a legal formality in that it allows the Town to accept and spend State assistance received under the provisions of MGL Chapter 90. Chapter 90 is a reimbursement program. Once the Town expends money, it can file for reimbursement from the state under this program. The funds are explicitly reserved for highway related projects and expenses. In FY 2021, the Town is eligible for an estimated \$615,739 in Chapter 90 reimbursements. Planned expenses include various major road reconstruction and paving projects, as well as sidewalk work.

The Finance Committee recommends approval of Article 10.

ARTICLE 11. To see if the Town will vote to raise and appropriate, or transfer from available funds, a sum of money to be added to the Fire Department Vehicle, Apparatus and Capital Equipment Stabilization Fund established pursuant to MGL Chapter 40 §5B for the purpose of funding the acquisition, repair, replacement, extension, reconstruction, enlarging, and/or additions to the capital equipment, vehicles, and apparatus of the Fire Department, and to transfer from the Fire Department Vehicle, Apparatus and Capital Equipment Stabilization Fund a sum of money to fund the acquisition of Fire Department vehicles and equipment, or act or do anything relative thereto.

ARTICLE 11		
FY 20		FY 21
\$100,000	TRANSFER INTO FIRE VEHICLE STABILIZATION FUND	\$100,000

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This Fund was created in FY 2008 as a means of saving for major capital expenditures of the Fire Department. The Finance Committee recommends placing a total of \$100,000 into the Fund from the Town's free cash. All expenditures from this fund are voted (by 2/3 majority) at Town Meeting.

The Finance Committee recommends approval of Article 11.

ARTICLE 12 To see if the Town will vote to appropriate a sum of money received by the Town pursuant to employee contribution programs for Other Post-Employment Benefits established by the Town Manager, for deposit into the Town's Other Post-Employment Benefits (OPEB) Liability Trust Fund, or act in any other way thereon.

ARTICLE 12		
FY 20		FY 21
\$2,842	TRANSFER INTO OPEB LIABILITY TRUST FUND	\$12,528

The Finance Committee recommends approval of Article 12.

ARTICLE 13. To see if the Town will vote to raise and appropriate, or transfer from available funds, a sum of money to be added to the General Stabilization Fund, or act or do anything relative thereto.

ARTICLE 13		
FY 20		FY 21
\$300,000	TRANSFER INTO STABILIZATION FUND	\$200,000

The FY 2021 budget allocates significant funds to the Town's General Stabilization Fund. This fund was established by state law. Essentially a 'Rainy Day' savings account, this fund collects monies that can be used by voters to pay for a wide variety of operations and purchases. It is therefore different than other stabilization funds, which can only be used for very specific purposes. This year the Finance Committee is recommending a \$200,000 contribution to the Stabilization Fund which will yield a total fund balance of approximately \$4,630,167. It is important to note that healthy savings accounts help the Town's credit rating, which, in turn, drives down the Town's cost of borrowing funds. The Finance Committee believes it is fiscally prudent to make this contribution and to continue funding this account, as possible, year after year.

The Finance Committee recommends approval of Article 13.

ARTICLE 14. To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to the Other Post-Employment Benefits Trust Fund, and to transfer a sum of money from the Water-Sewer Enterprise Fund to the Other Post-Employment Benefits Trust Fund, or act or do anything relative thereto.

ARTICLE 14		
FY 20		FY 21
\$458,449	TRANSFER INTO OPEB - GENERAL	\$449,011
\$45,000	TRANSFER FROM WATER-SEWER ENTERPRISE TO OPEB	\$45,000

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This article represents this year's payment toward a fund to provide for future Other Post-Employment benefits for retired personnel of the Town. The Town maintains a continuing obligation for payment of certain retirement and health insurance benefits of former employees, and it is prudent to maintain such a fund, rather than rely totally on "pay-as-you-go" funding for these obligations in the future. This article also transfers the Water-Sewer Enterprise Fund's annual OPEB obligation into the Fund.

The Finance Committee recommends approval of Article 14.

ARTICLE 15. To see if the Town will vote to raise and appropriate, transfer from available funds, or authorize the borrowing of a sum of money to defray the expense of purchasing and/or leasing capital equipment, vehicles, buildings, infrastructure, or other projects of the Town and/or to fund future Town debt related to these projects, or act or do anything relative thereto.

ARTICLE 15		
FY 20		FY 21
\$3,541,000	CAPITAL BUDGET APPROPRIATION	\$3,527,208

This Fund is set up to fund capital purchases for all Town departments in one budget. Historically, each department funded capital purchases within its own budget. While this system effectively controlled capital spending within each department, it also limited the transparency as to how much the Town was spending annually on capital purchases across all departments. In addition, it made projecting capital purchases very challenging for the Finance Committee and Town Manager. This year's appropriation requests the expenditure of \$1,127,208 in cash for general government capital and \$2,400,000 in borrowings for the Water and Sewer Enterprise Fund.

The Finance Committee recommends approval of Article 15.

ARTICLE 16. To see if the Town will vote to set the fiscal year 2020 spending limit for the Recreation Revolving Fund established in Article II, Section 5 of the Town of Holden's general by-laws, and Chapter 408 of the Acts of 1996 or act or do anything relative thereto.

ARTICLE 16		
FY 20		FY 21
\$447,008	RECREATION REVOLVING FUND ANNUAL LIMIT	\$999,779

The Recreation Department operates the town pool, conducts summer recreation programs and year-round recreation programs for residents. Income for the budget is generated from user fees which are used to pay expenses, including expenses for support provided by other town departments. The budget increase of \$552,771 is due mainly to capital improvements at the pool, court repairs and field maintenance. The FY 2021 recommended budget is \$999,779.

The Finance Committee recommends approval of Article 16.

ARTICLE 17. To see if the Town will vote to set the fiscal year 2020 appropriation for the PEG Access and Cable Related Fund established in accordance with General Laws, Chapter 44, Section 53F-3/4, or act or do anything relative thereto.

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ARTICLE 17		
FY 20		FY 21
\$396,492	PEG ACCESS AND CABLE RELATED FUND	\$349,804

Holden Community Television provides the programming seen on Charter Cable Channels 191, 192, 194. These operations are budgeted in the PEG Access and Cable Related Fund. The funds in this budget are from an annual grant from Charter Communications. The FY 2020 budget is \$349,804.

The Finance Committee recommends approval of Article 17.

ARTICLE 18. To see if the Town will vote to set the fiscal year 2020 spending limit for the Inspection Revolving Fund established in Article II, Section 5 of the Town of Holden's general by-laws, or act or do anything relative thereto.

ARTICLE 18		
FY 20		FY 21
\$232,596	CONTINUE INSPECTION REVOLVING FUND	\$244,795

The Inspection Revolving Fund was established as part of an incentive to put more town services on a pay-as-you-go basis. Building, electrical, plumbing and other permit fees are the source of revenue for this fund. All inspection and support activities are paid from this fund. The FY 2020 budget is \$244,795.

The Finance Committee recommends approval of Article 18.

ARTICLE 19. To see if the town will vote to raise and appropriate, or transfer from available funds, a sum of money to be added to the Open Space Preservation Stabilization fund, established pursuant to General laws Chapter 40, Section 5B, for the purpose of funding the costs to acquire real property within the Town of Holden, such property to be held and maintained as open space for the use of the citizens of Holden, or act or do anything relative thereto.

ARTICLE 19		
FY 20		FY 21
\$50,000	TRANSFER INTO OPEN SPACE STABILIZATION FUND	\$50,000

The FY 2020 budget allocates funds to the Open Space Stabilization Fund. This fund is a type of savings account that was established under state law and collects monies that can be appropriated by voters to acquire real property within the town to be held and maintained as open space. This year the Finance Committee is recommending a \$50,000 contribution to the Stabilization Fund which will yield a total fund balance of approximately \$315,069.

The Finance Committee recommends approval of Article 19.

## 2020 TOWN MEETING HANDBOOK AND FINANCE COMMITTEE REPORT

### (WARRANT ARTICLES 20 THROUGH 35)

ARTICLE 20. To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money for the purpose of the Conservation Commission acquiring by purchase, for open space and land conservation purposes, the fee interest or any lesser interest, such as a conservation restriction, easement or other contractual rights, or any combination thereof, in two parcels of vacant land or portions thereof, both parcels located off of Salisbury Street in Holden, and described as follows:

a) A parcel containing approximately 56.84 acres of land, owned now or formerly by the Heininger Realty Trust, as shown on a plan prepared by Places Site Consultants, Inc., dated July, 2007 and shown on the Town Assessor's Map 221 as Parcel No. 1; and

b) A parcel containing approximately 60.21 acres of land, owned now or formerly by Frank W. and Anne L. Puffer, as shown on plan prepared by Places Site Consultants, Inc., dated July, 2007 and shown on the Town Assessor's Map 221 as Parcel No. 221-12-1.

The interests acquired in the two properties shall be managed and controlled by the Conservation Commission; the plans referenced herein are available for public inspection at the office of the Town Clerk and on the Town's Website, or act or do anything relative thereto.

ARTICLE 21. To see if the Town will vote to transfer and appropriate into the Public Works Depreciation Fund, established by Chapter 328 of the Acts of 2000, certain unexpended funds originally appropriated from said Public Works Depreciation Fund for projects now completed or no longer necessary, or act or do anything relative thereto.

ARTICLE 22. To see if the Town will vote to appropriate \$59,024 from the premium paid to the Town upon the sale of its \$5,860,000 General Obligation Municipal Purpose Loan of 2017 Bonds, for the Mountview Middle School Building Project, which are the subject of a Proposition 2 ½ debt exclusion, to pay final costs of the Mountview Middle School Building Project, and to reduce the amount authorized to be borrowed for such project, but not yet issued by the Town, by the same amount, as permitted by M.G.L. c. 44, §20, or act or do anything relative thereto.

ARTICLE 23. To see if the Town will vote to rescind the unissued balance of a borrowing authorization for the Mountview Feasibility study from the November 8, 2010 Special Town Meeting, which is no longer needed to accomplish the purposes for which it was approved, or take any other action relative thereto.

ARTICLE 24. To see if the Town will vote to rescind the unissued balance of a borrowing authorization for the Mountview School Building Construction Project from the May 28, 2013 Annual Town Meeting, which is no longer needed to accomplish the purposes for which it was approved, or take any other action relative thereto.

ARTICLE 25. To see if the Town will vote to appropriate, borrow or transfer from available funds, an amount of money to be expended under the direction of the Town Manager to design, engineer, and construct improvements to the following school buildings:

- a. Davis Hill Elementary School - repairs to roof and gutters;

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- b. Davis Hill Elementary School – concrete envelope replacement;
- c. Davis Hill Elementary School - upgrades to the Heating, Ventilation and Air Conditioning (HVAC) systems;
- d. Dawson Elementary School – upgrades to and replacement of the Heating, Ventilation and Air Conditioning systems;
- e. Mayo Elementary School – replacement of the Heating, Ventilation and Air Conditioning systems;

and all other costs incidental and related thereto, or act or do anything relative thereto.

ARTICLE 26. To see if the Town will vote to permit the use of the Town Hall for the next year at less than the fair rental value by: John E. Harkins Post #42 American Legion, Boy and Girl Scout Troops of Holden, the Veterans of Foreign Wars, Women's Auxiliary of the John E. Harkins Post #42, Women's Auxiliary of the Veterans of Foreign Wars, the Holden Baseball Program, Inc., League of Women Voters, 4-H Club, Rainbow Girls, the Grange, the White Oak Land Conservation Society, Inc., Holden Citizens for Responsible Energy, Holden Republican Town Committee, Holden Democratic Town Committee, Friends of Eagle Lake, Holden Associated Taxpayers and Holden for Children, or act or do anything relative thereto.

ARTICLE 27. To see if the Town will vote to authorize the sum of \$156,936 of the excess of the income of the Municipal Light Department for the calendar years 2020 and 2021 over and above the total expense of the plant as defined in the General Laws, as an item of income to be used by the Assessors in establishing the tax rate for the fiscal year commencing July 1, 2020, or act or do anything relative thereto.

ARTICLE 28. To see if the Town will vote to raise and appropriate a sum of money for the operation and maintenance of the Municipal Light Department and its Depreciation, Construction and Rate Stabilization Funds, or act or do anything relative thereto.

ARTICLE 29. To see what action the Town will take relative to accepting streets and authorizing the acquisition of related interests in real estate, according to plans filed with the Town Clerk after approval by the Selectmen and referrals to the Planning Board for a report, or act or do anything relative thereto.

ARTICLE 30. To see if the Town will vote to revise the general bylaws by adopting a new Article XXVII, to be entitled “Nuisance Property Bylaw”, which will provide definitions of terms and phrases such as blight, dilapidated, hazard, interested parties, nuisance, occupant, owner, responsible party, and structure, establish property maintenance standards, vest enforcement authority of the Nuisance Property Bylaw with the Town’s Building Commissioner, and establish a schedule of fines for violations, all as shown on a document entitled “Nuisance Property By-Law, Town of Holden By-Laws, Article XXVII”, available online on the Town’s website and on file and available for public inspection at the office of the Town Clerk, or act or do anything relative thereto.

ARTICLE 31. To see if the Town will vote to amend the general bylaws by revising Article XXIV, entitled “Stormwater Management and Erosion Control Bylaw”, to read as “Stormwater Management Bylaw” and as shown on a document entitled “Proposed Revisions to Article XXIV and Article XXV”, available online on the Town’s website and on file and available for public inspection at the office of the Town Clerk, or act or do anything relative thereto.

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- ARTICLE 32. To see if the Town will vote to amend the general bylaws by deleting the entire text of Article XXV, entitled “Illicit Discharge Control”, and further that the Town Clerk is authorized to make non-substantive changes to the numbering of the Articles in the general bylaws to reflect the deletion of the current Article XXV, or act or do anything relative thereto.
- ARTICLE 33. To see if the Town will vote to accept the provisions of Section 26H of Chapter 148 of the General Laws to require adequate systems of automatic sprinklers in every lodging house and boarding house in accordance with the terms therein, or act or do anything relative thereto.
- ARTICLE 34. To see if the Town will vote to authorize the Board of Selectmen to acquire by purchase, gift, or taking by eminent domain all rights and interests in the real and personal property known as the Eagle Lake Dam, located on a portion of the property at 1665 Main Street, Holden, Massachusetts and on land adjacent thereto, upon such terms and conditions as the Board of Selectmen deem to be in the best interest of the Town, and to appropriate a sum of money for such purposes, or act in any other way thereon.
- ARTICLE 35. Petitioned Article:
- “To see if the Town will vote to authorize the Selectmen to obtain, through purchase, sale, or taking, all interest in the real or personal property known as Eagle Lake Dam upon terms and conditions which they may approve, and appropriate funds for these purposes, or take any other action relative thereto.”

2020 TOWN MEETING HANDBOOK AND FINANCE COMMITTEE REPORT

RECOMMENDATIONS CONCERNING FY 2021 BUDGET

FY2020 Voted Budget		FY2021 Recommended	
GENERAL GOVERNMENT			
1,762,411	Salary & Wages	1,808,954	
4,552,565	Expense	4,980,778	
#1 6,314,976	Total General Government	6,789,732	
Moderator			
100	Salary & Wages	100	
65	Expense	65	
165		165	
Finance Committee			
0	Salary & Wages	0	
1,786	Expense	1,786	
150,000	Reserve Fund	150,000	
151,786		151,786	
Selectmen			
7,250	Salary & Wages	7,250	
24,600	Expense	28,000	
31,850		35,250	
Town Manager & Personnel			
522,054	Salary & Wages	472,331	
26,950	Expense	125,475	
549,004		597,806	
Information Technology			
254,043	Salary & Wages	265,018	
176,619	Expense	155,527	
430,662		420,545	
Accounting			
181,205	Salary & Wages	209,867	
28,700	Expense	33,400	
209,905		243,267	
Treasury			
229,637	Salary & Wages	239,878	
59,400	Expense	71,400	
289,037		311,278	



2020 TOWN MEETING HANDBOOK AND FINANCE COMMITTEE REPORT

FY2020 Voted Budget		FY2021 Recommended
	<b>Assessors</b>	
180,860	Salary & Wages	185,727
30,700	Expense	42,300
<u>211,560</u>		<u>228,027</u>
	<b>Legal</b>	
180,000	Expense	180,000
<u>180,000</u>		<u>180,000</u>
	<b>Town Clerk</b>	
167,898	Salary & Wages	216,414
36,745	Expense	44,018
<u>234,643</u>		<u>260,432</u>
	<b>Planning and Development</b>	
185,364	Salary & Wages	208,369
128,900	Expense	171,050
<u>314,264</u>		<u>379,419</u>
	<b>Sealer</b>	
4,000	Salary & Wages	4,000
1,100	Expense	1,700
<u>5,100</u>		<u>5,700</u>
	<b>Insurance</b>	
2,107,000	Expense	2,191,057
<u>2,107,000</u>		<u>2,191,057</u>
	<b>Retirement</b>	
1,600,000	Expense	1,785,000
<u>1,600,000</u>		<u>1,785,000</u>
<b>DEBT SERVICE</b>		
<u>5,405,893</u>	<b>Expense</b>	<u>3,010,877</u>
<b>#2</b>	<b>5,405,893</b>	<b>3,010,877</b>
	<b>Total Debt Service</b>	<b>3,010,877</b>

2020 TOWN MEETING HANDBOOK AND FINANCE COMMITTEE REPORT

FY2020 Voted Budget	FY2021 Recommended
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<b>PUBLIC SAFETY</b>			
	<b>5,022,458</b>	<b>Salary &amp; Wages</b>	<b>5,083,873</b>
	<b>781,500</b>	<b>Expense</b>	<b>787,900</b>
<b>#3</b>	<b>5,803,958</b>	<b>Total Public Safety</b>	<b>5,871,773</b>

	<b>Police</b>		
2,269,353	Salary & Wages		2,283,369
226,500	Expense		239,000
<u>2,495,853</u>			<u>2,522,369</u>

	<b>Animal Control</b>		
46,959	Salary & Wages		65,349
9,200	Expense		9,200
<u>56,159</u>			<u>74,549</u>

	<b>Fire &amp; Emergency Medical Services (EMS)</b>		
1,987,123	Salary & Wages		1,992,679
288,300	Expense		290,750
<u>2,275,423</u>			<u>2,283,429</u>

	<b>Public Safety Facility</b>		
207,500	Expense		20,27,500
<u>207,500</u>			<u>207,500</u>

	<b>Regional Dispatch</b>		
643,223	Salary & Wages		662,281
40,000	Expense		36,450
<u>683,223</u>			<u>698,731</u>

	<b>Emergency Management</b>		
75,800	Salary & Wages		80,195
10,000	Expense		10,000
<u>85,800</u>			<u>90,195</u>

2020 TOWN MEETING HANDBOOK AND FINANCE COMMITTEE REPORT

FY2020 Voted Budget	FY2021 Recommended
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PUBLIC WORKS			
	1,572,877	Salary & Wages	1625,493
	945,820	Expense	1,034,911
	500,000	Snow Removal	550,000
#4	3,018,697	Total Public Works	3,210,404

		<b>Administration</b>	
	188,111	Salary & Wages	196,158
	11,380	Expense	12,150
	199,491		208,308

		<b>Engineering</b>	
	167,363	Salary & Wages	174,950
	170,950	Expense	177,050
	338,313		352,000

		<b>Highway</b>	
	551,320	Salary & Wages	557,869
	342,200	Expense	343,950
	500,000	Snow Removal	550,000
	1,393,520		1,451,819

		<b>Mechanics</b>	
	201,855	Salary & Wages	205,837
	18,100	Expense	18,411
	219,955		224,248

		<b>Building and Grounds</b>	
	464,228	Salary & Wages	490,679
	355,190	Expense	416,850
	819,418		907,529

		<b>Garage</b>	
	48,000	Expense	66,500
	48,000		66,500

2020 TOWN MEETING HANDBOOK AND FINANCE COMMITTEE REPORT

FY2020 Voted Budget	FY2021 Recommended
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WATER/SEWER			
	663,846	Salary & Wages	701,649
	6,989,737	Expense	7,064,370
	82,400	Indirect Costs	82,400
	225,000	Emergency Reserve	225,000
	225,000	Capital Outlay	80,000
			<hr/>
#5	8,185,983	TOTAL WATER/SEWER	8,153,419

HUMAN SERVICES			
	277,854	Salary & Wages	285,012
	91,250	Expense	101,250
			<hr/>
#6	369,104	Total Human Services	386,262

Veterans			
	19,375	Salary & Wages	20,361
	600	Expense	600
	60,000	Aid & Assistance	70,000
			<hr/>
	79,975		90,961

Senior Citizens			
	258,479	Salary & Wages	264,651
	30,650	Expense	30,650
			<hr/>
	289,129		295,301

EDUCATION			
	19,225,254	WRSD Required	20,061,939
	7,306,064	WRSD Voluntary	8,142,799
	39,726	Debt-Oil Remediation	39,434
	1,050,248	Debt -School Construction	1,110,997
	2,204,518	Transportation	2,290,978
			<hr/>
	29,825,810		31,646,147
			<hr/>
	901,029	Vocational	984,226
			<hr/>
#7	30,726,839	Total Education	32,630,373

2020 TOWN MEETING HANDBOOK AND FINANCE COMMITTEE REPORT

FY2020 Voted Budget	FY2021 Recommended
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<b>CULTURE</b>			
	<b>656,319</b>	<b>Salary &amp; Wages</b>	<b>672.344</b>
	<b>259,251</b>	<b>Expense</b>	<b>259,426</b>
			<hr/>
<b>#8</b>	<b>915,570</b>	<b>Total Culture</b>	<b>931.770</b>

		<b>Library</b>	
	656,319	Salary & Wages	672.344
	255,751	Expense	255,926
			<hr/>
	912,070		928.270

		<b>Historical Comm</b>	
	0	Salary & Wages	0
	3,500	Expense	3,500
			<hr/>
	3,500		3,500

<b>SOLID WASTE</b>			
	<b>51,882</b>	<b>Salary &amp; Wages</b>	<b>52.813</b>
	<b>1,267,394</b>	<b>Expense</b>	<b>1.297.941</b>
	<b>12,400</b>	<b>Indirect Costs</b>	<b>12,400</b>
	<b>0</b>	<b>Capital Outlay</b>	<b>0</b>
			<hr/>
<b>#9</b>	<b>1,331,676</b>	<b>TOTAL SOLID WASTE</b>	<b>1,363.154</b>

52,555,037	<b>TOTAL BUDGET</b>	52,831,191
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2020 TOWN MEETING HANDBOOK AND FINANCE COMMITTEE REPORT

FY2020 Voted Budget	FY2021 Recommended
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**REVOLVING FUNDS**

<b>RECREATION</b>		
222,767	Salary & Wages	225,075
124,076	Expense	158,539
36,165	Indirect Costs	36,165
64,000	Capital Outlay	580,000
<u>447,008</u>	<b>TOTAL RECREATION</b>	<u>999,779</u>

<b>AFTER SCHOOL PROGRAM</b>		
226,076	Salary & Wages	236,076
129,944	Expense	148,118
<u>356,020</u>	<b>TOTAL AFTER SCHOOL</b>	<u>384,194</u>

<b>CABLE</b>		
101,214	Salary & Wages	105,823
202,678	Expense	157,381
2,600	Indirect Costs	2,600
90,000	Capital Outlay	84,000
<u>396,492</u>	<b>TOTAL CABLE</b>	<u>349,804</u>

<b>INSPECTIONS</b>		
147,556	Salary & Wages	152,905
73,640	Expense	80,490
11,400	Indirect Costs	11,400
<u>262,176</u>	<b>TOTAL INSPECTION</b>	<u>244,795</u>

2020 TOWN MEETING HANDBOOK AND FINANCE COMMITTEE REPORT

FY 2020 CAPITAL PROGRAM

DEPARTMENT	PROGRAM	CASH	BOND	OTHER	TOTAL
FIRE - EMS	Equipment	\$42,000			\$42,000
	Vehicles			\$310,000	\$310,000
POLICE	Vehicles	\$65,000			\$65,000
DPW	Infrastructure Improvements	\$179,000			\$179,000
	Building Maintenance	\$15,000			\$15,000
	Vehicles	\$40,000			\$40,000
	Equipment	\$422,000			\$422,000
	Local Roads	\$325,000			\$325,000
	Chapter 90 State Aid			\$615,739	\$615,739
DPW WATER/SEWER	Infrastructure Improvements		\$2,400,000	\$80,000	\$2,480,000
RECREATION	Court Maintenance			\$25,000	\$25,000
	Field Maintenance			\$100,000	\$100,000
	Playground Surfaces			\$35,000	\$35,000
	Pool Upgrades			\$420,000	\$420,000
SENIOR CENTER	Vehicle	\$30,000			\$30,000
TOWN MANAGER /IT	IT Equipment	\$9,208			\$9,208
CATV	Equipment			\$84,000	\$84,000
Grand Total		\$1,127,208	\$2,400,000	\$1,669,739	\$5,196,947

2020 TOWN MEETING HANDBOOK AND FINANCE COMMITTEE REPORT

**FY 2021 Capital Program Detail**

DEPARTMENT	EXPENDITURE	CASH	BOND	OTHER	TOTAL
FIRE - EMS	Personal Protective Equipment	\$12,000			\$12,000
	Chaffins Sub-Station Portable Structure	\$30,000			\$30,000
	Ambulance			\$310,000	\$310,000
POLICE	Cruiser	\$65,000			\$65,000
DPW	Bridge Replacement Master Plan	\$ 50,000			\$50,000
	Catch Basin Cleaning Contract	\$90,000			\$90,000
	Drainage Outfall Assessment	\$21,000			\$21,000
	Rehab Rubber Tire Excavator #55	\$40,000			\$40,000
	Specialty Plow Blades	\$50,000			\$50,000
	New Bucket – Catch Basin Cleaner	\$6,000			\$6,000
	LOCAL ROADS/ SIDEWALKS	\$325,000			\$325,000
	CHAPTER 90			\$615,739	\$615,739
	Building Repairs	\$15,000			\$15,000
	Waste Wood Removal – Cemetery	\$18,000			\$18,000
	Replacement Tires-Roadside Mower	\$6,000			\$6,000
	DPW Facility Industrial Equipment	\$360,000			\$360,000
WATER/SEWER	Water Main Replacement and/or lining		\$1,000,000		\$1,000,000
	Inflow & Infiltration		\$950,000		\$950,000
	SCADA Planning, Design & Implementation		\$450,000		\$450,000
	Risk & Resilience Assessment			\$20,000	\$20,000
	Water System Master Plan			\$60,000	\$60,000
RECREATION	Field Maintenance			\$100,000	\$100,000
	Court Maintenance			\$10,000	\$10,000
	Playground Surfaces/Material			\$35,000	\$35,000
	Shade Structures-Pool			\$20,000	\$20,000
	Fencing Dawson Basketball			\$15,000	\$15,000
	Pool Plumbing Upgrades			\$150,000	\$150,000
	Pool Slide Replacement			\$250,000	\$250,000
SENIOR CENTER	Senior Van	\$30,000			\$30,000
TOWN MGR /IT	UPS Battery Replacements	\$1,100			\$1,100
	UPS Electric Battery for PSB	\$8,108			\$8,108
CATV	Studio Camera Upgrades			\$70,000	\$70,000
	Remote Studio Upgrades			\$14,000	\$14,000
Grand Total		\$1,127,208	\$2,400,000	\$1,669,739	\$5,196,947



## 2020 TOWN MEETING HANDBOOK AND FINANCE COMMITTEE REPORT

### GLOSSARY OF TERMS

**AVAILABLE FUNDS** – See Free Cash

**CHERRY SHEET** – Cherry-colored (formerly) form showing state charges and reimbursements to the Town as certified by the Massachusetts Department of Revenue.

**DPW DEPRECIATION FUND** – The DPW Depreciation Fund was created at the Town's request by a special act of the state Legislature. It is a Stabilization Fund used for DPW vehicles and equipment purposes only.

**ENTERPRISE FUND** – Funds that account for all revenues and expenditures for services and allow surpluses to be used to reduce user fees for the services or to pay for capital improvements are Enterprise Funds. The Town has two Enterprise Funds: the Water-Sewer Enterprise Fund, and the Solid Waste Enterprise Fund. Each fund has a discrete and independent budget.

**FISCAL YEAR** – The Town of Holden's Fiscal Year is from July 1 through June 30.

**FREE CASH** – The amount of surplus revenue, minus uncollected taxes of prior years is called Free Cash. Also known as Unencumbered or Available Funds, Free Cash funds must be certified each year by the Massachusetts Department of Revenue before they can be appropriated by Town Meeting.

**GENERAL ESTIMATED RECEIPTS**—Income derived from motor vehicle excise taxes, interest on investments, license and permit fees, etc.

**OVERLAY** – Funds set aside to cover abatements and exemptions. This amount is determined by the Board of Assessors.

**OVERLAY RESERVE** – Unused accumulated amounts of Overlay from previous years that are not required to be held in a specific Overlay account for a given year. Once 'released' by vote of the Board of Assessors, the funds may be used for any municipal purpose.

**OPEB TRUST FUND** – The Other Post Employment Benefits (OPEB) Trust Fund was established in 2009 to fund the future obligations of the Town for the Town's share of retirees' health benefits.

**RESERVE FUND** – A fund established by the Annual Town Meeting. It is under the control of the Finance Committee which may authorize transfers for extraordinary or unforeseen expenditures. The fund may be composed of an appropriation of not more than 5% of the tax levy for the preceding year.

**REVOLVING FUND** – A fund established that credits the revenues received in connection with the programs supported by the fund. Expenditures may be expended without further appropriation up to the balance of the fund or to the total authorized maximum established by Town Meeting. An annual reauthorization by Town Meeting is required. Currently, Holden has the following revolving funds: Recreation, Cable TV, and Inspections.

**STABILIZATION FUND** – A special account created to provide a reserve for municipal expenditures. A 2/3rds vote by Town Meeting is required to expend these funds. Currently, Holden has stabilization funds set up for General Purposes, Water/Sewer, and Fire Vehicles.