AGENDA FOR THE CITY COUNCIL
MARCH 19, 2024

PUBLIC HEARING

PUBLIC COMMENT

LAID ON THE TABLE

COMMUNICATIONS

1. From City Clerk Brenna Murphy McGee and Admin. Assistant, minutes from the February 20, 2024, meeting, plus communication from Admin Assistant Jeffery Anderson-Burgos

2. From City Clerk Brenna Murphy McGee and Admin. Assistant Jeffery Anderson-Burgos, meeting minutes from the March 6, 2024 meeting

3. From City Auditor Tanya Wdowiak, Holyoke, MA Financial Statements 22 - Final

4. From City Auditor Tanya Wdowiak, Holyoke, MA Management Letter 22 - Final

5. From City Auditor Tanya Wdowiak, Holyoke, MA Independent Auditor's Reports

6. From Alicia Zoeller, FY2024 CDBG Allocation recommendations and Resolution

7. From Holyoke Economic Development and Industrial Corp, February 1, 2024 meeting minutes

8. From Board of Public Work, communication regarding City Engineer position

9. From Eversource, notification of applying herbicides

10. From Commonwealth of MA Department of Environmental Protection, Notice for Holyoke Water Works to acquire certain lands or rights

11. From Stephen Superba, Open Meeting Law Complaint Form

12. From Melissa Lafond, communication regarding speed hump petition from September 28, 2022

PETITIONS

13. Petition of Tai W. Kang for a renewal of a Second Hand License at 311 High St. Holyoke

PRESIDENT'S REPORT

REPORTS OF COMMITTEES

14. The Committee on Ordinance to whom was referred an order that the position of Crime Analyst be created and added to Ordinance Schedule A.
Recommended that the order be adopted.

15. The Committee on Ordinance to whom was referred an order With support from the city's Veterans Benefit Department, that the City Council update its ordinances to provide free municipal parking for veterans that have an official Veteran License Plate.
Recommended that the order be adopted.

16. The Committee on Ordinance to whom was referred an order That a stipend be added to Ordinance Salary Schedule C for $10,000.00 for the duties associated with Assistant Director of Public Works.
The additional duties for the Asst Director are as outlined in city ordinance Section 2-231 which outlines several responsibilities beyond the engineering tasks assigned.
Recommended that the order be given a leave to withdraw.

17. The Committee on Development and Governmental Relations to whom was referred an order From Alicia Zoeller, Administrator Office of Community Development, FY2024 CDBG Spreadsheet and Proposal Book
Recommended that the allocation recommendations and the resolution accepting the home funds be adopted.

18. The Committee on Joint Committee of City Council and School to whom was referred an order From Erin Linville, Holyoke Public Schools, Erin Linville, HPS - School Rezoning Update
Recommended that the order has been complied with.

19. The Committee on Joint Committee of City Council and School to whom was referred an order From Anthony Soto, Superintendent of Holyoke Public Schools letter re: Petition the MA DESE to release the City of Holyoke from State Receivership.
Recommended that the order has been complied with.

20. The Committee on Joint Committee of City Council and School to whom was referred an order From Jeffrey C Riley, Commissioner of Elementary and Secondary Education, Receipt of petition to end receivership.
Recommended that the order has been complied with.

21. The Committee on Joint Committee of City Council and School to whom was referred an order Holyoke Mayor Joshua A. Garcia's response To Education Commissioner Riley's message On Holyoke's Schools' receivership
Recommended that the order has been complied with.

22. The Committee on Joint Committee of City Council and School to whom was referred an order that Someone who is in charge of Shool Buses ,to come in an explain to parents, why kids not getting busses and if they ever going to get them.
Recommended that the order has been complied with.

23. The Committee on Joint Committee of City Council and School to whom was referred an order That the Joint Committee on City Council and School Committee review and respond to the Receivership response from Commissioner Riley & the Holyoke High &

District 23-24 District Report Card that was released by Mass DESE. Documents attached.
Recommended that the order has been complied with.

24. The Committee on Joint Committee of City Council and School to whom was referred an order Referred from the School Committee - Update re: Purchase of 225 High Street
Recommended that the order has been complied with.

MOTIONS, ORDERS AND RESOLUTIONS

25. Murphy-Romboletti- Ordered that the City Council invite the Mayor, Police Department and relevant financial department heads to a future meeting of the Finance Committee to provide an update on the status of the off-duty police account and former vendor Off-Duty Blue.

26. Devine- Ordered, that the Law Department render an opinion as to whether the current CPA ballot question in the Finance Committee that reduces the % from 1.5% to 1.0% be placed on the November ballot after the City Council voted 8-5 NOT to reduce the % from 1.5% to 1%.

27. Devine- Ordered, that there be and is hereby appropriated by transfer in the fiscal year 2024, TWO THOUSAND FOUR HUNDRED FIFTY SEVEN AND 22/100 Dollars ($2,457.22) as follows:

FROM:
12201-51105 FIREFIGHTERS $2,457.22
TOTAL: $2,457.22
TO:
12201-51180 INJURED ON DUTY $2,457.22
TOTAL: $2,457.22

28. Devine- Ordered, that there be and is hereby appropriated by transfer in the fiscal year 2024, THIRTY THOUSAND ONE HUNDRED SEVEN AND 37/100 Dollars ($30,107.37) as follows:

FROM:
12101-51105 SERGEANTS $10,493.16
12101-51107 PATROLMEN 19,614.21
TOTAL: $30,107.37
TO:
12101-51180 INJURED ON DUTY $30,107.37
TOTAL: $30,107.37

29. Devine-Ordered, that in accordance with M.G.L. Chapter 44 Sec. 53A, the City Council hereby accepts the provisions of the "EXECUTIVE OFFICE OF LABOR & WORKFORCE DEVELOPMENT WORKPLACE SAFETY GRANT, $11,000, NO MATCH" grant and authorizes the establishment of a Fund or other method appropriate for the accounting of the receipts and expenditures of all resources associated with the

administration of said grant.

Sec 2-509 - Grant Reporting
Any city department, of which has received grant funding by approval of the city council pursuant to Massachusetts General Laws, or any other authorizing criteria, shall within a reasonable period of time, but no later than 60 days from the conclusion of said grant, generate a detailed report which outlines the planned outcomes with the documented actual results. Said report shall be submitted to the city clerk for addition to the city council's next agenda.

30. Devine- Ordered, that in accordance with M.G.L. Chapter 44 Sec. 53A, the City Council hereby accepts the provisions of the "FFY2023 MASSACHUSETTS EMERGENCY MANAGEMENT AGENCY EMPG GRANT, $12,350, NO MATCH" grant and authorizes the establishment of a Fund or other method appropriate for the accounting of the receipts and expenditures of all resources associated with the administration of said grant.

    Sec 2-509 - Grant Reporting
    Any city department, of which has received grant funding by approval of the city council pursuant to Massachusetts General Laws, or any other authorizing criteria, shall within a reasonable period of time, but no later than 60 days from the conclusion of said grant, generate a detailed report which outlines the planned outcomes with the documented actual results. Said report shall be submitted to the city clerk for addition to the city council's next agenda.

31. Devine- Ordered, that in accordance with M.G.L. Chapter 44 Sec. 53A, the City Council hereby accepts the provisions of the "MASSACHUSETTS OFFICE ON DISABILITY, $89,850, NO MATCH " grant and authorizes the establishment of a Fund or other method appropriate for the accounting of the receipts and expenditures of all resources associated with the administration of said grant.

    Sec 2-509 - Grant Reporting
    Any city department, of which has received grant funding by approval of the city council pursuant to Massachusetts General Laws, or any other authorizing criteria, shall within a reasonable period of time, but no later than 60 days from the conclusion of said grant, generate a detailed report which outlines the planned outcomes with the documented actual results. Said report shall be submitted to the city clerk for addition to the city council's next agenda.

32. Devine- Ordered, that there be and is hereby appropriated by transfer in the fiscal year 2024, TWENTY ONE THOUSAND THREE HUNDRED AND 00/100 Dollars ($21,300) as follows:

    FROM:
    8811-10400 CAPITAL STABIIZATION $21,300
    TOTAL: $21,300
    TO:
    15412-52500 R&M BUILDINGS & GROUNDS $21,300
    TOTAL: $21,300

33. Devine- Ordered, that there be and is hereby appropriated by transfer in the fiscal year 2024, EIGHTY SEVEN THOUSAND AND 00/100 Dollars ($87,000) as follows:

FROM:

14101-51101	PAY-ENGINEER	$20,000
14251-51106	PAY-PROP MAIN & DEMO	22,000
14301-51103	PAY-REFUSE LABORER	20,000
14251-51107	PAY- HIGHWAY LABORER	14,000
16501-51106	PAY-HMEO PARKS	10,000
16501-51106	PAY-HMEO PARKS	1,000
TOTAL:	$87,000	

TO:

14102-53010	PROFESSIONAL ENGINEERING SERVICES	$20,000
14252-52600	R&M STREETS	22,000
14301-51300	PAY-REFUSE OVERTIME	20,000
14221-51300	PAY-CITY PROPERTY OVERTIME	14,000
16501-51300	PAY-PARKS OVERTIME	10,000
14211-51300	PAY-ADMIN OVERTIME	1,000
TOTAL:	$87,000	

34. Magrath-Smith- Ordered, that the City Council review for approval the FY24 projects recommended for funding by the Holyoke Community Preservation Act Committee (CPAC).

LATE FILED ORDERS AND COMMUNICATIONS

Addendum:

Per City Council rule 2B, meeting shall end by 10 PM unless an extension is approved by a two-thirds majority of those present. If any items remain, those items will be added to the beginning of the next regular meeting.

The listing of matters are those reasonably anticipated by the chair which may be discussed at the meeting.

Not all items listed may in fact be discussed and other items not listed may also be brought up for discussion to the extent permitted by law

____

City Clerk

REGULAR MEETING OF THE CITY COUNCIL

February 20, 2024

The meeting was called to order by President Murphy-Romboletti at 7:03 PM

The Clerk called the roll. Present Members in person 12 (Anderson-Burgos, Bartley, Devine, Givner, Greaney, Jourdain, Murphy-Romboletti, Ocasio, I. Rivera, J. Rivera, Sullivan, Vacon). Present Members on Zoom 1 (Magrath-Smith).

The Pledge of Allegiance was recited.

Motion was made and seconded to take a roll call vote that for the purposes of this meeting would be applicable to all motions to receive, to refer items to committee, remove items from the table, place items on the table, package items together, comply with items, or suspend the rules, unless there is an objection.

The name of Councilor Devine was pulled to head the roll call voting.

PUBLIC COMMENT

Daphne Board, 197 Pine Street, stated that she was against agenda item 2, which would put a reduction of CPA on the ballot. She then stated that she watched the last Council meeting and heard a lot of misinformation and manipulation of numbers and this brought her right back to the outright lies printed on mailers from the No on 5/ anti-CPA committee. She added that back in October 2016, voters were lied to about the automatic exemption of $100k in property value and were told "there are no automatic exemptions. You must apply every year!!" She emphasized that this was on the mailer. She also noted that the mailer stated that “Town[s] are told the towns get matching funds from the State CPA Coalition, but the State's share drops over the mandatory 5 year period." She added that this was also not true, but was still on the anti-CPA campaign website, along with "agenda 21" conspiracy theories and a slam against more "low income housing". She then suggested that two weeks ago, a councilor misrepresented how much we get for CPA and where it actually comes from. She added that the amount collected locally hasn't doubled in five years. She further suggested that the councilor took the 2018 local amount only and compared it to last year and said it had doubled because of property values rising, adding that she did not believe this was accurate. She then stated that the state match adds a lot to the amount the city collects. She then suggested that the city should be happy that the state gave the city almost $220,000 the previous year for being part of this program, asking “isn't that why we're in this?” She then asked why the numbers needed to be manipulated or if the voters deserved to be lied to.

Councilor Bartley raised a point of order. He then suggested that the prior speaker was suggesting that the Law Department, as the department that reviews the language of ballot questions, lied.

Mary Hurley, 72 Lower Westfield Road, stated that there was an ongoing issue with disposal pickup as a violation of ordinance section 38. She thanked Councilor Vacon and Councilor Bartley for their help in trying to get a company to stop violating the ordinance, noting that pickup was occurring between 4-4:30

a.m. She noted that this should not take place between 11 p.m. and 7 a.m. She then explained that the issue was twice referred to the Law Department and a response was to be received by that evening's meeting. She then explained that the first incident had been on July 31st at Valley Springs, about 350-400 feet from their residence. She questioned what the delay was.

Linda Pratt, 39 St. Kolbe Drive, quoted from a statement at the last City Council meeting, "when this started, it collected approximately $450,000 a year. Through no change in the percentage, the amount collected has now doubled in that period of time, not because the percentage increase but because the values of homes have increased." She then stated that the state's website, CommunityPreservation.org, Holyoke's taxpayers had contributed $497,814 to the CPA in 2018. She added that the figure was $592,314 in 2023. She emphasized that this was an increase of less than $100,000. She added that additional funding had come from the state. She recognized that property taxes had gone up due to rising values but the amount collected for the CPA surcharge had not doubled. She then suggested that if the question was to be put on the ballot, the public should be given accurate information.

Nathan Chung, 192 Walnut Street, stated that he intended to attend in person but chose to stay home due to gunshots in the area. He then expressed a hope that the city would come up with solutions to prevent gunshots rather than reacting after they occur. He then suggested that if the CPA question was put on the ballot as a cost-saving measure, including actual numbers explaining how much people would expect to save would be helpful. He noted that with the current median value of homes in Holyoke being $236,800, the average homeowner would expect to pay around $39 for CPA after taking out the first $100,000 of value. He added that the reduction would bring that bill down to $26 a year. He asked that this information be put on the ballot.

Councilor Bartley raised a point of order. He then expressed frustration with the rhetoric. He then emphasized that the Law Department was the department that would be writing the ballot question and putting together the summary. He suggested that they focus their efforts at that department instead of casting aspersions at the Council.

LAID ON THE TABLE

(10:20)

Motion was made and seconded to suspend the necessary rules to take up item 8 out of order.

From Sean Mangano, Executive Director of Finance, "Permission for the Superintendent of Schools to submit Statements of Interest to the MA School Building Authority for invitation into the Accelerated Repair Program for potential roof replacements at the Holyoke High, Kelly, Sullivan, McMahon and Donahue Schools."

UNDER DISCUSSION:

Motion was made and seconded to suspend the necessary rules to allow Whitney Anderson, Maintenance Administrator for Holyoke Public Schools, to address the Council.

W. Anderson stated that this was a non-appropriation resolution in regard to 5 school building improvement projects. He explained that the School Department acts as the City Council's agent in these matters. He then stated that this authorization would allow him to file statements of interest to seek initiation into the state program with an annual application process. He added that once the invitation is approved, the Council would then be able to study the opportunity depending on what is allowed to be considered and what the costs would be. He emphasized that there was not yet any approval of cost needed.

Councilor Jourdain asked Mr. Anderson to explain the 5 votes.

W. Anderson stated that there were 5 individual votes, noting that every job had freestanding authority to be acted on by the School Building Authority. He then explained that it was in their best interest to submit as many applications as possible to see if they would be invited into the program. He also explained that this would come with an 80% reimbursement. He then stated that the 5 votes followed his looking at the age of the roofs at Holyoke High School, Kelly School, Sullivan School, McMahon School, and Donahue were all eligible for reimbursement, with each one requiring a separate vote.

Councilor Greaney emphasized that these had been ongoing problems for many years. He then asked what percentage the city would get back from the state.

W. Anderson stated that they were accelerated repair programs offered by the state. He noted that they were no longer allowing boilers to be submitted. He then explained that the three eligible programs were windows and doors, exterior doors, and roofs, all at an 80% reimbursement.

Councilor Sullivan stated that he attended the basketball game at the high school the previous night, and observed the deplorable conditions the stairs were in. He asked if those would qualify under this program.

W. Anderson stated that repairs were on their radar for those stairs.

Councilor Sullivan asked if they would qualify.

W. Anderson stated that they would not as part of this program. He then stated that when the high school was renovated in 2011, a portion of the staircase was replaced as well as all of the guardrails. He further explained that smaller projects like that did not qualify.

Motion was made and seconded to approve all 5.

President Murphy-Romboletti read from the language of the vote for:
"*Resolved: Having convened in an open meeting on February 20, 2024, prior to the SOI submission closing date, the City Council of Holyoke, in accordance with its charter, by-laws, and ordinances, has voted to authorize the Superintendent to submit to the Massachusetts School Building Authority the Statement of Interest Form dated February 28, 2024 for the Holyoke High School 210 Whiting Farms Rd. (also Kelly School, Sullivan School, McMahon School, Donahue School) which describes and explains the following deficiencies and the priority category(s) for which an application may be submitted to the Massachusetts School Building Authority in the future. Priority #5 - Replacement, renovation or*

modernization of school facility systems, such as roofs, windows, boilers, heating and ventilation systems, to increase energy conservation and decrease energy related costs in a school facility; and hereby further specifically acknowledges that by submitting this Statement of Interest Form, the Massachusetts School Building Authority in no way guarantees the acceptance or the approval of an application, the awarding of a grant or any other funding commitment from the Massachusetts School Building Authority, or commits the City of Holyoke to filing an application for funding with the Massachusetts School Building Authority."
---> Received and Adopted on a call of the roll of the yeas and nays--Yeas 13--Nays 0--Absent 0.

Motion was made and seconded to suspend the necessary rules to take up Late File A out of order.

Devine- Ordered, that there be and is hereby appropriated by transfer in the fiscal year 2024,
SEVENTEEN THOUSAND NINETY FIVE AND 00/100 Dollars ($17,095) as follows:
FROM:
12402-53010 CONTRACTED SERVICES-BUILDING/CODES $17,095
TOTAL: $17,095
TO:
12401-51110 LOCAL INSPECTOR $17,095
TOTAL: $17,095

To the City Council:

I hereby recommend the passage of the above order at the meeting of your Council to be held Monday, February 20, 2024.

Joshua A Garcia, Mayor

UNDER DISCUSSION:
Councilor Devine stated that this transfer would allow the Building Department to hire a new inspector, adding that the funds were there for the position.

Councilor Vacon noted that rules had to be suspended to take final action on the same night for a late file.

Motion was made and seconded to suspend the necessary rules to take final action.

Councilor Jourdain expressed support as it was budget neutral and coming from within the department's budget. He added that it was consistent with the salary paid to the former employee in this position. He emphasized that they were looking to extend an offer to someone but had to wait for this to be approved.

Councilor Vacon expressed support for this, noting that it was better to have someone in the department on a regular basis rather than relying on outside contractors.

Councilor Greaney asked if the $17,000 was full salary or partial.

Councilor Jourdain stated that it was just for this fiscal year.

Councilor I. Rivera asked if that meant starting from now or the whole fiscal year.

Councilor Jourdain stated that it started from now.
---> Passed two readings and Adopted on a call of the roll of the yeas and nays--Yeas 13--Nays 0--Absent 0.

President Murphy-Romboletti asked if item 1 should remain laid on the table.

Councilor Givner stated that it should. She then stated that she had contacted HG&E and understood that a pole petition would need to be done.

Givner- With community support, order that a street light be installed between 31 and 33 O'Connor Ave on the odd side of the street. There have been multiple vehicle break ins here. A light would provide pedestrian safety and deter vehicle break ins on this very dark section of the street.
-Ordinance / Copy to DPW
---> Laid on the table.

Motion was made and seconded to remove item 2 from the table.

The Committee on Finance to whom was referred an order that the ballot question approved by the City Council be placed on the ballot on November 4, 2024 as referenced in the 9/26/23 decision by Judge Mulqueen.
Ballot Question
Shall the City of Holyoke amend the current Community Preservation Act real estate surcharge, as established in accordance with the provisions of Section 3 of Chapter 44B of the Massachusetts General Laws, and which amendment of such surcharge is permissible pursuant to Section 16 of Chapter 44B of the Massachusetts General Laws, and approved by its legislative body, from 1.5% to 1.0%, a summary of which appears below?
(with revised dates)
8
Community Preservation Act Ballot Question and Draft Summary Ballot Question
Shall the City of Holyoke amend the current Community Preservation Act real estate surcharge, as established in accordance with the provisions of Section 3 of Chapter 44B of the Massachusetts General Laws, and which amendment of such surcharge is permissible pursuant to Section 16 of Chapter 44B of the Massachusetts General Laws, and approved by its legislative body,from 1.5% to 1.0%, a summary of which appears below?
Summary of Question
On October 3, 2023, the City Council voted, without taking a position, to place a question on the ballot which will allow voters to reduce the current Community Preservation Act real estate surcharge from 1.5% to 1.0%.. The question will be approved, and the real estate surcharge shall be so reduced, if a majority of the voters voting on the ballot question vote “yes”. The question will not be approved, and the real estate surcharge shall remain the same, if a majority of the voters voting on the ballot question vote “no”
On November 8, 2016, the voters of the City of Holyoke voted to accept Sections 3 to 7 of Chapter 44B, known as the Community Preservation Act (hereinafter referred to as the “Act’*). By accepting the Act, a

funding source was established to enable the City of Holyoke to: (1) acquire, create and preserve open space, which includes land for parks, playgrounds and athletic fields; (2) acquire, preserve and rehabilitate historic resources such as historic community buildings and artifacts; and (3) acquire, create, and preserve and support community housing to help local families meet their housing needs. By accepting the Act, a surcharge of 1.5% was assessed on real estate on an annual basis beginning in Fiscal Year 2018. Exempted from the surcharge are: (1) property owned and occupied as a domicile by any person who would qualify for low income housing or low or moderate income senior housing in the City of Holyoke, as defined in Section 2 of the Act; (2) $100,000 of the value of each taxable parcel of residential real property; and (3) $100,000 of the value of each taxable parcel of class three, commercial property, and class four, industrial property as defined in section 2A of said chapter 59. A taxpayer receiving a regular property tax abatement or exemption will also receive a pro rata reduction in the surcharge. Any taxpayer seeking a low income or senior exemption shall apply for said exemption annually to the City of Holyoke.
Recommended that the order be adopted.

UNDER DISCUSSION:
Councilor Vacon stated that if this was adopted to put on the ballot, the dates in the summary would need to change to reflect the current date.

Councilor Givner expressed her understanding that the Law Department had information to share.

Motion was made and seconded to suspend the necessary rules to allow Atty Degnan to address the Council.

Atty Degnan stated that during the Finance Committee discussion, she expressed concern as to whether this had been correctly the first time and any related liability that could cause, later determining there was not liability. She then explained that she then received questions which led the department to seek out the language of the actual vote the first time around. She then noted that her first opinion was that the Council first had to vote on the reduction and then vote to place it on the ballot. She then stated that she was told it wasn't done that way. She then stated that a lot of meetings took place on this, with a lot of work done, and watched discussion in one DGR meeting where the committee approved the 1.5% surcharge. She then explained that the DGR report containing the 1.5% surcharge as well as the ballot question were then adopted at the next City Council meeting. She then explained that while questions came up around the language that stated, "without taking a position," the language was in the summary and not in the questions itself. She then emphasized that the statute regulated what the question had to be, the Council could put anything it wanted to in the summary. She then expressed her opinion that it was done right the first time. She then explained that this would have to be done the same way as the first time, voting on the surcharge reduction and then voting on the ballot question.

Councilor I. Rivera stated that while it seemed the opposite of what he previously thought, it now made sense after being broken down. He added that he had been under the impression the Council never voted on taking a position. He then suggested that the same steps were not being taken this time.

Atty Degnan stated that it was in terms of the vote.

Councilor I. Rivera stated that it would be if the Council took a vote on the surcharge.

Councilor Devine asked to clarify that two votes would be taken, one to reduce the CPA and then another for the ballot question.

Atty Degnan stated that it would. She then explained that when it was done before, they voted on the rate and the ballot question at the same time, but it had to be clear the vote was for both.

Councilor Devine stated that the Finance Committee voted to send it out of committee but without a recommendation. She then stated that she was originally against the CPA when it was first done but had since seen the great things it had done and would be voting against the reduction.

Councilor Jourdain clarified that just one vote was taken in June of 2016. He then recalled that Council reviewed what the DOR (Department of Revenue) approved. He then expressed that the public needed to be allowed to vote, echoing his position when this issue came up in 2016. He added that some felt their taxes had been going up too much, noting that the levy had increased from $28 million in 1999 to $63 million currently. He also stated that the CPA had done lots of great work and many noble things had come out of it. He then suggested that it was not on the Council to decide that the public shouldn't get to vote. He then stated that the amount collected had nearly doubled since it started. He then clarified that he had not argued that it was exclusively through property taxes that it went up. He then suggested that if this was reduced, it would then be comparable to the original amount taken. He then suggested that while the Council would be taking a vote to support the reduction to 1%, the summary could still contain the language that the Council was not taking a position.

Atty Degnan stated that it could be done that way, emphasizing that the statute did not regulate what was done in the summary.

Councilor Jourdain stated that the language should be kept the same way, adding that the vote on the reduction was just a procedural step.

Councilor Vacon asked if the language in the order, other than the dates, was correct.

Atty Degnan stated that the language could be kept in the summary. She then stated that the ballot question in the order, which read, "*Shall the City of Holyoke amend the current Community Preservation Act real estate surcharge, as established in accordance with the provisions of Section 3 of Chapter 44B of the Massachusetts General Laws, and which amendment of such surcharge is permissible pursuant to Section 16 of Chapter 44B of the Massachusetts General Laws, and approved by its legislative body, from 1.5% to 1.0%, a summary of which appears below*," is what was done last time. She reiterated that this is okay.

Councilor Vacon stated that she just wanted to verify that the language being discussed was the same as last time.

Atty Degnan reiterated that she also wanted to be sure there was no liability and was confident there was none.

Councilor Vacon asked to confirm that the language did not need to be changed.

Atty Degnan stated that the Council just had to make sure it voted for the reduction.

Councilor Vacon stated that was done the first time by voting on the rate and the question.

Atty Degnan stated that it was done together, which was fine as long as it was clear that the rate was being voted on. She noted that in 2016, this topic was discussed. She also reiterated that the DGR report included the ballot question and the rate.

Councilor Vacon stated that 1% rate was a compromise worked out in the Finance Committee last year and presented to Council. She then stated that it was the same thing presented this year after the mayor vetoed it due to disagreement with the timing of the vote. She added that he already indicated that he would allow it to move forward once the Council votes on it. She then suggested that however people take the vote, the Council would not be taking a position. She also stated that a citywide petition was submitted from citizens asking for this question to be put on the ballot.

Councilor Greaney stated that he was able to get information from the Auditor on all of the historic preservation, open space, recreation, and affordable housing projects that the CPA funded from 2018 to 2023. He then suggested that the public see the information so that they can make informed decisions. He added that the information was broken down by ward. He also stated that the Auditor provided records which showed the total revenue of the CPA to date was $4,417,923, the total expenses were $2,798,040, the total authorized grants were $3,369,979, the reserved for expenditures was $571,939, leaving $1,047,944 in available cash. He then expressed his support for putting it on the ballot.

Councilor Anderson-Burgos noted that the item on the agenda had two parts. He then asked to clarify that it was okay to take one vote on both items.

Atty Degnan stated that in 2016, the 1.5% was voted on and the rate was voted on by the City Council, followed by a vote on the ballot question. She then stated that they had two documents but took them up together. She then reiterated that the Council had to take a vote on the reduction of the rate and then approve the ballot question.

Councilor Anderson-Burgos stated that it sounded like two votes had to be taken on one agenda item.

Atty Degnan stated that is what happened the last time, adding that they had two reports that were both taken up, and they accepted the two reports.

Councilor Anderson-Burgos asked if the body was legally required to take one vote for the ballot question and one vote for the rate change. He emphasized that this was one order.

Atty Degnan stated that the body had to. She then stated that while the reduction was in the ballot question, the Council had to take a vote on the reduction before a vote on the ballot question, which was what was done before.

Councilor Anderson-Burgos asked if they did it correctly.

Atty Degnan stated that they did. She added that the law required the legislative body to accept the statute by setting the surcharge. She then stated that the Council accepted the CPA by setting the rate in 2016, and then they approved the ballot question. She then suggested that the confusion in this case was that the statute was already accepted, but that a vote had to be taken to reduce the rate.

Councilor Anderson-Burgos emphasized that he promised that he would support putting it on the ballot this term, and he planned to keep his promise. He then expressed frustration with flyers that were sent out by the group, Let's Keep Holyoke Affordable, that had false information. He further explained that among the statements on the flyer, it stated "the CPA is a tax on homeowners, the CPA is bad for business, the CPA requires funding for more low-income housing," noting that this was similar to a statement made by a councilor about section 8 housing at a recent Taxpayers Association event. He added that the flyer also stated that "there are no automatic exemptions. You must apply every year." He then suggested that this was a lie. He then suggested that if a councilor wanted to keep their integrity, they shouldn't 'side with a group like this that was feeding lies to the community. He then asked that rather than spending energy on damaging something that was benefiting the community, councilors should spend their time trying to build the community.

Councilor Magrath-Smith noted that the first line of the summary stated that the Council was not taking a position. She then asked if taking a vote on the reduction was taking a position.

Atty Degnan stated that was how it was done last time. She then explained that the DOR did not say the Council could not do that. She further explained that as the summary was not set by statute, the Council could put those things in there.

Councilor Devine asked what would happen if the Council voted against the 1%.

Atty Degnan stated that nothing would happen and it would not get on the ballot, emphasizing the Council had to vote to approve the surcharge to put it on the ballot.

Councilor Greaney stated that this was a business decision for the residents and the information was available for the residents to get.

Councilor Jourdain suggested that both parts be done in one vote, emphasizing that the adoption of the rate was procedural to allow the question to get to the ballot because it would only be approved subject to the votes of the residents. He added that the language in the summery would make clear the Council would be neutral and not taking a position. He then sought to clarify that at the Taxpayers Association meeting, no councilors said anything disparaging but were complimentary about the Housing Authority and their mission. He noted that his only question was to be sure that Holyoke was getting its fair share of Section 8 housing.

Councilor I. Rivera stated that while he was hearing that the question was hashed out in the DGR Committee in 2016, and then went to the full Council for a vote to put it on the ballot. He then stated that he had not heard the Council voted for the rate.

Atty Degnan stated that they did.

Councilor I. Rivera asked if they did that at full Council or in DGR.

Atty Degnan stated that DGR set the rate and then the full Council adopted that rate.

Councilor I. Rivera asked how DGR could set the rate on its own.

Atty Degnan stated that full Council voted to adopt it, noting that the full Council could have voted not to accept it. She then reiterated that the Council voted to adopt the rate and the ballot question.

Councilor I. Rivera suggested that it sounded like the vote for the rate was done in the committee and not at full Council.

Atty Degnan stated that the rate was in the committee report when the Council voted to accept it.

Councilor I. Rivera asked if they voted to put it on the ballot at the same time with the same rate.

Atty Degnan stated that it was written to accept the rate and to accept the ballot question, adding that they didn't' separate it out but did the same thing. She then explained that in this case, the Council was not accepting the statute but trying to reduce the rate.

Councilor I. Rivera stated that it sounded like that wasn't done the first time, but that two things were done in one vote while now the Council was being asked to do two separate things.

Atty Degnan stated that it was clear what they did the first time. She then explained that the committee report set the rate and put the question on the ballot, and it was done all at the same time.

Councilor I. Rivera suggested that were engaging in smoke and mirrors but throwing out numbers and data but leaving out some facts in order to push out a narrative. He then suggested that while councilors were agreed on putting the question on the ballot, it wasn't as clear that the process was being done the right way.

Councilor Sullivan asked to confirm that what was done the first time was done correctly.

Atty Degnan stated that it was.

Councilor Sullivan recalled that when this was done the first time, the committee had a choice from 0.5% to 3% and chose to pick something in the middle. He added that there were several meetings and public hearing, discussion of getting more from the state at a higher percentage or not getting anything below a certain percentage and found that 1.5% was getting a fair amount from the state. He then noted that he was against it, it passed, and now he was an advocate for it.

Councilor Magrath-Smith asked if the Council would be in favor of amending the summary to allow for more clarity in terms of the outcome, specifically what the average single family homeowner was paying and what they would save with the reduction.

Atty Degnan stated that while it could be done, it should indicate what the rate would be, what the exemptions would be and who they would apply to. She then asked if the suggestion was to show what the impact would be on taxpayers.

Councilor Magrath-Smith stated that the goal of putting the question on the ballot was to give taxpayers a chance to lower their taxes so it made sense that they understood what they were voting for. She suggested that many voters may not be clear what 1.5% meant for them.

Atty Degnan stated that the information should be accurate but she was unclear where that would be located.

Councilor Magrath-Smith stated that she was able to get the information from the Tax Collector's office.

Atty Degnan asked if the suggestion was to put the information on the ballot summary.

Councilor Magrath-Smith stated that it was.

Atty Degnan stated that she would like to look at it first before determining if it could go on there, noting that the statute dd not address this question.

Councilor Vacon expressed concern that this was becoming too far afield, emphasizing that if this information for homeowners was put into the summary, there would also need to be information for business owners who were more impacted economically. She added that to be fair, the status of the CPA account and how it would be impacted would also need to be included. She then expressed faith that voters could figure out how this would affect them. She also suggested that the summary was to provide information and not to make an argument one way or the other. She then called for the vote to be taken.

Councilor I. Rivera asked if this would be one vote or two.

Atty Degnan suggested that there first be a vote to take a vote on the reduction from 1.5% to 1.0%.

Councilor Jourdain made a motion to adopt the reduction and adopt the language of the ballot question. Councilor Vacon seconded the motion.

Councilor Devine suggested that there should be one vote on the percentage and then a vote on the ballot question, noting that the whole thing fails if the percentage questioned failed.

Councilor Vacon stated that the motion in order would include the question.

Atty Degnan stated that the motion was in order, emphasizing that there had to be a vote on accepting the rate and then accepting the ballot question. He then explained that while she was saying there were two issues that needed to be voted on, both could be done in one vote.

President Murphy-Romboletti stated that there was a motion prior to that.

Councilor Devine clarified that there was a motion to vote on the rate, and then vote on the ballot question depending on what happens with the first vote.

Councilor Greaney noted that if the Council voted on the rate, it was taking a position. He added that the object was to not take a position.

Councilor Jourdain noted that Councilor Devine's motion to take the votes separately was not seconded, and that the motion to combine the votes was seconded and recognized by the Chair.

President Murphy-Romboletti asked if the intent was to take one vote or two.

Councilor Jourdain stated that it would be one vote, as long as both elements are clear in the motion.

Councilor Vacon asked Atty Degnan to ensure that the motion was in order.

Atty Degnan stated that as long as both elements are voted on, they can be voted on at the same time or separated.

Councilor Jourdain noted that the only change was changing October 3, 2023 to the current date.

President Murphy-Romboletti added that the date of the election would be changed from November 4, 2024 to November 5, 2024.

Councilor Ocasio asked to clarify that if she had to pick one of the options when she voted.

Councilor Jourdain stated that it would be all in one vote.

Councilor I. Rivera raised a point of order, questioning that some councilors could suggest one way to do it and everyone had to go along. He suggested that it could also be done in two votes.

President Murphy-Romboletti stated that a motion was made and seconded, and that was how she was proceeding.
---> Report of Committee received and recommendation Denied on a call of the roll of the yeas and nays--Yeas 6 (Bartley, Greaney, Jourdain, Ocasio, Sullivan, Vacon)--Nays 7--Absent 0.

Motion was made and seconded to reconsider the previous action.

Councilor Greaney raised a point of order, asking if democracy was allowing people to vote.

President Murphy-Romboletti asked if that was a point of order.
---> Laid on the table.

COMMUNICATIONS

(1:26:25)

From Mayor Joshua Garcia, letter reappointing Ms. Gladys Lebron-Martinez of 224 Elm St. Holyoke to serve as a Commissioner on the Holyoke Housing Authority. Mr. Lebron-Martinez will service a five-year term, expiring on April 1, 2029.
---> Received and appointment confirmed.

Motion was made and seconded to suspend the necessary rules to take up items 4 and 7 as a package.

From City Clerk Brenna Murphy McGee and Admin. Assistant Jeffery Anderson-Burgos, minutes from the February 6, 2024 meeting
---> Received and Adopted.

From HEDIC, meeting minutes from December 12, 2023 meeting
---> Received.

From Jane Mantolesky, Assistant City Solicitor, Approval of Zoning Ordinance Amendment
---> Received and referred to the Ordinance Committee.

Communication from Jane Mantolesky, Assistant City Solicitor, letter regarding $300,000 transfer
---> Received and referred to the Finance Committee.

Motion was made and seconded to suspend the necessary rules to take up item 16 out of order.

The Committee on Finance to whom was referred an order that there be and is hereby appropriated by transfer in the fiscal year 2024, THREE HUNDRED THOUSAND AND 00/100 Dollars ($300,000) as follows:
FROM:
8810-10400 CITY STABILIZATION $300,000
TOTAL: $300,000
TO:
19412-57630 CLAIMS & DAMAGES $300,000
TOTAL: $300,000

have considered the same and Recommended that the order be denied.

Committee Members:

Patricia Devine
Kocayne Givner
Michael Sullivan
Kevin A. Jourdain
Linda L. Vacon

UNDER DISCUSSION:
Councilor Devine stated following the meeting, she felt that the way this was handled was wrong. She questioned taking something up not on the agenda in a subcommittee was wrong. She suggested that this be sent back to committee to have a discussion with the Law Department.

Councilor Jourdain stated that the only thing wrong with what occurred was that rule 4D was not being followed which established that tabled items should already be posted on the agendas. He then suggested that the system breaks down when rules aren’t followed. He then stated that it was a practice committees needed to get back into. He then suggested that there should be consideration between items that were put into committee versus items that had actually been tabled. He emphasized that this item was actually tabled at a previous meeting and should have been on the agenda. He then explained that this item was brought up and sent out. He then suggested that a motion to remove it from committee could be made to pull it from committee to properly take it up.

Councilor Jourdain made a motion to remove the item from the Finance Committee. Councilor Bartley seconded the motion.

Councilor Devine made a motion to request a roll call vote.

Councilor Jourdain noted that requesting a roll call vote required 3 members to ask for it.

Councilor I. Rivera seconded the motion. Councilor Givner thirded the motion.

Motion passed on a call of the roll of the yeas and nays--Yeas 11--Nays 2 (Devine, Givner)--Absent 0.

Councilor Jourdain made a motion that the order be denied. Councilor Bartley seconded the motion.

Councilor Bartley questioned why it would need to go back to committee. He explained that there were two executive sessions to discuss this matter and while he couldn't talk about the specifics issues, claims and damages was for settling a lawsuit. He then expressed concern that this was coming out of stabilization for a departmental matter. He emphasized that the department wasn't taking a hit. He then explained the Council was now allowed to amend financial orders. He then clarified that while he did not oppose the payment, he opposed the process, adding that it was a departmental problem they caused.

Councilor Jourdain explained that the motion to deny was due to previous rulings that financial orders couldn't be given a leave to withdraw. He then expressed his understanding that another proposal would be coming to reconfigure the money, which would make this proposal unnecessary.

Councilor Devine asked for clarification of what a yes or no vote meant.

Councilor Jourdain stated that a yes vote would be to deny the transfer based on the Council's recommendation while a no vote would be to adopt the transfer.
---> Passed two readings and Denied on a call of the roll of the yeas and nays--Yeas 11--Nays 2 (Devine, Givner)--Absent 0.

PRESIDENT'S REPORT

(1:41:15)

President Murphy-Romboletti stated that as St. Patrick's Parade season was starting, Admin Asst Anderson-Burgos had been sending out reminder emails for various events. She then stated that there was a headcount needed for the Ambassador's Breakfast taking place the morning of March 17th before the parade.
She also stated that the March 5th Council meeting was rescheduled to March 6th due to the Presidential Primary.
She also stated that several councilors attended the Coronation Ball and Awards Night over the weekend. She then offered congratulations to the Colleen Court, specifically to Elizabeth Gourde who was crowned Grant Colleen. She then noted that the Parade Committee award winners and colleens would be coming in for the March 6th meeting.
She then stated that the Taxpayers Association and the Chamber of Commerce would be hosting a reception for elected officials on Thursday, April 11th at Gary Rome, 4:30-7:30 p.m.
She then offered a reminder that this was the first meeting with the new rule that meetings end at 10 p.m.

Councilor Bartley noted that this would be the 10th year inviting the Parade Committee in but the first year the Caledonian Pipe Band would not be joining. He noted that they would have been good for the 5th but were booked on the 6th. He then stated that he was able to get a band from Manchester, Connecticut who will coincidentally be marching in the parade for the first time in many years.

Councilor J. Rivera, on behalf of herself and Councilor Sullivan, asked for a moment of silence for two families who recently lost loved ones due to being hit by vehicles in the city.

A moment of silence was observed in memory of the two residents recently passed.

COMMITTEE REPORTS

(1:46:35)

Motion was made and seconded to suspend the necessary rules to take up items 9 and 10 as a package.

The Committee on Ordinance to whom was referred an order With community support, order that all ordinances and charter rules reflecting city council and city council subcommittee meeting notices be updated to reflect acceptance of email as sufficient method of notice, and city website posting as sufficient method of public notice.

have considered the same and Recommended that the order has been complied with.

Committee Members:

Israel Rivera
Linda L. Vacon
Meg Magrath-Smith
David K. Bartley
Jenny Rivera

UNDER DISCUSSION:
Councilor I. Rivera stated that the intent was to address how notice was being handled, and that the committee considered it complied with since Charter and Rules was currently doing the real work on this order.
---> Report of Committee received and recommendation Adopted.

The Committee on Ordinance to whom was referred an order that the Director of the Office of Planning &.Economic Development be authorized to provide a flexible work schedule for PSA members. Flexible work schedule will allow for evening meetings to be incorporated into the formal work day. A flexible schedule will still be required to fulfill the 35 hours a week requirement. All additional contractual and ordinances related to these positions will be adhered to.

have considered the same and Recommended that the order has been complied with.

Committee Members:

Israel Rivera
Linda L. Vacon
Meg Magrath-Smith
David K. Bartley
Jenny Rivera

UNDER DISCUSSION:
Councilor I. Rivera stated that Personnel Director, Kelly Curran, explained that these matters were handled during union negotiations which made it difficult to make one blanket rule.
---> Report of Committee received and recommendation Adopted.

Motion was made and seconded to suspend the necessary rules to take up item 11 and 12 as a package.

The Committee on Ordinance to whom was referred an order Per constituent request, order that the handicap placard be removed from 277 Walnut St as resident Jane Pafford has moved.

have considered the same and Recommended that the order be adopted.

Committee Members:

Israel Rivera
Linda L. Vacon
Meg Magrath-Smith
David K. Bartley
Jenny Rivera

---> Report of Committee received and the Ordinance passed its first reading.
The Ordinance passed its second reading.
The Ordinance was passed to be enrolled.
The Committee has considered the same and find that it is truly and properly enrolled.
Report of Enrollment received.
The Ordinance was passed to be Ordained and Adopted on a call of the roll of the yeas and nays--
Yeas 13--Nays 0--Absent 0.
Approved by the Mayor.

12. The Committee on Ordinance to whom was referred an order that the handicap sign located in front of 184 Sargeant St be removed.

have considered the same and Recommended that the order be adopted.

Committee Members:

Israel Rivera
Linda L. Vacon
Meg Magrath-Smith
David K. Bartley
Jenny Rivera

---> Report of Committee received and the Ordinance passed its first reading.
The Ordinance passed its second reading.
The Ordinance was passed to be enrolled.
The Committee has considered the same and find that it is truly and properly enrolled.
Report of Enrollment received.
The Ordinance was passed to be Ordained and Adopted on a call of the roll of the yeas and nays--
Yeas 13--Nays 0--Absent 0.
Approved by the Mayor.

(1:53:10)

The Committee on Finance to whom was referred an order that in accordance with M.G.L. Chapter 44 Sec. 53A, the City Council hereby accepts the provisions of the "2024 MASSDEP RECYCLING DIVIDENDS/SUSTAINABLE MATERIALS RECOVERY PROGRAM , $9,100, NO MATCH " grant and authorizes the establishment of a Fund or other method appropriate for the accounting of the receipts and expenditures of all resources associated with the administration of said grant.

have considered the same and Recommended that the order be adopted.

Committee Members:

Patricia Devine
Kocayne Givner
Michael Sullivan
Kevin A. Jourdain
Linda L. Vacon

UNDER DISCUSSION:
Councilor Devine stated that there was a point system tied to this grant, with each point being worth $1,300, leading to the grant's total being $9,100.
---> Report of Committee passed two readings and Adopted on a call of the roll of the yeas and nays--Yeas 13--Nays 0--Absent 0.
Approved by the Mayor.

The Committee on Finance to whom was referred an order that there be and is hereby appropriated by transfer in the fiscal year 2024, NINETY THOUSAND EIGHT HUNDRED SIXTY ONE AND 00/100 Dollars ($90,861) as follows:
FROM:
12201-51105 FIREFIGHTER $90,861
TOTAL: $90,861
TO:
12201-51102 DEPUTY FIRE CHIEF $65,588
12201-51300 OVERTIME 8,307
12201-51500 VACATION/PERSONAL DAY BUYBACK 4,506
12201-51510 SICK LEAVE/INCENTIVE BUYBACK 12,460
TOTAL: $90,861

have considered the same and Recommended that the order be adopted.

Committee Members:

Patricia Devine
Kocayne Givner
Michael Sullivan
Kevin A. Jourdain
Linda L. Vacon

UNDER DISCUSSION:
Councilor Devine stated that this was tied to the Deputy Chiefs' bargaining agreement of three years, which would enable them to be more active in rescues. She added that in regard to personal liability of

employees, it used to say that the Chief would assign an employee to light duty after 30 days of being injured on duty, but it had bee lowered to 14 days. She also stated that Juneteenth had been added to their holidays. She also stated that they reduced the number of days they could work out of grade.
---> Report of Committee passed two readings and Adopted on a call of the roll of the yeas and nays--
Yeas 13--Nays 0--Absent 0.
Approved by the Mayor.

The Committee on Finance to whom was referred an order that in accordance with M.G.L. Chapter 44 Sec. 53A, the City Council hereby accepts the provisions of the "FY2024 SHANNON COMMUNITY SAFETY INITIATIVE (CSI), $576,814.28, 25% MATCH PAID BY SUBRECIPIENTS" grant and authorizes the establishment of a Fund or other method appropriate for the accounting of the receipts and expenditures of all resources associated with the administration of said grant.

have considered the same and Recommended that the order be adopted.

Committee Members:

Patricia Devine
Kocayne Givner
Michael Sullivan
Kevin A. Jourdain
Linda L. Vacon

UNDER DISCUSSION:
Councilor Devine stated that this was a multifaceted grant that had been around for some time. She then explained that there were several local clubs, organizations, and police departments involved. She further explained that there would be several local youth programs for recreation, educational support, career development, and counseling.

Councilor Greaney asked for an explanation of the method of accounting of receipts and expenditures.

Councilor Devine stated that this was on every transfer and the Auditor usually takes care of that.

Councilor I. Rivera stated that the program had been around for at least 10 years and that great things had come out of it, but had questions about data on the impact, goals, and what was being measured. He noted that Eileen Cavanaugh from the Boys and Girls Club stated that the state was partnering with UMass and would be able to provide some of the data.

Councilor Devine
---> Report of Committee passed two readings and Adopted on a call of the roll of the yeas and nays--
Yeas 13--Nays 0--Absent 0.
Approved by the Mayor.

ORDERS AND TRANSFERS

(2:04:30)

Jourdain, Vacon, Bartley- Ordered, amend Rule 6E by adding the following: that no member of the City Council shall make references to or about another member but in respectful terms whether inside or outside the City Council Chambers including on social media.
---> Received and referred to the Charter and Rules Committee.

Jourdain- That the city's Ethics Ordinance 2-69 be amended as follows:
a. That the city government shall create and maintain an Ethics and Compliance hotline for the City of Holyoke overseen by a professional, reliable, and independent hotline services provider for the purpose of eliminating waste, fraud and abuse in our city government. The program shall foster a strong "see something, say something" culture in Holyoke government.
b. The city shall take extensive efforts to spread the awareness of the hotline for use by everyone including but not limited to employees, managers, vendors, elected officials, regulators, and the general public;
c. It shall also provide various options for communicating information;
d. We shall ensure confidentiality, anonymity and protection from retaliation;
e. The ordinance and the hotline vendor itself shall establish clear-cut message handling and investigative procedures.
f. It is recommended that the Personnel Director and City Auditor shall be the city officials in charge of working with the hotline vendor to manage the hotline for all messages, incidents or complaints related to all city operations and departments except the school department. School department messages, incidents or complaints shall be managed by Superintendent of Schools or their designee.
g. The hotline vendor shall produce an annual report every January of the messages, incidents, or complaints of the prior calendar year to provide a statistical analysis by department in a way that reasonably balances confidentiality and the public's right to know. This annual report shall be published and provided to the City Council, Mayor and published on city website for public review.
h. The City Council may from time to time hold meetings with the hotline vendor and/or key city officials to review data and overall improve the efficiency and effectiveness of the program.
---> Received and referred to the Ordinance Committee.

Councilor Bartley asked to be added to item 17.

Jourdain, Vacon, Bartley- Ordered, add a new Rule 6G that no member shall make any external statements, social media posts, or texts regarding City Council business during any meeting of the City Council or its committees in the spirit of the open meeting law.

Councilor Bartley asked to be added to the order.
---> Received and referred to the Charter and Rules Committee.

Jourdain- Ordered, that the Treasurer pursuant to Ordinance 2-106 please provide the City Council with a report of all of the bonds currently in existence in the city for city officers (including his own). Please provide the name of individual, title, amount, name of surety company, and annual premium cost to the city.

Councilor Jourdain stated that there was an ordinance already requiring this, but it wasn't being provided.

Councilor Devine asked to clarify if the intent was that the Treasurer provide this report to each councilors.

Councilor Jourdain stated that there should be a list of every employee that had a bond.

Councilor Devine asked why it would be copied to Finance.

Councilor Jourdain stated that it would be to have a discussion or review.
---> Received and Adopted. Copy to Finance, Treasurer.

Jourdain- Ordered, that the Mayor, Administrative Assistant to the City Council, Tax Collector and Treasurer please review Ordinance 82-3A and please make sure it is being complied with relative to all future appointments that come before the City Council. That a copy of this order be sent to all named in this order.

Councilor Anderson-Burgos asked how the administrative assistant could enforce an ordinance.

Councilor Jourdain stated that the administrative assistant facilitates information that comes into the Council, including letters for appointees. He then explained that the ordinance required that the Council receive a report that taxes had been paid by appointees for city boards and commissions. He then explained that while it was on the Mayor and the Tax Collector to provide the reports, the administrative assistant can offer a reminder about them when appointment letters come through.

Councilor Anderson-Burgos stated that it appeared the administrative assistant was being asked to enforce an ordinance.

Councilor Jourdain clarified that it was about reminding them to provide the reports when the paperwork comes through.

Councilor I. Rivera stated that he was not aware people serving on committees had to have a whole credit check.

Councilor Jourdain clarified that it wasn't credit check but just ensuring taxes were paid.
---> Received and Adopted. Copy to Mayor, Admin, Tax Collector, Treasurer.

Motion was made and seconded to suspend the necessary rules to take up items 22, 24, 26, and 27 as a package.

Ocasio- Ordered that DPW or whoever is responsible, to do a street sweep and side walks clean up. All over South Holyoke.
---> Received and Adopted. Copy to DPW.

Ocasio- Ordered that DPW pave the hole in the alleys, do to safety for residents. And specifically Handicap that their way out in in the back.

Councilor Vacon asked if there was an address for this.

Councilor Ocasio stated that a majority of them only have a ramp to go out through the back.

Councilor Vacon suggested that the order be amended so that they know where to go.

Councilor Ocasio stated that she would give them the information.
---> Received and Adopted. Copy to DPW.

Ocasio- Ordered that the DPW go back and clean up where they cut the branches in corner of East and Sargent St
---> Received and Adopted. Copy to DPW.

Ocasio- Ordered that DPW follow up on Sign on sidewalk that people hard to get by with wheelchair, electric scooters and parents with strollers.

President Murphy-Romboletti asked if this was at the intersection of Cabot and South Summer.

Councilor Ocasio stated that it was right at that corner.
---> Received and Adopted. Copy to DPW.

Councilor Devine asked for a moment of silence for Eileen Minkley, noting that her husband, Ed, was a postal carrier in the city for a long time. He added that she worked for the RMV.

A moment of silence was observed for Eileen Minkley.

Ocasio- Who responsibility to get names to remove Handicap sign when individuals no longer live there.
---> Received and referred to the Ordinance Committee.

Ocasio- Ordered that Someone who is in charge of Shool Buses ,to come in an explain to parents, why kids not getting busses and if they ever going to get them.
---> Received and referred to the Joint City Council and School Committee.

Sullivan- That the Vacant Building fee be adjusted to take into account the size (SF) of the building. Currently, a flat fee is assessed which is not reflective of the burden to the city and it's taxpayers.
---> Received and referred to the Ordinance Committee.

Vacon, Bartley- that the law department provide the total amount spent to date and status defending the Planning Board in response to the lawsuit filed by Log Cabin.

Councilor Bartley asked to be added to the order. He then explained that this pertained to a lawsuit caused by a vote of the Planning Board. He then noted that it was a 3-2 vote in favor but 4 votes were required. He added that a lawsuit was filed by a group supporting the development. He also stated that it had now cost the city tens of thousands of dollars in outside legal fees as the Law Department was not defending it. He then emphasized that the report needed to provide the total amount spent to date.
---> Received and Adopted. Copy to Law Department.

Vacon-That DPW purchase six to ten of the rubber/portable speed bumps and put them in trouble spots temporarily around the city and move them randomly. DPW Director and/or City Engineer will decide safe placement.

Councilor Vacon stated that she believed an ordinance may be needed to support this and then an appropriation would needed to buy them.
---> Received and referred to the Ordinance Committee.

Vacon- The City Solicitor provide an update to the City Council on the status of the 11 Yale St. lawsuit and if pilot payments are being made by the program located there.

Councilor Vacon stated that while she understood the city was not a party to the lawsuit but was asked to hold up consideration of an ordinance change because of the lawsuit.

Councilor Jourdain noted that there was supposed to be a PILOT agreement and the Tax Collector should be providing a report if payments were being received.
---> Received and Adopted. Copy to the Law Department, Tax Collector.

Bartley- Ordered, that the City Council approve an Amendment to a Home Rule Petition for the purpose of expanding the Center City Liquor License Area.
---> Received and referred to the Development and Governmental Relations Committee.

Devine- That the Law Department give an opinion as to the following:
1) Can a tabled order be taken up through a subcommittee of the City Council or 2) Must it be legally taken up at a regular City Council meeting? If possible can an opinion be given prior to the next City Council meeting?

Councilor Devine stated that it could be withdrawn since the Law Department already provided an opinion.
---> Given a leave to withdraw.

Devine- ORDERED that the Law Department and Secretary of State render an opinion if the following ballot question can be placed on the November 2024 ballot.
Shall the City of Holyoke make no changes to the current Community Preservation Act (CPA) as established in accordance with the provisions of Massachusetts General Laws?
---> Received and referred to the Law Department.

Motion was made and seconded to suspend the necessary rules to take up items 35 through 38 as a package.

Devine- Ordered, that in accordance with M.G.L. Chapter 44 Sec. 53A, the City Council hereby accepts the provisions of the "MA DEPARTMENT OF FIRE SERVICES FY24 FIREFIGHTER EQUIPMENT GRANT, $17,245.53, NO MATCH" grant and authorizes the establishment of a Fund or other method appropriate for the accounting of the receipts and expenditures of all resources associated with the administration of said grant.

To the City Council:

I hereby recommend the passage of the above order at the meeting of your Council to be held Monday, February 20, 2024.

Joshua A Garcia, Mayor
---> Received and referred to the Finance Committee.

Devine- Ordered, that in accordance with M.G.L. Chapter 44 Sec. 53A, the City Council hereby accepts the provisions of the "MA DEPT OF AGRICULTURAL RESOURCES- ARPA SPENDING BILL EARMARK, $90,000, " and authorizes the establishment of a Fund or other method appropriate for the accounting of the receipts and expenditures of all resources associated with the administration of said grant.

To the City Council:

I hereby recommend the passage of the above order at the meeting of your Council to be held Monday, February 20, 2024.

Joshua A Garcia, Mayor
---> Received and referred to the Finance Committee.

Devine- Ordered, that in accordance with M.G.L. Chapter 44 Sec. 53A, the City Council hereby accepts the provisions of the "MASS STATE POLICE-PROJECT SAFE NEIGHBORHOODS, $40,000, NO MATCH" grant and authorizes the establishment of a Fund or other method appropriate for the accounting of the receipts and expenditures of all resources associated with the administration of said grant.

To the City Council:

I hereby recommend the passage of the above order at the meeting of your Council to be held Monday, February 20, 2024.

Joshua A Garcia, Mayor
---> Received and referred to the Finance Committee.

Devine- Ordered, that there be and is hereby appropriated by transfer in the fiscal year 2024, NINETY FIVE THOUSAND EIGHT HUNDRED AND 00/100 Dollars ($95,800) as follows:
FROM:
12101-51107 PATROLMEN $95,800 |
TOTAL: $95,800
TO:

12102-52410	R&M MOTOR VEHICLES	$8,000
12102-52500	R&M BUILDINGS	2,000
12102-53010	DATA MAINTENANCE	13,000
12102-53030	PRINTING	2,000
12102-54220	SUPPLIES-OTHER	500
12102-54800	M/V FUEL	37,000
12102-54830	M/V SUPPLIES	32,000
12102-57301	LEGAL DEFENSE	1,300

TOTAL: $95,800

To the City Council:

I hereby recommend the passage of the above order at the meeting of your Council to be held Monday, February 20, 2024.

Joshua A Garcia, Mayor
---> Received and referred to the Finance Committee.

Devine- Ordered, that there be and is hereby appropriated by transfer in the fiscal year 2024, THIRTY NINE THOUSAND SEVEN HUNDRED SIX AND 65/100 Dollars ($39,706.65) as follows:
FROM:
12101-51105 SERGEANTS $10,493.16
12101-51107 PATROLMEN 29,213.49
TOTAL: $39,706.65
TO:
12101-51180 INJURED ON DUTY (PAYROLL 2/3/24) $39,706.65
TOTAL: $39,706.65

To the City Council:

I hereby recommend the passage of the above order at the meeting of your Council to be held Monday, February 20, 2024.

Joshua A Garcia, Mayor

UNDER DISCUSSION:
President Murphy-Romboletti stated that this covered 15 officers.
---> Passed two readings and Adopted on a call of the roll of the yeas and nays--Yeas 13--Nays 0--Absent 0.

LATE FILED ORDERS AND COMMUNICATIONS

(2:27:55)

Bartley, Jourdain, Anderson-Burgos - Ordered, That DPW replace the missing street sign at Ivy Ave.

Councilor Anderson-Burgos asked to be added to the order.

Motion was made and seconded to take final action.

Motion was made and seconded to amend St to Ave and take final action.
---> Received and Adopted. Copy to DPW.

From Alicia Zoeller, Administrator Office of Community Development, FY2024 CDBG Spreadsheet and Proposal Book
---> Received and referred to the Development and Governmental Relations Committee.

Devine - Ordered that the City Council consider approving the purchase by the City of 225 High Street, Holyoke by a consensual order of taking. This order is a companion order to a previous order requesting a transfer in FY 2024 of $850,000.00 from several accounts to Capital outlay-school buildings.
---> Received and referred to the Finance Committee.

Vacon - That our ordinance that requires sinks in certain establishments (such as tattoo parlors, etc) be connected to city water be modified to allow for portable sinks as an option.
---> Received and referred to the Ordinance Committee.

Adjourned at 9:34 PM

Brenna Murphy McGee

Holyoke City Council

Jeffery Anderson-Burgos
Administrative Assistant

March 13, 2024

Re: Request to amend the City Council minutes of February 20, 2024

At the March 6th City Council meeting, the minutes of the previous meeting were referred back to me with the request that I work with the City Clerk to add in additional clarifying information from Councilor Vacon that essentially rebuts a statement made by a member of the public during the public comment period of that meeting. I spoke with Attorney Degnan and with City Clerk Murphy McGee because I had questions as to whether this was an appropriate reason to amend the minutes. The feedback that I got was that the minutes are a record of what happened during the meeting, which was my understanding as well. Corrections can be made when there is an inaccuracy over what was stated during the meeting, but inserting clarifications of a statement that was made if such a clarification wasn't stated during the meeting wouldn't be an appropriate reason to amend them. For that reason, I will have to decline the request.

Sincerely

Jeffery Anderson-Burgos

HOLYOKE CITY HALL -- 536 DWIGHT STREET -- ROOM 10 -- HOLYOKE, MASSACHUSETTS 01040
Phone (413) 322-5525 Email: anderson-burgosj@holyoke.org

REGULAR MEETING OF THE CITY COUNCIL

March 6, 2024

The meeting was called to order by President Murphy-Romboletti at 7:02 PM

The Clerk called the roll. Present Members in person 12 (Anderson-Burgos, Bartley, Devine, Givner, Greaney, Jourdain, Magrath-Smith, Murphy-Romboletti, Ocasio, I. Rivera, J. Rivera, Sullivan). Present Members on Zoom 1 (Vacon).

The Pledge of Allegiance was recited.

President Murphy-Romboletti stated that as it was the first March meeting, member of the Holyoke St. Patrick's Parade Committee and the Ancient Order of Hibernians (AOH) had been invited.

Motion was made and seconded to suspend the necessary rules to enter the Chambers and be presented with proclamations.

The Manchester Pipe Band filled the chambers with celebratory bagpipe music, to the enjoyment of all.

Councilor Bartley stated that this was the tenth time inviting in the Parade Committee as well as the second time inviting the AOH to the first March meeting. He then thanked the Manchester Pipe Band for filling in, noting that the Caledonian Pipe Band had usually been there but were unavailable. He then invited Joseph O'Connor to the podium to introduce dignitaries from the Hibernians.

J. O'Connor, President of the AOH, introduced Paula Paoli, Ladies President of the AOH. He then stated that their motto was friendship, unity, and true Christian charity, emphasizing that their award recipients lived that every day. He then introduced Patty Clayton as their Woman of the Year, John Gaughan as their Man of the Year, and Jim Kelly as their Christian Charity Award recipient. He also introduced Barbara Twohig, the AOH Ladies State President.

Councilor Bartley thanked Councilor Devine for putting her providing her calligraphy skills to write out the proclamations. He then introduced Hayley Feyre Dunn, President of the St. Patrick's Parade Committee.

H. Dunn stated that this annual tradition was one the committee's favorite events of the year to have their award winners and Colleens honored. She then noted that they would be marching through Holyoke in just 11 days. She then introduced the year's grand Marshal, Mary Lynch, affectionately known as Auntie Mary and described as the grandest of Grand Marshals. She then introduced Citizenship Award winner, Billy Harbilas, who was unable to be present that evening. She stated that he had helped to run the St. Patrick's Road Race for over 30 years, the committee's largest annual fundraiser. She also introduced Rohan Award recipient, Stephanie Joyce. She then introduced O'Connell Award recipient, Johnny Driscoll. She also introduced Gallivan Award winner, Susie Howard. She also acknowledged that the JFK Award winner, Mike Gorman, play-by-play commentator for the Boston Celtics, would be honored the weekend of the parade. She added that Dr. Catherine B. Shannon would be honored in a breakfast the morning of the parade. She then explained that Dr. Shannon had been instrumental in conversations during the Northern Ireland peace process many years earlier. She then introduced the Collen Court, Grand Collene Elizabeth Gourde, as well as Natalie Morris, Hunter Edwards (unavailable to attend), Taryn Ryan (also unavailable), and Miss Congeniality Amelia George. She then stated that the parade would have over 25 bands, a dozen floats, along with new entertainment.

President Murphy-Romboletti thanked the committee for coming in. She added that as a Parade Committee member, she understood the effort it took. She also thanked Councilor Bartley for starting the tradition, noting all of the coordination it took.

Motion was made and seconded to take a roll call vote that for the purposes of this meeting would be applicable to all motions to receive, to refer items to committee, remove items from the table, place items on the table, package items together, comply with items, or suspend the rules, unless there is an objection. Motion passed on a call of the roll of the yeas and nays--Yeas 13--Nays 0--Absent 0.

The name of Councilor Jourdain was pulled to head the roll call voting.

Motion was made and seconded to suspend the necessary rules to take up order 66 out of order.

Councilor Givner- Ordered, that the Honorable City Council accept the revised proposal for 689 Main Street (Assessors Map 055, Block 00, Parcel 009) as described in the letter (attached) previously submitted as a communication to the City Council.

Councilor Bartley stated that he would recuse himself from all votes related to this item.
---> Received and referred to the Development and Governmental Relations Committee.

PUBLIC COMMENT

(22:50)

Helene Florio, 31 Wellesley Road, expressed that she was baffled by the intensity of the Council to get into the weeds on whether to put the CPA question on the ballot. She noted that it was approved to be put on the ballot at the request of multiple taxpaying citizens and businesses, those who pay the bill for the city. She then emphasized that putting it on the ballot would be honoring its own promise. She then suggested that it was not fair to vote against it because of individual opposition to it. She also suggested that there was misinformation being spread, adding that the businesses who paid the bulk of the extra tax could not request an abatement. She also suggested that the wording of the question did include information that people had to apply annually for an exemption. She also stated that the cost of living was increasing daily. She then demanded that the question to be put on the ballot.

Lori Belanger, 16 Roland Street, expressed her support for putting the CPA question on the ballot. She then emphasized that the CPA would not be going away, noting that the result of the question would either keep it at 1.5% or reduce it to 1%. She then suggested that everything else being debated beyond just putting the question the ballot was a secondary matter. She then suggested that points about small residential averages may be convenient for those making those points but was not accurate and was a misuse of stats. She then explained that the businesses who already paid double the residential rate were getting the biggest bill contributing into the fund. She added that they also did not have an opportunity for any exemption. She then asked that the questions be put on the ballot to allow the voters to speak.

Kristen Sykes, 280 West Franklin Street, expressed her desire to see Holyoke become safer for walking and biking. She then stated that she was the Chair of the Holyoke Biking and Pedestrian Committee. She then explained that their goals included providing recommendation to the City Council on related safety issues as well as to provide a forum for residents and community organizations to raise related issues, and to assist the city in developing bicycle and pedestrian systems, to educate and do public outreach, to use biking and walking as a means to improve the health of residents, and to work with the city's planning agencies. She highlighted a recent newspaper article that focused on a ride in motor vehicle crashes in the commonwealth, including many involved pedestrians and bicyclists. She also emphasized that there were two fatalities in the city in just the last couple weeks. She also expressed support for Councilor Givner's traffic safety pledge efforts.

Lyn Horan, 100 Southampton Road, stated that she spoke to three other city councils in the area and found none of them only allowed the public to speak for 90 seconds. She suggested that this was not long enough to speak on any of the complex issues in the city. She then suggested that when so few people vote or have faith in government, only allowed 90 seconds was not showing people that the city wants them to participate. She also

Motion was made and seconded to suspend the necessary rules to take up item 59 out of order.

Councilor Devine stated that she would have a Finance Committee meeting on March 29th and that this item could be discussed then.

Devine-ORDERED that 2 separate votes be taken by the City Council on the Community Preservation Act (CPA) as follows:
#1 whether to reduce the percentage from 1.5 % to 1%
#2 vote to put the CPA results from this question on the ballot

Councilor Devine stated that she filed this to help clear up confusion over whether it needed to be one vote or two.
---> Received and referred to the Finance Committee.

LAID ON THE TABLE

(33:45)

President Murphy-Romboletti asked if this was to remain on the table.

Councilor Givner stated that she had been in touch with HG&E and the resident where the proposed light would be. She then explained that the resident did not agree with the terms so a pole petition would be submitted at a future date.

Motion was made and seconded to remove item 1 from the table.

Councilor Givner- With community support, order that a street light be installed between 31 and 33 O'Connor Ave on the odd side of the street. There have been multiple vehicle break ins here. A light would provide pedestrian safety and deter vehicle break ins on this very dark section of the street.
-Ordinance / Copy to DPW
---> Given a leave to withdraw

Motion was made and seconded to remove item 2 from the table.

The Committee on Finance to whom was referred an order that the ballot question approved by the City Council be placed on the ballot on November 4, 2024 as referenced in the 9/26/23 decision by Judge Mulqueen.
Ballot Question
Shall the City of Holyoke amend the current Community Preservation Act real estate surcharge, as established in accordance with the provisions of Section 3 of Chapter 44B of the Massachusetts General Laws, and which amendment of such surcharge is permissible pursuant to Section 16 of Chapter 44B of the Massachusetts General Laws, and approved by its legislative body, from 1.5% to 1.0%, a summary of which appears below?
(with revised dates) 8
Community Preservation Act Ballot Question and Draft Summary Ballot Question

Shall the City of Holyoke amend the current Community Preservation Act real estate surcharge, as established in accordance with the provisions of Section 3 of Chapter 44B of the Massachusetts General Laws, and which amendment of such surcharge is permissible pursuant to Section 16 of Chapter 44B of the Massachusetts General Laws, and approved by its legislative body, from 1.5% to 1.0%, a summary of which appears below?
Summary of Question
On October 3, 2023, the City Council voted, without taking a position, to place a question on the ballot which will allow voters to reduce the current Community Preservation Act real estate surcharge from 1.5% to 1.0%.. The question will be approved, and the real estate surcharge shall be so reduced, if a majority of the voters voting on the ballot question vote "yes". The question will not be approved, and the real estate surcharge shall remain the same, if a majority of the voters voting on the ballot question vote "no"
On November 8, 2016, the voters of the City of Holyoke voted to accept Sections 3 to 7 of Chapter 44B, known as the Community Preservation Act (hereinafter referred to as the "Act'*). By accepting the Act, a funding source was established to enable the City of Holyoke to: (1) acquire, create and preserve open space, which includes land for parks, playgrounds and athletic fields; (2) acquire, preserve and rehabilitate historic resources such as historic community buildings and artifacts; and (3) acquire, create, and preserve and support community housing to help local families meet their housing needs. By accepting the Act, a surcharge of 1.5% was assessed on real estate on an annual basis beginning in Fiscal Year 2018. Exempted from the surcharge are: (1) property owned and occupied as a domicile by any person who would qualify for low income housing or low or moderate income senior housing in the city of Holyoke, as defined in Section 2 of the Act; (2) $100,000 of the value of each taxable parcel of residential real property; and
(3) $100,000 of the value of each taxable parcel of class three, commercial property, and class four, industrial property as defined in section 2A of said chapter 59. A taxpayer receiving a regular property tax abatement or exemption will also receive a pro rata reduction in the surcharge. Any taxpayer seeking a low income or senior exemption shall apply for said exemption annually to the City of Holyoke.
Recommended that the order be adopted, as amended, deleting November 4, 2024 and replacing it with November 5, 2024, as well as deleting October 3, 2023 and replacing it with March 6, 2024.

UNDER DISCUSSION:
Councilor Jourdain stated that this should only need to be a brief discission, emphasizing that this was just about changing the surcharge from 1.5% to 1%. He then asked that the people be able to vote, just as they were allowed to vote when it was adopted. He also noted that this wording was approved by the Law Department just as it was in 2016. He then suggested that the Council could not manipulate the language but that the Law Department set the ballot summary. He added that it needed to be neutral language.

Councilor I. Rivera stated that his previous decision against it was not about not wanting the people to vote but had concerns with the legalities of the process. He added that even it went through in a way that did not make sense the first time, it did not mean it needed to follow that same process this time. He also suggested that Holyoke was the only community doing it this way. He then stated that he would vote yes if it was two separate votes but would not vote if it was two steps done in one vote.

Councilor Magrath-Smith stated that the City Solicitor's office was interested in the Council looking at the summary language and adding in a chart showing how a yes vote would affect representative households. She added that the Auditor was looking at approving some draft language. She suggested that the summary language was not yet finalized.

Councilor Anderson-Burgos stated that he supported putting the question on the ballot. He then questioned why the earlier order filed by Councilor Devine was referred to the Finance Committee if there was still an issue. He then stated that he would not currently support voting for this.

Councilor Greaney expressed his support for putting the question on the ballot. He questioned why it should be put off any longer. He added that the people should have a say and had a right to vote on it. He added that the current balance in the CPA fund was $1,789,415.

Councilor Vacon noted that by state law, the question had to be put on the ballot in the same way as when it was approved. She then asked that the voters' rights be respected and that the question be put on the ballot. She also emphasized that Atty Degnan already advised that a motion to combine the two facets into one motion was in order and that the Council could move forward and be in the correct legal process.

Councilor Bartley expressed his support for taking it as two votes. He then made a motion to reduce the CPA surcharge from 1.5% to 1%. He added that another motion could then come after that vote. Councilor Vacon seconded the motion.

Councilor Jourdain stated that while he may support that, he suggested that there was unanimity in favor of putting the question on the ballot. He then suggested that if there was to be a second question, it could be discussed in the Finance Committee. He noted that in that order, there was a second question to just leave it as is. He suggested that there couldn't be a question to just leave it as it was, adding that was what a no vote would be.

Councilor Givner suggested that nobody was arguing against the CPA ballot question as it was written. She then suggested that nobody was looking to stall this matter but had legal concerns about how the process was proceeding. She then agreed with the idea of voting on the two parts separately.

President Murphy-Romboletti clarified that the motion was to reduce the CPA tax from 1.5% to 1%.

Councilor Devine asked if it would be a roll call vote.

President Murphy-Romboletti stated that it would be.

Councilor Jourdain stated that it would be voting to reduce and then subject to approving the ballot question.

Councilor I. Rivera asked for clarification if this would be a process of taking two votes or putting the two questions into one vote.

Councilor Jourdain stated that the proposal was to vote on this one and then a motion would be made to take up the second part.

Councilor Devine suggested that would happen in Finance.

Councilor Jourdain stated that may be correct because the Law Department would need to provide language.

Councilor I. Rivera clarified that the question was whether or not the Council wanted to put it on the ballot. He suggested that was the first vote that needed to take place. He then suggested that the second vote would need to be reducing it. He then suggested that was the way it was originally supposed to be done but was not done that way.

Motion was made and seconded to suspend the necessary rules to allow Atty Bissonnette to address the Council.

Atty Bissonnette stated that before the question can be approved for the ballot, the legislative body must endorse the change. He then stated that the second question would be to place it on the ballot.

Councilor Devine called the motion.

President Murphy-Romboletti reiterated that the motion was to reduce it from 1.5% to 1%. She then stated that there would be a second question.

Councilor Bartley clarified that just one question was up at the moment.

Councilor Jourdain stated that as long as it was clear in one vote that it was both to reduce the rate and put it on the ballot, it could be done all in one vote, or it could be done in two votes.

Councilor Bartley emphasized that the motion was only to take the first step of reducing the rate from 1.5% to 1%. He added that this would address the concern about process that have been raised.

Councilor Greaney suggested that what should be done was to put it to the public whether or not they wanted to reduce it.

President Murphy-Romboletti that the roll call would be to reduce it from 1.5% to 1%.

Councilor Greaney suggested that the Council was not voting to reduce it.

Councilor Bartley stated that the Council was voting to reduce it.

Councilor Jourdain clarified that voting to reduce it was a procedural step then it could be put on the ballot.

Councilor Sullivan asked Atty Bissonnette if the question could go on the ballot for the voters if the Council voted not to reduce it.

Atty Bissonnette stated that it was procedural requirement and that the state would not accept it.
---> Report of Committee on the question to reduce the CPA from 1.5% to 1.0% received and Denied on a call of the roll of the yeas and nays--Yeas 5 (Bartley, Greaney, Jourdain, Ocasio, Vacon)--Nays 8--Absent 0.
*Note: the vote was reconsidered later in the meeting.

Councilor Anderson-Burgos stated that his father, Leonides Ortiz, passed away on February 27th. He then stated that many in the community knew him as Louis, or the real mayor of the city as an inside joke, or Picanpey. He then stated that Leo was a veteran, a caring loving father, and had died of a broken heart after the passing of his wife. He then thanked everyone who had reached out to him. He stated that it had been hard to take it on. He then asked that his family be kept in everyone's prayers and that there be a moment of silence.

A moment of silence was observed for Leionides Ortiz.

Councilor Devine asked for a reminder of the previous vote.

President Murphy-Romboletti stated that it had been 5 to 8.

Councilor Vacon made a motion to reconsider the previous action on item 2. Councilor Bartley seconded the motion.

Councilor Jourdain suggested that it could be sent to Finance.

Motion to reconsider approved.
---> Received and referred to the Finance Committee.

COMMUNICATIONS

(56:35)

From Mayor Joshua Garcia, letter re-appointing Ms. Elizabeth A. Larivee of 198 Pleasant St. in Holyoke, to serve as a member of the Commission on Disabilities. Ms. Larivee will serve a three-year term, expiring March 2027.

Councilor Bartley stated that while he was making a motion to confirm right away, he could withdraw it anyone had questions for the candidate. He noted that it was a reappointment and that he had only heard positive things.
---> Received and appointment confirmed.

From Mayor Joshua Garcia, communication regarding two orders filed by Councilor Ocasio.
---> Received and referred to the Public Safety Committee.

From City Clerk Brenna Murphy McGee and Admin. Assistant, minutes from the February 20, 2024 meeting.

Councilor Vacon stated that there was some factual information that was incorrect in the public speaking section of the meeting. She then explained that it was stated that there was no exemption that had to be filed annually for the CPA surtax. She then asked that it be clarified in the minutes that "exemptions to be community preservation surcharge are available to eligible moderate income seniors 60 and over and low income residents. An application for exemption from the CPA surcharge must be filed annually by April 1st." She then explained that a statement was made that a publication went out that was lying about that exemption but it was in the law. She then suggested that this was not user-friendly to people who were low income because of the annual requirement.

Councilor Bartley made a motion to refer the minutes back to the Administrative Assistant and the City Clerk to work with Councilor Vacon on tweaking the minutes.

President Murphy-Romboletti stated that Admin Asst Anderson-Burgos was looking for clarification on what was being asked.

Councilor Bartley suggested that he communicate with Councilor Vacon on that question, and then provide a new copy of the minutes.

Councilor Devine seconded the motion.
---> Received and referred to the Administrative Assistant and the City Clerk.

Motion was made and seconded to suspend the necessary rules to take up item 6 through 9 as a package.

From Treasurer Rory Casey, Holyoke Public Schools Top 100 Salaries Report, Holyoke Elected Officials Salaries Report and City of Holyoke Top 100 Salaries Report.

Councilor Bartley noted that the reports had been posted to the website.
---> Received.

From City Auditor Tanya Wdowiak, budget reports
---> Received.

From Councilor Bartley, communication regarding HEDIC fund balance - Oct 2023
---> Received.

Communication from Councilor Bartley, regarding Stabilization Accounts

Councilor Bartley suggested that people review these to see how much were in these funds.
---> Received.

From Board of Fire Commission, minutes from the January 10, 2024 meeting
---> Received.

PETITIONS

(1:02:20)

Petition from Holyoke Housing Authority for a zone change for various addresses on South East Street. the current zone is IG and the proposed zone change is DR.
---> Received and referred to the Ordinance Committee.

Petition from Dylan Bradford of 42 Arnodale Ave, for a Special Permit for a Home Occupation.
---> Received and referred to the Development and Governmental Relations Committee.

PRESIDENT'S REPORT

(1:03:20)

President Murphy-Romboletti stated that the St. Parick's Day Parade was coming. She stated that councilors should arrive at Kmart plaza by 10 a.m. She noted that several councilors would be attending the Ambassador Award breakfast that morning.
She then stated that the Peck School groundbreaking would take place on March 8th, around 4 p.m., and that councilors should arrive by 3:45 p.m. at the main parking lot.
She then stated that Homework House would hold their adult spelling bee on April 25th. She noted that she would be one of the judges.
She also stated that Providence Ministries would hold their annual fundraising on April 26th.
She then stated that she spoke with the mayor and Veolia about the street sweeping schedule. She then explained that there would be new ways to notify the community about the schedule.
She also started that the City Hall staff appreciation breakfast would be on March 15th at 9 a.m.

COMMITTEE REPORTS

(1:05:50)

President Murphy-Romboletti stated that she recuses herself from votes on cannabis industry special permits due to her full time job being a nonprofit that receives sponsorships from the cannabis industry. She then asked Councilor Jourdain to fill in for her for this item.

Motion was made and seconded to suspend the necessary rules to allow Councilor Jourdain to temporarily chair the meeting.

The Committee on Ordinance to whom was referred an order Petition of ACMJ for a special permit extension for the Marijuana Manufacturing Establishment at 532 Main St (026-03-012)

have considered the same and Recommended that the special permit extension be granted with the following conditions:

1. That the applicant put their corporation into good standing with the Commonwealth
2. That the applicant provide updated site drawings to the Council.

Committee Members:

Israel Rivera
Linda L. Vacon
Meg Magrath-Smith
David K. Bartley
Jenny Rivera

UNDER DISCUSSION:
Councilor I. Rivera stated that ACMJ was asking for an extension due to minor alteration. He then explained that the plans would remain the same but they would need to prolong the process of the plan. He added that they would be building it out in phases rather than all at once due to not having all of the capital raised yet.

Acting Chair Councilor Jourdain asked if those were the only two conditions.

Councilor I. Rivera stated that they were. He then noted that the letter of good standing was received earlier that day.

Motion was made and seconded to suspend the necessary rules to take up Late File C out of order and to take final action.

From Steven Fontana, Notice of Good Standing for ACMJ, Inc, at 532 Main Street
---> Received.

Councilor Vacon noted that the original standard conditions would remain on the permit.

Councilor I. Rivera expressed his understanding that since they were already approved, they didn't need to be approved again.

Councilor Bartley made a motion that the original conditions be added.

Original conditions from the special permit's original adoption on January 18, 2022 were:
1. That the owner of the building always pay the commercial property tax rate to the extend allowed by federal, state, and local laws for the duration of the Special Permit.
2. That the business retains a minimum 30% Holyoke residents for non-security jobs.

3. That the hiring preference be given to security personnel that are retired Holyoke police or are a retired member of another police department that now lives in the city of Holyoke.
4. There shall be no marijuana consumption allowed on site.
5. That the hours of operation be set according to City ordinances.
6. That the applicant must abide by Massachusetts General Laws and guidance's from the Cannabis Control Commission.

---> Report of Committee received and Adopted on a call of the roll of the yeas and nays--Yeas 11--Nays 0--Absent 1 (Greaney)--Abstain 1 (Murphy-Romboletti). President Murphy-Romboletti did not vote or participate in the discussion.

The Committee on Ordinance to whom was referred an order That a handicap sign be placed in front of 799 High St. for Francisco Rivera Chevere, Placard # PL1770918, Exp: 04/16/24.

have considered the same and Recommended that the order be adopted.

Committee Members:

Israel Rivera
Linda L. Vacon
Meg Magrath-Smith
David K. Bartley
Jenny Rivera

UNDER DISCUSSION:
Councilor I. Rivera stated that the Disabilities Commission approved the position, noting that it would be a couple places down but would provide what the resident needed. He noted that the issue had to do with parking spaces being available in front of the building.

Councilor Devine noted that the handicap placard was about to expire.

Councilor I. Rivera suggested that Councilor Ocasio could reach out to the resident to give them a heads up.

Councilor Ocasio explained that the parking space would go into a spot a little farther between two driveways.

Councilor I. Rivera noted that it was originally going to be put where it wouldn't work, and that the spot chosen would make sense for the resident.

Councilor Ocasio stated that she spoke with the resident that day and he was wondering how long it would take. She added that the spot was always being used by other people, forcing him to have to walk farther.

Councilor Givner stated that she had a constituent recently receive a $300 ticket for having an expired placard and that it could not be fought. She emphasized the importance of keeping it up to date.
---> Report of Committee received and Adopted on a call of the roll of the yeas and nays--Yeas 13--Nays 0--Absent 0.

The Committee on Ordinance to whom was referred an order that an ordinance be created to allow wind turbines for residential use. See attached model type rules.

have considered the same and Recommended that the order be given a leave to withdraw.

Committee Members:

Israel Rivera
Linda L. Vacon
Meg Magrath-Smith
David K. Bartley
Jenny Rivera

---> Report of Committee received and recommendation Adopted.

The Committee on Ordinance to whom was referred an order A zone change to Holyoke's marijuana ordinance be adopted to extend the time from two to three years that a special permit so granted may exist until it lapses. See OPED letter dated 11/3/22 for background and rationale. The city council would thus adopt MGL Chapter 40A language that allows municipalities to extend permits from two to three years.

have considered the same and Recommended that the order be given a leave to withdraw.

Committee Members:

Israel Rivera
Linda L. Vacon
Meg Magrath-Smith
David K. Bartley
Jenny Rivera

---> Report of Committee received and recommendation Adopted.

The Committee on Ordinance to whom was referred an order that Zoning Ordinance 4.4.6 "Location of Accessory Structures" be updated to align with zoning in our neighboring municipalities in an effort to allow more flexibility on residential lots. -Send to Ordinance and request Building Commissioner study be shared with all City Council members.

have considered the same and Recommended that the order be given a leave to withdraw.

Committee Members:

Israel Rivera
Linda L. Vacon
Meg Magrath-Smith
David K. Bartley
Jenny Rivera

---> Report of Committee received and recommendation Adopted.

The Committee on Ordinance to whom was referred an order to amend the Holyoke Zoning Ordinance to reflect the following: (54) a zone change to BG for the parcels 091- 00-062 & 091-00-063 (a future SP condition item could be, to join both parcels by ANR).

have considered the same and Recommended that the order be given a leave to withdraw.

Committee Members:

Israel Rivera
Linda L. Vacon
Meg Magrath-Smith
David K. Bartley
Jenny Rivera

---> Report of Committee received and recommendation Adopted.

The Committee on Ordinance to whom was referred an order to amend the Holyoke Zoning Ordinance to reflect the following: (2) Section 7.2.13, amend text by adding the BG zone to the others currently listed (BH, IG, BE).

have considered the same and Recommended that the order be given a leave to withdraw.

Committee Members:

Israel Rivera
Linda L. Vacon
Meg Magrath-Smith
David K. Bartley
Jenny Rivera

---> Report of Committee received and recommendation Adopted.

The Committee on Ordinance to whom was referred an order to amend the Holyoke Zoning Ordinance to reflect the following: (1) Sec 4.3, amend table to allow Motor Vehicle Sales (use) in BG by Special Permit (CC).

have considered the same and Recommended that the order be given a leave to withdraw.

Committee Members:

Israel Rivera
Linda L. Vacon
Meg Magrath-Smith
David K. Bartley
Jenny Rivera

---> Report of Committee received and recommendation Adopted.

The Committee on Ordinance to whom was referred an order to amend the Holyoke Zoning Ordinance to reflect the following: (3) Create a new Special Permit for allowing the non-conforming use in a historic structure in BG zone.

have considered the same and Recommended that the order be given a leave to withdraw.

Committee Members:

Israel Rivera
Linda L. Vacon
Meg Magrath-Smith

David K. Bartley
Jenny Rivera

---> Report of Committee received and recommendation Adopted.

The Committee on Ordinance to whom was referred an order that the City Council review Section 7.10, Marijuana Facilities, to ensure that the review process is business sensible and that the review process for obtaining the Special Permit is being adhered to by Ordinance; amendments to this Section may be proposed and approved as part of this discussion.

have considered the same and Recommended that the order be given a leave to withdraw.

Committee Members:

Israel Rivera
Linda L. Vacon
Meg Magrath-Smith
David K. Bartley
Jenny Rivera

---> Report of Committee received and recommendation Adopted.

The Committee on Ordinance to whom was referred an order that the City Council add a Section for Battery Storage Facilities to the Zoning Ordinance (Section TBD) to reflect technology advancements and future need for such installations; new facilities will be reviewed through Section 10.0, Major Site Plan Review.

have considered the same and Recommended that the order be given a leave to withdraw.

Committee Members:

Israel Rivera
Linda L. Vacon
Meg Magrath-Smith
David K. Bartley
Jenny Rivera

---> Report of Committee received and recommendation Adopted.

The Committee on Ordinance to whom was referred an order that the City Council review Section 5.3, Special Permit to Exceed Height Limitation, in order to allow increased building height for all uses and additional zoning districts. Ensuring the allowable height may be increased by Planning Board Special Permit and in conjunction with those projects meeting the applicability of Section 10.1.2, Major Site Plan Review.

have considered the same and Recommended that the order be given a leave to withdraw.

Committee Members:

Israel Rivera
Linda L. Vacon
Meg Magrath-Smith
David K. Bartley
Jenny Rivera

---> Report of Committee received and recommendation Adopted.

The Committee on Ordinance to whom was referred an order that the City Council review Section 6.4, Signs, in its entirety in order to make changes to the existing Ordinance to further refine and streamline the signage regulations.

have considered the same and Recommended that the order be given a leave to withdraw.

Committee Members:

Israel Rivera
Linda L. Vacon
Meg Magrath-Smith
David K. Bartley
Jenny Rivera

---> Report of Committee received and recommendation Adopted.

The Committee on Ordinance to whom was referred an order that we create an ordinance to allow backyard hens in residential zones.

have considered the same and Recommended that the order be given a leave to withdraw.

Committee Members:

Israel Rivera
Linda L. Vacon
Meg Magrath-Smith
David K. Bartley
Jenny Rivera

---> Report of Committee received and recommendation Adopted.

The Committee on Ordinance to whom was referred an order That the city revisit previous legal language to create an ordinance allowing backyard chickens in residential areas in an effort to enhance food equity.

have considered the same and Recommended that the order be given a leave to withdraw.

Committee Members:

Israel Rivera
Linda L. Vacon
Meg Magrath-Smith
David K. Bartley
Jenny Rivera

UNDER DISCUSSION:
Councilor I. Rivera stated that the reason for withdrawing them was because they had legally expired their time to be acted on. He suggested that any councilors wanting any of these addressed should refile an order.
---> Report of Committee received and recommendation Adopted.

(1:21:25)

The Committee on Finance to whom was referred an order that in accordance with M.G.L. Chapter 44 Sec. 53A, the City Council hereby accepts the provisions of the "MA DEPARTMENT OF FIRE SERVICES FY24 FIREFIGHTER EQUIPMENT GRANT, $17,245.53, NO MATCH" grant and authorizes the establishment of a Fund or other method appropriate for the accounting of the receipts and expenditures of all resources associated with the administration of said grant.

have considered the same and Recommended that the order be adopted.

Committee Members:

Patricia Devine
Kocayne Givner
Michael Sullivan
Kevin A. Jourdain
Linda L. Vacon

UNDER DISCUSSION:
Councilor Devine stated that the Fire Department was awarded the grant to use for three rescue harnesses, ballistic gear, and thermal cameras.
---> Report of Committee passed two readings and Adopted on a call of the roll of the yeas and nays-- Yeas 13--Nays 0--Absent 0.
Approved by the Mayor.

The Committee on Finance to whom was referred an order that in accordance with M.G.L. Chapter 44 Sec. 53A, the City Council hereby accepts the provisions of the "MA DEPT OF AGRICULTURAL RESOURCES-ARPA SPENDING BILL EARMARK, $90,000, " and authorizes the establishment of a Fund or other method appropriate for the accounting of the receipts and expenditures of all resources associated with the administration of said grant.

have considered the same and Recommended that the order be adopted.

Committee Members:

Patricia Devine
Kocayne Givner
Michael Sullivan
Kevin A. Jourdain
Linda L. Vacon

UNDER DISCUSSION:
Councilor Devine stated that this would be used for the Animal Control Officer. She added that this would help improve animal welfare and mitigating related nuisances. She added that the planned to expand animal control services, educational outreach, partnering for spay and neuter services, s well as essential supplies to enable more effective response to complaints, as well as enhance officer training.

Councilor Greaney asked if there would be additional personnel.

Councilor Devine stated there would not be.
---> Report of Committee passed two readings and Adopted on a call of the roll of the yeas and nays-- Yeas 13--Nays 0--Absent 0.
Approved by the Mayor.

President Murphy-Romboletti stated that items 30 and 31 remained in committee.

The Committee on Finance to whom was referred an order that in accordance with M.G.L. Chapter 44 Sec. 53A, the City Council hereby accepts the provisions of the "MASS STATE POLICE-PROJECT SAFE NEIGHBORHOODS, $40,000, NO MATCH" grant and authorizes the establishment of a Fund or other method appropriate for the accounting of the receipts and expenditures of all resources associated with the administration of said grant.

have considered the same and Recommended that the order be adopted.

Committee Members:

Patricia Devine
Kocayne Givner
Michael Sullivan
Kevin A. Jourdain
Linda L. Vacon

UNDER DISCUSSION:
Councilor Devine stated that the grant was intended to support interagency cooperation to target violent crime in the city through working with the State Police.
---> Report of Committee passed two readings and Adopted on a call of the roll of the yeas and nays-- Yeas 13--Nays 0--Absent 0.
Approved by the Mayor.

The Committee on Finance to whom was referred an order that there be and is hereby appropriated by transfer in the fiscal year 2024, NINETY FIVE THOUSAND EIGHT HUNDRED AND 00/100 Dollars ($95,800) as follows:
FROM:
12101-51107 PATROLMEN $95,800 TOTAL: $95,800
TO:
12102-52410 R&M MOTOR VEHICLES $8,000
12102-52500 R&M BUILDINGS 2,000
12102-53010 DATA MAINTENANCE 13,000
12102-53030 PRINTING 2,000

12102-54220 SUPPLIES-OTHER 500
12102-54800 M/V FUEL 37,000
12102-54830 M/V SUPPLIES 32,000
12102-57301 LEGAL DEFENSE 1,300 TOTAL: $95,800

have considered the same and Recommended that the order be adopted.

Committee Members:

Patricia Devine
Kocayne Givner
Michael Sullivan
Kevin A. Jourdain
Linda L. Vacon

UNDER DISCUSSION:
Councilor Devine stated that the Police Chief explained what the transfer would be used for, which was listed in the text of the order.
---> Report of Committee passed two readings and Adopted on a call of the roll of the yeas and nays-- Yeas 13--Nays 0--Absent 0.
Approved by the Mayor.

The Committee on Finance to whom was referred an order that the City Council be provided with a report of retirement payouts for the Police Department for the past 20 years.

have considered the same and Recommended that the order has been complied with.

Committee Members:

Patricia Devine
Kocayne Givner
Michael Sullivan
Kevin A. Jourdain
Linda L. Vacon

UNDER DISCUSSION:
Councilor Devine stated that the requested information was provided.

Councilor I. Rivera noted that he arrived a little late to that meeting as he was attending the Holyoke High School basketball game, where the team won and made it to the Elite 8. He then explained that the intent was to give the public insight into what gets paid out. He suggested that this could be done on a regular basis. He also noted that officers were getting sick time and vacation time paid out in addition to their retirement payouts, sometimes reaching 6 figures.

Councilor Devine noted that a lot of this was through collective bargaining.

Councilor Jourdain noted that 2023 was not provided in the report.
---> Report of Committee received and recommendation Adopted.

The Committee on Finance to whom was referred an order From Holyoke Police Department, response to Councilor Israel Rivera's order asking for the report of payouts for the Police Dept form the past 20 years.

have considered the same and Recommended that the order has been complied with.

Committee Members:

Patricia Devine
Kocayne Givner
Michael Sullivan
Kevin A. Jourdain
Linda L. Vacon

UNDER DISCUSSION:
Councilor Devine noted that 35 went with 34.
---> Report of Committee received and recommendation Adopted.

President Murphy-Romboletti stated that item 36 remained in committee.

The Committee on Finance to whom was referred an order that in accordance with M.G.L. Chapter 44 Sec. 53A, the City Council hereby accepts the provisions of the "FY23 TDI EQUITY, $38,550, NO MATCH" grant and authorizes the establishment of a Fund or other method appropriate for the accounting of the receipts and expenditures of all resources associated with the administration of said grant.

have considered the same and Recommended that the order be returned to the Auditor.

Committee Members:

Patricia Devine
Kocayne Givner
Michael Sullivan
Kevin A. Jourdain
Linda L. Vacon

UNDER DISCUSSION:
Councilor Devine stated that this was being returned to the Auditor as the grant was not going to be accepted.

Councilor Bartley asked why it wasn't going to be accepted.

Councilor Jourdain stated that the Finance Committee discussed this at length and that he would prefer not to rehash that discussion. He noted that there was a lot of nuance.

President Murphy-Romboletti stated that OPED requested that it be disposed of.

Councilor Jourdain stated that OPED had second thoughts and it should be left at that.

Councilor Bartley explained that the purpose of the committee report was to give an abridged summary of what happened at the meeting. He emphasized that a couple sentences at least of what happened would help the public who may not have watched the subcommittee meeting.

Councilor Devine suggested talking to Aaron Vega, OPED Director, for more information. She added that it had something to do with leases to the ARTery that shouldn't have been done.
---> Report of Committee received and recommendation Adopted.

(1:35:10)

Motion was made and seconded to suspend the necessary rules to take up items 38 through 46 as a package.

The Committee on Public Safety to whom was referred an order that members of the Fire Commission come into Public Safety to discuss the recent issue concerning firefighters obtaining their EMT certifications.

have considered the same and Recommended that the order has been complied with.

Committee Members:

Jenny Rivera
Israel Rivera
Patricia Devine

UNDER DISCUSSION:
Councilor J. Rivera stated that Fire Chief Kadlewicz and Fire Commission Chair, Jeff Trask, discussed this item. She then stated that the department had an evolution in mandating EMT certification as a condition of employment, with the requirement that they attend academy within two years. She added that there were accommodations for those with diagnosed learning disabilities.
---> Report of Committee received and recommendation Adopted.

The Committee on Public Safety to whom was referred an order that honorable city council request the chief of police come into public safety to discuss the potential development of a traffic division solely focused on mitigating traffic issues throughout the city of Holyoke.

have considered the same and Recommended that the order has been complied with.

Committee Members:

Jenny Rivera
Israel Rivera
Patricia Devine

---> Report of Committee received and recommendation Adopted.

The Committee on Public Safety to whom was referred an order that the police department present an update on the goals or steps taken to address some of the concerns raised out of the MRI audit.

have considered the same and Recommended that the order has been complied with.

Committee Members:

Jenny Rivera
Israel Rivera
Patricia Devine

UNDER DISCUSSION:
Councilor J. Rivera stated that a report was provided showing items being categorized as green,

yellow, or red based on their status, with green indicating complete, while yellow were works in progress. She also noted that a field training program was discussed, including challenges. She also stated that the audits suggestion to ring in civilians to fill some roles was a funding and feasibility issue.
---> Report of Committee received and recommendation Adopted.

The Committee on Public Safety to whom was referred an order that the city council work with the mayor and school superintendent to address the reinstatement of bus services for Lyman Terrace as soon as possible, as a matter of public safety. This has been a service they have received for the past 20 years.

have considered the same and Recommended that the order has been complied with.

Committee Members:

Jenny Rivera
Israel Rivera
Patricia Devine

UNDER DISCUSSION:
Councilor J. Rivera stated that the Joint City Council and Schol Committee spoke on this the previous year. She then explained that providing buses for one area would necessitate providing them citywide. She also stated that walking school buses were implemented to mitigate issues during the winter. She added that questions came up regarding state law governing providing buses based on distance from schools.
---> Report of Committee received and recommendation Adopted.

The Committee on Public Safety to whom was referred an order In the interest of public safety, that a traffic safety pledge be created, in good faith, and that this pledge be taken by all city employees and officials. All city employees and officials should be expected to model righteous behavior by adhering to speed limits and following all traffic laws, ESPECIALLY when using CITY VEHICLES. How can we expect our community to respect its laws if city employees are blatantly disregarding them.

have considered the same and Recommended that the order has been complied with.

Committee Members:

Jenny Rivera

Israel Rivera
Patricia Devine

UNDER DISCUSSION:
Councilor J. Rivera stated that there was a need to increase enforcement as well as community involvement to promote safe driving, noting the increase in accidents and fatalities. She added that it would start with an effort to have city officials, later expanding to other city leaders and business owner, take a safe driving pledge. She then stated that people could provide their picture to create a pledge graphic that people could share on their social media pages.

Admin Asst Anderson-Burgos shared a screenshot of the pledge graphic.
---> Report of Committee received and recommendation Adopted.

The Committee on Public Safety to whom was referred an order that the city provide an update on any antiracism and diversity training already in place for employees, and update on how it can be improved.

have considered the same and Recommended that the order has been complied with.

Committee Members:

Jenny Rivera
Israel Rivera
Patricia Devine

UNDER DISCUSSION:
Councilor J. Rivera stated that Kelly Curran, Personnel Director, discussed efforts to address racism, equity, and inclusiveness, highlighting recent training sessions attended by department heads. She added that there were also bias and sexual harassment trainings attended by 309 employees, with a plan to train the rest of the employees. She also stated that a survey would go out to employees on workplace culture. She also noted that Councilor I. Rivera brought up making the training on racism and diversity mandatory for all employees.
---> Report of Committee received and recommendation Adopted.

The Committee on Public Safety to whom was referred an order that we create a Food Economy Coalition to identify and propose innovative policies, programming, and/or project solutions to improve the Holyoke food system and food entrepreneurship. Recommendations will be made to aligned bodies, such as the Office of Planning & Economic Development, the City Council, and relevant city departments (eg. DPW, BOH, etc.)

have considered the same and Recommended that the order has been complied with.

Committee Members:

Jenny Rivera
Israel Rivera
Patricia Devine

UNDER DISCUSSION:
Councilor J. Rivera stated that this was being complied with as the process had gone through the Ordinance Committee and adopted the previous year.
---> Report of Committee received and recommendation Adopted.

The Committee on Public Safety to whom was referred an order that the City council invite the Department of Public Works as well as the Parks & Recreation Department to a Public Safety committee meeting to address the upkeep and or improvement of Laurel St. Park.

have considered the same and Recommended that the order has been complied with.

Committee Members:

Jenny Rivera
Israel Rivera
Patricia Devine

UNDER DISCUSSION:
Councilor J. Rivera stated that another two orders had been filed later that addressed the lighting and the fountain at the park.

Councilor Bartley emphasized that this was a small and beloved park. He then recalled that CDBG funds were utilized to repoint and rebuild the fountain. He emphasized the value of the many parks throughout the city.

Councilor I. Rivera stated that he and a local resident noticed that the benches had been removed, which led him to learn from the Parks Department that they were temporarily removed in order to fix the wooden slats and repaint the benches. He noted that the fountain was to be renamed for a former Ward 3 councilor,
---> Report of Committee received and recommendation Adopted.

The Committee on Public Safety to whom was referred an order That the DPW seek an alternative solution for rock salt. Salt is corrosive to vehicles and roads, and can contaminate drinking water and be toxic to wildlife.

have considered the same and Recommended that the order has been complied with.

Committee Members:

Jenny Rivera
Israel Rivera
Patricia Devine

UNDER DISCUSSION:
Councilor J. Rivera stated that the DPW previously had concerns about the prohibitive cost of exploring alternatives to the currently used materials.
---> Report of Committee received and recommendation Adopted.

(1:49:50)

The Committee on Public Service to whom was referred an order From Mayor Joshua A. Garcia letter appointing Mr. Axel Fontanez, 71 Lynch Dr. to serve as an Associate of the Board of Appeals for the City of Holyoke: Mr. Fontanez will serve a three year term; said term will expire on July 1, 2026.

have considered the same and Recommended that the appointment be confirmed.

Committee Members:

Juan Anderson-Burgos
Carmen Ocasio
Howard Greaney Jr

UNDER DISCUSSION:
Councilor Anderson-Burgos stated that Mr. Fontanez was impressive, as was his resume. He added that Mr. Fontanez was active in the community, serving as the Housing Director for Providence Ministries, ambassador for the Chamber of Commerce, and co-owned his own business.
---> Report of Committee received and recommendation Adopted.

The Committee on Public Service to whom was referred an order From Mayor Joshua A. Garcia, letter appointing Ms. Patricia Normand, 36 Pleasant St. to serve as a member of the Conservation

Commission for the City of Holyoke: Ms. Normand will replace Ms. Chelsea Gazillo and will serve Ms. Gazillo's remainder term; said term will expire on February 1, 2025.

have considered the same and Recommended that the appointment be confirmed.

Committee Members:

Juan Anderson-Burgos
Carmen Ocasio
Howard Greaney Jr

UNDER DISCUSSION:
Councilor Anderson-Burgos stated that Ms. Normand successfully ran a bakery with her husband in Northampton for 33 years. He also stated that she was a member of the Holyoke rows boathouse and was an active member in multiple communities. He also stated that she impressed everyone on the committee.
---> Report of Committee received and recommendation Adopted.

The Committee on Public Service to whom was referred an order From Mayor Joshua A. Garcia letter appointing Ms. Zaisha Robert, 267 Walnut St. to serve as a member of the Historical Commission for the City of Holyoke; Ms. Robert will replace Luis Salazar and will serve a three year term; said term will expire on December 1, 2026.

have considered the same and Recommended that the appointment be confirmed.

Committee Members:

Juan Anderson-Burgos
Carmen Ocasio
Howard Greaney Jr

UNDER DISCUSSION:
Councilor Anderson-Burgos stated that Ms. Robert graduated from Holyoke Community College, worked for SR Commercial Realty, volunteered for EforAll, and was on the Board of Directors for the YMCA. He also stated that her work in real estate would be instrumental on this board, noting her passion for preserving original architecture and understanding that there was something to be learned for future generations.

Councilor Greaney stated that all 3 candidates were very impressive and were good choices by the mayor.
---> Report of Committee received and recommendation Adopted.

The Committee on Public Service to whom was referred an order that a Tree be planted out front of city hall near the Dwight side in order to have a Permanent tree for lighting purposes.

have considered the same and Recommended that the order be given a leave to withdraw.

Committee Members:

Juan Anderson-Burgos
Carmen Ocasio
Howard Greaney Jr

UNDER DISCUSSION:
Councilor Anderson-Burgos stated that the mayor conveyed that no active discussion was taking place on this idea so the order could just be withdrawn.
---> Report of Committee received and recommendation Adopted.

The Committee on Public Service to whom was referred an order From Mayor Joshua A. Garcia letter appointing Ms. Rosanna A. Lopez, 253 Sargeant St. to serve as a member of the Board of Appeals for the City of Holyoke: Ms. Lopez will replace Ms. Mary Monahan and will serve Ms. Monahan's remainder term; said term will expire on July 1, 2024.

have considered the same and Recommended that the order be given a leave to withdraw.

Committee Members:

Juan Anderson-Burgos
Carmen Ocasio
Howard Greaney Jr

UNDER DISCUSSION:
Councilor Anderson-Burgos stated that there were questions that came up regarding Ms. Lopez serving on two committees. He added that Paul Burns-Johnson was nominated and appointed instead.

Councilor Bartley recalled that Mr. Burns-Johnson was approved last year. He noted that Mr. Burns-Johnson worked at the PVTA and had been to the Council a couple of times to discuss a bus stop on

South Street. He then recalled that Councilor Jourdain raised the issue of someone serving on two committees at once, and that an opinion was requested but had not been provided.
---> Report of Committee received and recommendation Adopted.

(1:58:25)

The Committee on Development and Governmental Relations to whom was referred an order That OPED come to the D&GR committee to discuss how to help people start new small businesses in the city.

have considered the same and Recommended that the order has been complied with.

Committee Members:

Kocayne Givner
Michael Sullivan
Carmen Ocasio
Juan Anderson-Burgos
Patricia Devine

UNDER DISCUSSION:
Councilor Givner stated that the Director of OPED, as well as representatives from EforAll and the Chamber of Commerce, were invited for the discussion. She noted that the presentations included different ways to start a business, and the types of assistance that was available. She noted that both organizations worked closely with OPED. She added that they would be working to show video through Holyoke Media for easier public access to the information that was provided.

Councilor Jourdain stated that the meeting was more than they had hoped for in filing the order. He then stated that everyone did a phenomenal job providing a lot of great information. He then emphasized the value of having videos of online presentations showing step-by-step guides. He suggested that this could lead to people from across the country seeing the information and starting a business in the city, or providing the information to someone here in the city who may not know where to start. He added that they also learned about the resources and grant funding available, as well as the professional services to help guide people.

Councilor Ocasio stated that the presentation provided a lot of great information. She then noted that she was able to explain to people afterwards about visiting the website and finding the information they needed.

Councilor Givner emphasized the importance of presentations like this in getting people information on programs they may not know about.
---> Report of Committee received and recommendation Adopted.

The Committee on Development and Governmental Relations to whom was referred an order That the DPW Director and Board Members be invited to a Dev & Gov Relations Committee meeting to update the council on the status of operations, projects, and initiatives.

have considered the same and Recommended that the order has been complied with.

Committee Members:

Kocayne Givner
Michael Sullivan
Carmen Ocasio
Juan Anderson-Burgos
Patricia Devine

UNDER DISCUSSION:
Councilor Givner stated that a lengthy presentation was given by the DPW Director, Carl Rossi, as well as the Board of Public Works Commissioners, Libby Hernandez, Mary Monahan, and Joe Kietner. She then explained that the information they shared included finding new candidates for tree climbers, that they were still looking for a City Engineer, shortages on drivers for their highways and bridges division, leading to delays in work such as line painting and street repairs. She added that they had garbage trucks and wood chippers that were old and needed to be replaced. She also noted that they planned to roll out new recycling totes to residents. She also stated that appreciated funding they received for training for the first time in many years. She added that they discussed projects that would impact the sewer rate. She also noted that there was exciting information on green infrastructure, noting that Holyoke was the forefront of this focus, adding that these kinds of projects helped attract talent that may not find similar projects in many other places. She also stated that the integrated management plan as well as the long term service agreement were discussed.

Councilor Sullivan stated that the long term service contract of 20 years would likely come in at around $200 million. He emphasized that it tied into economic possibilities through changes in technology but would also be a part of addressing other issues such as climate change impacts. He also extended an invitation for other councilors to go with him on a tour of the wastewater treatment plant. He also emphasized the need to provide the DPW with the resources it needed.

Councilor Devine commended Councilor Givner for holding a great meeting. She then noted that bios on the DPW Director and their commissioners were provided, showing how well qualified they all were.
---> Report of Committee received and recommendation Adopted.

ORDERS AND TRANSFERS

(2:11:15)

President Murphy-Romboletti implored councilor not to debate items that would be sent to committee.

Magrath-Smith - That Section 8.1.9 be amended to include the following language after the last sentence: Requirement to submit new technical data If the Town acquires data that changes the base flood elevation in the FEMA mapped Special Flood Hazard Areas, the Town will, within 6 months, notify FEMA of these changes by submitting the technical or scientific data that supports the change(s.) Notification shall be submitted to:
• NFIP State Coordinator
Massachusetts Department of Conservation and Recreation
• NFIP Program Specialist
Federal Emergency Management Agency, Region I
---> Received and referred to the Ordinance Committee.

Magrath-Smith. I. Rivera- Ordered, that the Fire Chief communicate a written plan for supporting firefighters to successfully complete their EMT Certifications, especially for those who have previously failed to pass the exams required and are approaching the two year deadline.

Councilor Magrath-Smith suggested sending this to the Public Safety Committee.

Councilor Jourdain suggested that this could just be adopted right away and asking the Fire Department to do it without needing a meeting to discuss it.

Councilor I. Rivera stated that he would prefer not to blindside the department, forcing them to feel like they have to do it without having a conversation about it first.
---> Received and referred to the Public Safety Committee.

Magrath-Smith, Greaney- Ordered, that the Director of Economic Development and Planning come into the Finance Sub-Committee to discuss the use of cannabis impact fee funds and future implications for us as a city.

Councilor Greaney asked to be added to the order.
---> Received and referred to the Finance Committee.

Vacon- Ordered that a handicap sign be installed at 34 Maple Crest Circle Apt F, for Victor Acoasta. Handicap Placard number PL6370776.
---> Received and referred to the Ordinance Committee.

Murphy-Romboletti- Ordered, that Ordered that the City Council sign and support the attached amended Resolution to create a state-authorized cultural district for at least (10) years to be named the Puerto Rican Cultural District.
---> Received and referred to the Public Service Committee.

Motion was made and seconded to suspend the necessary rules to take up items 60 and 61 as a package.

Devine- Ordered, that there be and is hereby appropriated by transfer in the fiscal year 2024, THIRTEEN THOUSAND THREE HUNDRED FORTY TWO AND 00/100 Dollars ($13,342) as follows:
FROM:
11411-51103 PRINCIPAL CLERK - ASSESSOR $13,342
TOTAL:$13,342
TO:
16912-52420 REPAIR & MAINTENANCE WISTARIAHURST $13,342
TOTAL:$13,342

To the City Council:

I hereby recommend the passage of the above order at the meeting of your Council to be held Monday, March 6, 2024.

Joshua A Garcia, Mayor
---> Received and referred to the Finance Committee.

Devine- Ordered, that there be and is hereby appropriated by transfer in the fiscal year 2024, FOUR THOUSAND SEVENTY AND 10/100 Dollars ($4,070.10) as follows:
FROM:
12201-51105
TOTAL:
TO: FIREFIGHTER
$4,070.10 $4,070.10

12201-51101   FIRE CHIEF $4,070.10
TOTAL:$4,070.10

To the City Council:

I hereby recommend the passage of the above order at the meeting of your Council to be held Monday, March 6, 2024.

Joshua A Garcia, Mayor
---> Received and referred to the Finance Committee.

Motion was made and seconded to suspend the necessary rules to take up items 62, 63, and 64 as a package.

Devine- Ordered, that there be and is hereby appropriated by transfer in the fiscal year 2024, TWENTY SEVEN THOUSAND FOUR HUNDRED THIRTY AND 00/100 Dollars ($27,430) as follows:
FROM:
12942-53010   CONTRACTED SERVICES-FORESTRY $27,430
TOTAL:$27,430
TO:
12941-51104   TREE CLIMBER $27,430
TOTAL:$27,430

To the City Council:

I hereby recommend the passage of the above order at the meeting of your Council to be held Monday, March 6, 2024.

Joshua A Garcia, Mayor

Item was initially referred to Finance.

Motion was made and seconded to reconsider the previous action on item 62.

UNDER DISCUSSION:
Councilor Sullivan stated that he was seeking to adopt this right away, emphasizing that the city had been trying for 10 years to get another tree climber funded and someone was finally hired.

Councilor Devine agreed with taking it up right away, noting that the Finance Committee wouldn't have a meeting to be able to take it up until March 20th. She added that it was time to give the DPW what they needed.

Councilor Vacon noted that the department would finally be able to put a truck into use.

Councilor Jourdain stated that he was encouraged to see they finally hired someone. He suggested they follow up later with details.

Councilor Devine clarified that it would be two new people.

Councilor Jourdain expressed his understanding that this transfer would be for the remainder of the fiscal year. He then asked if the plan was to have two full time employees going forward.

Councilor Sullivan stated that they already had a city forester, clarifying that it wasn't two new full times but just adding a tree climber that had not been filled for years. He then explained that this would allow them to get twice as much work done, noting that contracted services were paid at the prevailing age.

Councilor Ocasio stated that this was exciting, noting that a lot of trees in South Holyoke were leaning against buildings, impacting asthma issues and causing bugs to get into apartments, forcing people to keep their windows closed.
---> Passed two readings and Adopted on a call of the roll of the yeas and nays---Yeas 13--Nays 0--Absent 0.

Devine- Ordered that in accordance with M.G.L. Chapter 44 Sec. 53A, the City Council hereby accepts the provisions of the "Friends of City Hall" $10,000 donation and authorizes the establishment of a Fund or other method appropriate for the accounting of the receipts and expenditures of all resources associated with the administration of said donation.
Sec 2-509 - Grant Reporting
Any city department, of which has received grant funding by approval of the city council pursuant to Massachusetts General Laws, or any other authorizing criteria, shall within a reasonable period of time, but no later than 60 days from the conclusion of said grant, generate a detailed report which outlines the planned outcomes with the documented actual results. Said report shall be submitted to the city clerk for addition to the city council's next agenda.

To the City Council:

I hereby recommend the passage of the above order at the meeting of your Council to be held Monday, March 6, 2024.

Joshua A Garcia, Mayor
---> Received and referred to the Finance Committee.

Devine- Ordered, that in accordance with M.G.L. Chapter 44 Sec. 53A, the City Council hereby accepts the provisions of the "MASS DEPARTMENT OF ENERGY RESOURCES GREEN COMMUNITIES COMPETITIVE GRANT, $197,404, NO MATCH "grant and authorizes the establishment of a Fund or other method appropriate for the accounting of the receipts and expenditures of all resources associated with the administration of said grant.
Sec 2-509 - Grant Reporting
Any city department, of which has received grant funding by approval of the city council pursuant to Massachusetts General Laws, or any other authorizing criteria, shall within a reasonable period of time, but no later than 60 days from the conclusion of said grant, generate a detailed report which outlines the planned outcomes with the documented actual results. Said report shall be submitted to the city clerk for addition to the city council's next agenda.

To the City Council:

I hereby recommend the passage of the above order at the meeting of your Council to be held Monday, March 6, 2024.

Joshua A Garcia, Mayor

Councilor Bartley commended the City Clerk and the Administrative Assistant for working to add the verbiage on grant reporting, emphasizing that departments should be on notice about the ordinance requirement.
---> Received and referred to the Finance Committee.

JOURDAIN, Greaney - Ordered, that the Joint City Council and School Committee have a standing order to report to the City Council on meeting topics originating from the School Committee.

Councilor Jourdain stated that he spoke with the Administrative Assistant on this item. He then explained that this was being done as a courtesy to the School Committee so that when they file orders that are discussed in Joint Committee meetings, this would allow those items to be reported to the City Council as part of the committee reports.

Councilor Greaney asked to be added to the order.

Councilor Jourdain stated that the Joint Committee would be meeting on March 14th. He noted that the rotation meant that the City Council was hosting Joint Committee meetings this term.

President Murphy-Romboletti asked to clarify, on behalf of the Administrative Assistant, if the order needed to be referred to the Joint Committee in order for those items to be reported out.

Jourdain stated that the adopted order would allow items to be reported out. He suggested that it be copied to Charter and Rules to perhaps create a rule on this.
---> Received and Adopted. Copied to the Charter and Rules Committee.

LATE FILED ORDERS AND COMMUNICATIONS

(2:24:15)

Motion was made and seconded to suspend the necessary rules to take up Late Files A and B as a package.

Jourdain- That the Water Commission and Manager come to the finance committee for an annual financial update to discuss the status of their finances, projects and rates.
---> Received and referred to the Finance Committee.

Devine- Ordered, that there be and is hereby appropriated by transfer in the fiscal year 2024, FIFTEEN THOUSAND AND 00/100 Dollars ($15,000) as follows:
FROM:
14101-51105 SR CIVIL ENGINEER $15,000
TOTAL: $15,000
TO:
14261-51300 AUTO EQUIPMENT MAINT-OVERTIME $15,000
TOTAL: $15,000

To the City Council:

I hereby recommend the passage of the above order at the meeting of your Council to be held Monday, March 6, 2024.

Joshua A Garcia, Mayor
---> Received and referred to the Finance Committee.

President Murphy-Romboletti - Order that the City accept Lynn Ann Drive and Richard Eger Drive as public ways.

Councilor Vacon recalled that she filed orders on this last April. She then asked if this was filed due to the survey having been completed.

President Murphy-Romboletti stated that the Law Department asked her to refile this in order for them to be eligible for Chapter 90 funds.

Councilor Vacon stated that she thought they were already with the Board of Public Works but was happy to see anything get done to get the work accomplished. She then asked if it needed to go to into the ordinances.

Councilor Jourdain stated that there was a process to accept the road, and that a public hearing would be held involving the DPW. He then explained that continuances and discontinuances of streets has usually gone to the Public Safety Committee.

Councilor Vacon asked for clarification on how to get this accomplished as quickly as possible.

Atty Bissonnette stated that once the City Council adopts the streets, and then takes the meets and bounds prescribed by the Engineer for the road layout, it could then be adopted and sent to the state to be added to the Chapter 90 funds equation for the city.

Councilor Vacon suggested that this be adopted as laid out by the Engineer and the Board of Public Works.

Councilor Jourdain suggested that there needed to be a hearing.

Councilor Vacon asked if the Board of Public Works had done that yet.

President Murphy-Romboletti stated that she did not believe so.
---> Received and referred to the Public Safety Committee.

Adjourned at 9:30 PM

Brenna Murphy McGee

CITY OF HOLYOKE, MASSACHUSETTS

FINANCIAL STATEMENTS AND REQUIRED SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2022

CITY OF HOLYOKE, MASSACHUSETTS

TABLE OF CONTENTS

FINANCIAL SECTION

CITY OF HOLYOKE, MASSACHUSETTS

TABLE OF CONTENTS

INDEPENDENT AUDITORS' REPORT

To the Mayor and City Council
City of Holyoke, Massachusetts

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Holyoke, Massachusetts (the City), as of and for the year ended June 30, 2022 (except for the Holyoke Contributory Retirement System, which is as of and for the year ended December 31, 2021), and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Summary of Opinions

Opinion Unit	*Type of Opinion*
Governmental Activities	Adverse
Business-Type Activities	Adverse
Aggregate Discretely Presented Component Units	Adverse
Holyoke Gas and Electric Company Enterprise Fund	Adverse
General Fund	Unmodified
ARPA Fund	Unmodified
Sewer Enterprise Fund	Unmodified
Aggregate Remaining Fund Information	Adverse

Unmodified Opinions on General Fund, ARPA Fund, and Sewer Enterprise Fund

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund of the City of Holyoke, Massachusetts, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Adverse Opinions on the Governmental Activities, Business-Type Activities, the Aggregate Discretely Presented Component Units, Holyoke Gas and Electric Company (enterprise fund) and on the Aggregate Remaining Fund Information

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinions on Governmental Activities, Business-Type Activities, the Aggregate Discretely Presented Component Units, Holyoke Gas and Electric Company (enterprise fund), and on the

Marcum LLP / 101 Munson Street / Suite 120 / Greenfield, MA 01301 / Phone 413.773.5405 / marcumllp.com

Aggregate Remaining Fund Information" section of our report, the financial statements referred to above do not present fairly, the financial position of the governmental activities, the business-type activities, and the aggregate discretely presented component units, the Holyoke Gas and Electric Company (enterprise fund), and the aggregate remaining fund information of the City of Holyoke, Massachusetts, as of June 30, 2022, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. The financial statements of the Holyoke Contributory Retirement System were not audited in accordance with *Government Auditing Standards*. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Basis for Adverse Opinions on the Governmental Activities, Business-Type Activities, the Aggregate Discretely Presented Component Units, Holyoke Gas and Electric Company (enterprise fund) and on the Aggregate Remaining Fund Information

The financial statements do not include financial data for the City's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the City's primary government unless the City also issues financial statements for the financial reporting entity that include the financial data for its component units. The City has not issued such reporting entity financial statements. Because of this departure from accounting principles generally accepted in the United States of America, the assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenues, and expenses of the governmental activities, the business-type activities, the aggregate discretely presented component units, and the Holyoke Gas and Electric Company (enterprise fund) would have increased. In addition, the assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, revenues, and expenditures of the aggregate remaining fund information would have increased. The amount by which this departure would affect the assets, deferred outflows of resources, liabilities, deferred inflows of resources net position/fund balances, revenues, and expenses/expenditures has not been determined.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, the budgetary comparison for the General Fund, and certain pension and OPEB schedules be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 11, 2024 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Marcum LLP

Greenfield, MA
March 11, 2024

As management of the City of Holyoke (the City), we offer readers this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2022.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains required supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all assets, liabilities, deferred outflows and inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities include general government, public safety, education, public works, health and human services, and culture and recreation. The business-type activities include sewer activities.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. The City's funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the City's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Reconciliations are provided to facilitate this comparison between governmental funds and governmental activities.

Proprietary Funds

Proprietary fund reporting focuses on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. The proprietary fund category includes enterprise and internal service funds.

Enterprise funds are used to report activity for which a fee is charged to external users, and must be used when one of the following criteria are met (1) activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges, (2) laws or regulations require the activity's costs of providing services be recovered with fees and charges, and (3) the pricing policies of the activity established fees and charges designed to recover its costs, including capital costs such as depreciation and debt service. The primary focus on these criteria is on fees charged to external users. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements, only in more detail. Specifically, an enterprise fund is used to account for sewer operations, which is considered to be a major fund.

Internal service funds are an accounting device used to accumulate and allocate costs internally among various functions. Specifically, internal service funds are used to account for the fuel depot operations. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the City. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information
In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, which is required to be disclosed by accounting principles generally accepted in the United States of America.

Financial Highlights

- As of the close of the current fiscal year, net position in governmental activities was $(228,411,007), a change of $16,422,626, and net position in business-type activities was $9,429,097, a change of $1,820,682.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of $55,018,281, a change of $11,169,771 in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was $29,181,836, a change of $5,155,903 in comparison to the prior year.

Government-Wide Financial Analysis

The following is a summary of condensed government-wide financial data for the current and prior fiscal year.

Net Position

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Assets						
Current and other assets	$ 101,359,385	$ 90,804,088	$ 6,727,682	$ 3,597,370	$ 108,087,067	$ 94,401,458
Capital assets	91,725,387	91,947,914	25,199,977	23,246,049	116,925,364	115,193,963
Total Assets	193,084,772	182,752,002	31,927,659	26,843,419	225,012,431	209,595,421
Deferred Outflows of Resources	46,058,042	59,444,012	19,110	13,207	46,077,152	59,457,219
Liabilities						
Other liabilities	39,033,967	38,000,538	8,308,091	3,912,940	47,342,058	41,913,478
Long-term liabilities	314,988,556	424,030,923	14,134,290	15,277,957	329,122,846	439,308,880
Total Liabilities	354,022,523	462,031,461	22,442,381	19,190,897	376,464,904	481,222,358
Deferred Inflows of Resources	113,531,298	24,998,186	75,291	57,314	113,606,589	25,055,500
Net Position						
Net investment in capital assets	61,204,948	59,126,820	5,556,782	4,575,025	66,761,730	63,701,845
Restricted	14,945,445	12,551,608	--	--	14,945,445	12,551,608
Unrestricted	(304,561,400)	(316,512,061)	3,872,315	3,033,390	(300,689,085)	(313,478,671)
Total Net Position	$ (228,411,007)	$ (244,833,633)	$ 9,429,097	$ 7,608,415	$ (218,981,910)	$ (237,225,218)

As noted earlier, net position may serve over time as a useful indicator of the City's financial position. At the close of the most recent fiscal year, total net position was $(218,981,910), a change of $18,243,308 in comparison to the prior year.

The largest portion of net position $66,761,730 reflects our investment in capital assets (e.g., land, buildings and improvements, machinery, equipment, and furnishings, and infrastructure), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position $14,945,445 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position reflects a deficit of $(304,561,400) in governmental activities primarily resulting from unfunded pension and OPEB liabilities and a surplus of $3,872,315 in business-type activities.

Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues						
Program revenues:						
Charges for services	$ 7,495,401	$ 5,047,811	$ 9,440,155	$ 8,879,209	$ 16,935,556	$ 13,927,020
Operating grants and contributions	138,066,274	131,154,358	--	--	138,066,274	131,154,358
Capital grants and contributions	6,910,526	4,242,368	1,237,000	--	8,147,526	4,242,368
General revenues:						
Property taxes	59,612,401	57,294,008	--	--	59,612,401	57,294,008
Excises	3,209,953	3,356,750	--	--	3,209,953	3,356,750
Penalties, interest, and other taxes	4,044,549	3,048,973	--	--	4,044,549	3,048,973
Grants and contributions not restricted to specific programs	12,988,543	10,857,632	124,248	--	13,112,791	10,857,632
Investment income (loss)	(976,198)	4,379,617	12,209	1,582	(963,989)	4,381,199
Miscellaneous	553,518	554,805	--	--	553,518	554,805
Total Revenues	231,904,967	219,936,322	10,813,612	8,880,791	242,718,579	228,817,113
Expenses						
General government	13,171,046	12,521,490	--	--	13,171,046	12,521,490
Public safety	30,351,252	37,520,739	--	--	30,351,252	37,520,739
Education	135,678,293	140,922,951	--	--	135,678,293	140,922,951
Public works	10,127,438	9,181,542	--	--	10,127,438	9,181,542
Health and human services	2,412,308	2,758,126	--	--	2,412,308	2,758,126
Culture and recreation	3,074,018	3,016,385	--	--	3,074,018	3,016,385
Interest on long-term debt	1,341,176	1,443,807	--	--	1,341,176	1,443,807
Intergovernmental	19,372,813	17,704,098	--	--	19,372,813	17,704,098
Sewer services	--	--	8,946,927	8,485,373	8,946,927	8,485,373
Total Expenses	215,528,344	225,069,138	8,946,927	8,485,373	224,475,271	233,554,511
Change in Net Position Before Transfers	16,376,623	(5,132,816)	1,866,685	395,418	18,243,308	(4,737,398)
Transfers In (Out)	46,003	(1,303,236)	(46,003)	1,303,236	--	--
Change in Net Position	16,422,626	(6,436,052)	1,820,682	1,698,654	18,243,308	(4,737,398)
Net Position - Beginning of Year	(244,833,633)	(238,397,581)	7,608,415	5,909,761	(237,225,218)	(232,487,820)
Net Position - End of Year	$ (228,411,007)	$ (244,833,633)	$ 9,429,097	$ 7,608,415	$ (218,981,910)	$ (237,225,218)

Governmental Activities
Governmental activities for the year resulted in a change in net position of $16,422,626. Key elements of this change are as follows:

General Fund operations	$ 7,172,496
ARPA major fund revenues in excess of expenditures	57,945
Nonmajor fund revenues and other financing sources in excess of expenditures and other financing uses	3,939,330
Depreciation expense in excess of principal debt service	(6,090,662)
Capital assets purchases	9,015,110
Bond proceeds	(2,138,000)
Change in net pension liability, net of deferrals	12,623,782
Change in total OPEB liability, net of deferrals	(7,651,699)
Other	(533,670)
Internal service fund revenues in excess of expenditures	27,994
	$ 16,422,626

Business-Type Activities
Business-type activities for the year resulted in a change in net position of $1,820,682. This change resulted from revenues and capital contributions in excess of expenses and transfers out.

Financial Analysis of the City's Funds

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds
The focus of governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unassigned fund balance may serve as a useful measure of the City's net resources available for spending at the end of the fiscal year.

General Fund
The General Fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the General Fund was $29,181,836, while total fund balance was $38,345,789. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to General Fund expenditures. Refer to the table below.

General Fund	June 30, 2022	June 30, 2021	Change	% of General Fund Expenditures*
Unassigned Fund Balance	$ 29,181,836	$ 24,025,933	$ 5,155,903	18.0%
Total Fund Balance	$ 38,345,789	$ 31,173,293	$ 7,172,496	23.7%

* Expenditure amounts used to calculate the above percentage have been adjusted to exclude the on-behalf payment from the Commonwealth to the Massachusetts Teachers Retirement System of $8,722,520.

The total fund balance of the General Fund changed by $7,172,496 during the current fiscal year. Key elements of this change are as follows:

General Fund Operating Results:	
Excess of tax collections compared to budget	$ 426,431
State and local revenues over budget	3,104,038
Budgetary appropriations unspent by departments	1,122,433
Transfers in over budget	501,240
Transfers out over budget	(67,993)
Difference between current year encumbrances to be spent in the subsequent period and prior year encumbrances spent in the current year	(273,743)
Change in stabilization fund	2,360,090
	$ 7,172,496

Included in the total fund balance of the General Fund is the City's stabilization fund with the following balance:

	June 30, 2022	June 30, 2021	Change
General stabilization fund	$ 21,696,288	$ 19,336,198	$ 2,360,090

ARPA Fund

The ARPA fund accounts for COVID-19 related expenditures or negative economic impacts of COVID-19 funded by the American Rescue Plan Act (ARPA). The fund balance of the ARPA Fund changed by $57,945 as the result of investment income earned. At June 30, 2022, the ARPA Fund reported $25,013,363 of received but unspent funding.

Nonmajor Governmental Funds

The fund balance of the nonmajor governmental funds changed by $3,939,330 primarily from timing differences between the receipt and disbursement of grants and permanent financing of capital projects.

Proprietary Funds

Proprietary funds provide the same type of information found in the business-type activities reported in the government-wide financial statements, but in more detail.

Unrestricted net position of the enterprise funds at the end of the year amounted to $3,872,315, a change of $838,925 in comparison to the prior year.

Other factors concerning the finances of proprietary funds have already been addressed in the entity-wide discussion of business-type activities.

Capital Assets and Debt Administration

Capital Assets

Total investment in capital assets for governmental and business-type activities at year-end amounted to $116,925,364 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, machinery, equipment, and furnishings, and infrastructure. Major capital asset events during the current fiscal year included the following (in thousands):

Depreciation expense - governmental activities	$	(9,237)
Depreciation expense - business-type activities		(1,256)
Building improvements		
Education		179
Departmental vehicle purchases		
Public safety		705
Education		176
Departmental equipment purchases		
General government		84
Education		3,724
Public works		383
Infrastructure		
Public works		168
Construction in progress		
Crosswalk project		348
Roof replacement		371
Sidewalk replacement		371
South Holyoke homes		3,277
Other		201
Jackson street sewer separation		1,973
Combined sewer overflow		265

Additional information on capital assets can be found in the Notes to Financial Statements.

Long-Term Debt

At the end of the current fiscal year, total bonded debt outstanding was $49,098,030, all of which was backed by the full faith and credit of the City.

During the fiscal year 2022, the City maintained their AA rating from Standard & Poor's (S&P) Global Ratings for the City's existing debt.

Additional information on long-term debt can be found in the Notes to Financial Statements.

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Ms. Tanya Wdowiak, City Auditor
City of Holyoke
20 Korean Veterans Plaza
City Hall Annex
Holyoke, MA 01040

CITY OF HOLYOKE, MASSACHUSETTS

STATEMENT OF NET POSITION

JUNE 30, 2022

	Governmental Activities	Business-Type Activities	Total
Assets			
Current Assets			
Cash and short-term investments	$ 70,378,551	$ 3,725,051	$ 74,103,602
Investments	15,991,865	--	15,991,865
Receivables, net of allowance for uncollectibles:			
Property taxes	3,184,946	--	3,184,946
Excises	807,080	--	807,080
User fees	188,459	3,002,631	3,191,090
Departmental and other	577,601	--	577,601
Intergovernmental	8,357,997	--	8,357,997
Internal balances	379,975	--	379,975
Other assets	197,183	--	197,183
Total Current Assets	100,063,657	6,727,682	106,791,339
Noncurrent Assets			
Property taxes	735,728	--	735,728
Loans	560,000	--	560,000
Capital assets:			
Nondepreciable capital assets	21,370,875	7,303,785	28,674,660
Other capital assets, net of accumulated depreciation	70,354,512	17,896,192	88,250,704
Total Noncurrent Assets	93,021,115	25,199,977	118,221,092
Total Assets	193,084,772	31,927,659	225,012,431
Deferred Outflows of Resources			
Related to pension	8,394,103	19,110	8,413,213
Related to OPEB	37,663,939	--	37,663,939
Total Deferred Outflows of Resources	46,058,042	19,110	46,077,152

The accompanying notes are an integral part of these financial statements.

CITY OF HOLYOKE, MASSACHUSETTS

STATEMENT OF NET POSITION (CONTINUED)

JUNE 30, 2022

	Governmental Activities	Business-Type Activities	Total
Liabilities			
Current Liabilities			
Accounts payable	$ 3,339,517	$ --	$ 3,339,517
Accrued payroll and withholdings	6,147,787	--	6,147,787
Accrued liabilities	437,046	135,355	572,401
Notes payable	3,900,276	5,621,984	9,522,260
Unearned revenue	25,013,363	2,550,752	27,564,115
Other liabilities	195,978	--	195,978
Current portion of long-term liabilities:			
Bonds payable	3,445,557	1,111,376	4,556,933
Compensated absences liability	721,177	--	721,177
Lease financing agreements	483,621	--	483,621
Total Current Liabilities	43,684,322	9,419,467	53,103,789
Noncurrent Liabilities			
Bonds payable, net of current portion	31,631,262	12,909,835	44,541,097
Compensated absences liability, net of current portion	6,490,589	--	6,490,589
Net pension liability	49,670,299	113,079	49,783,378
Total OPEB liability	222,546,051	--	222,546,051
Total Noncurrent Liabilities	310,338,201	13,022,914	323,361,115
Total Liabilities	354,022,523	22,442,381	376,464,904
Deferred Inflows of Resources			
Related to pension	31,903,177	75,291	31,978,468
Related to OPEB	81,068,121	--	81,068,121
Related to loans	560,000	--	560,000
Total Deferred Inflows of Resources	113,531,298	75,291	113,606,589
Net Position			
Net investment in capital assets	61,204,948	5,556,782	66,761,730
Restricted for:			
Grants and other statutory restrictions	14,292,939	--	14,292,939
Endowment funds:			
Expendable	652,506	--	652,506
Unrestricted	(304,561,400)	3,872,315	(300,689,085)
Total Net Position	$ (228,411,007)	$ 9,429,097	$ (218,981,910)

The accompanying notes are an integral part of these financial statements.

CITY OF HOLYOKE, MASSACHUSETTS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2022

		Program Revenues			Net (Expenses) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities							
General government	$ 13,171,046	$ 1,740,606	$ 5,742,800	$ 2,423,189	$ (3,264,451)	$ --	$ (3,264,451)
Public safety	30,351,252	1,384,971	2,426,477	--	(26,539,804)	--	(26,539,804)
Education	135,678,293	3,212,705	128,133,007	902,490	(3,430,091)	--	(3,430,091)
Public works	10,127,438	683,050	715,023	83,145	(8,646,220)	--	(8,646,220)
Health and human services	2,412,308	308,452	784,965	3,501,702	2,182,811	--	2,182,811
Culture and recreation	3,074,018	165,617	264,002	--	(2,644,399)	--	(2,644,399)
Interest on long-term debt	1,341,176	--	--	--	(1,341,176)	--	(1,341,176)
Intergovernmental	19,372,813	--	--	--	(19,372,813)	--	(19,372,813)
Total Governmental Activities	215,528,344	7,495,401	138,066,274	6,910,526	(63,056,143)	--	(63,056,143)
Business-Type Activities							
Sewer services	8,946,927	9,440,155	--	1,237,000	--	1,730,228	1,730,228
Total Business-Type Activities	8,946,927	9,440,155	--	1,237,000	--	1,730,228	1,730,228
	$ 224,475,271	$ 16,935,556	$ 138,066,274	$ 8,147,526	(63,056,143)	1,730,228	(61,325,915)
General Revenues and Transfers							
Property taxes					59,612,401	--	59,612,401
Excises					3,209,953	--	3,209,953
Penalties, interest, and other taxes					4,044,549	--	4,044,549
Grants and contributions not restricted to specific programs					12,988,543	124,248	13,112,791
Investment income (loss)					(976,198)	12,209	(963,989)
Miscellaneous					553,518	--	553,518
Transfers, net					46,003	(46,003)	--
Total General Revenues and Transfers					79,478,769	90,454	79,569,223
Change in Net Position					16,422,626	1,820,682	18,243,308
Net Position							
Beginning of Year					(244,833,633)	7,608,415	(237,225,218)
End of Year					$ (228,411,007)	$ 9,429,097	$ (218,981,910)

The accompanying notes are an integral part of these financial statements.

CITY OF HOLYOKE, MASSACHUSETTS

BALANCE SHEET
GOVERNMENTAL FUNDS

JUNE 30, 2022

	General Fund	ARPA Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets				
Cash and short-term investments	$ 25,349,147	$ 25,071,738	$ 19,957,666	$ 70,378,551
Investments	15,515,700	--	476,165	15,991,865
Receivables:				
Property taxes	4,153,878	--	--	4,153,878
Excises	1,651,175	--	--	1,651,175
Departmental and other	439,975	--	137,626	577,601
Intergovernmental	373,789	--	7,984,208	8,357,997
Loans	--	--	560,000	560,000
Tax liens	2,512,720	--	--	2,512,720
Due from other funds	1,452,802	--	--	1,452,802
Other assets	197,183	--	--	197,183
Total Assets	$ 51,646,369	$ 25,071,738	$ 29,115,665	$ 105,833,772
Liabilities				
Accounts payable	$ 108,864	$ --	$ 3,230,653	$ 3,339,517
Accrued payroll and withholdings	5,004,903	--	1,142,884	6,147,787
Due to other funds	--	--	1,072,677	1,072,677
Notes payable	--	--	3,900,276	3,900,276
Unearned revenue	--	25,013,363	--	25,013,363
Other liabilities	113,205	--	197	113,402
Total Liabilities	5,226,972	25,013,363	9,346,687	39,587,022
Deferred Inflows of Resources				
Unavailable revenues	8,073,608	--	3,154,861	11,228,469
Fund Balances				
Restricted	--	58,375	22,405,743	22,464,118
Assigned	9,163,953	--	--	9,163,953
Unassigned	29,181,836	--	(5,791,626)	23,390,210
Total Fund Balances	38,345,789	58,375	16,614,117	55,018,281
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 51,646,369	$ 25,071,738	$ 29,115,665	$ 105,833,772

The accompanying notes are an integral part of these financial statements.

CITY OF HOLYOKE, MASSACHUSETTS

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION

JUNE 30, 2022

Total Governmental Fund Balances	$ 55,018,281
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.	91,725,387
Deferred outflows of resources related to pension to be recognized in pension expense in future years.	8,394,103
Deferred outflows of resources related to OPEB to be recognized in OPEB expense in future years.	37,663,939
Revenues are reported on the accrual basis of accounting (net of allowance for uncollectible accounts) and are not deferred until collection.	7,078,450
Internal service fund is used by management to account for fuel depot activities. The assets and liabilities of the internal service fund are included in the governmental activities in the Statement of Net Position.	105,733
In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds, interest is not reported until due.	(437,046)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in governmental funds:	
Bonds payable	(35,076,819)
Lease financing agreements	(483,621)
Net pension liability	(49,670,299)
Total OPEB liability	(222,546,051)
Compensated absences liability	(7,211,766)
Deferred inflows of resources related to pension to be recognized in pension expense in future years.	(31,903,177)
Deferred inflows of resources related to OPEB to be recognized in OPEB expense in future years.	(81,068,121)
Net Position of Governmental Activities	$(228,411,007)

The accompanying notes are an integral part of these financial statements.

CITY OF HOLYOKE, MASSACHUSETTS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2022

	General Fund	ARPA Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues				
Property taxes	$ 58,956,929	$ --	$ 572,056	$ 59,528,985
Excises	3,512,206	--	--	3,512,206
Penalties, interest, and other taxes	4,044,549	--	--	4,044,549
Charges for services	1,256,103	--	4,779,839	6,035,942
Intergovernmental	110,179,146	2,402,200	46,297,470	158,878,816
Licenses and permits	799,938	--	--	799,938
Fines and forfeitures	272,061	--	--	272,061
Contributions and donations	--	--	121,687	121,687
Investment income (loss)	(1,018,336)	57,945	(15,807)	(976,198)
Miscellaneous	17,412	--	536,106	553,518
Total Revenues	178,020,008	2,460,145	52,291,351	232,771,504
Expenditures				
Current:				
General government	3,975,037	2,402,200	5,800,036	12,177,273
Public safety	23,398,781	--	1,978,121	25,376,902
Education	84,677,132	--	35,564,879	120,242,011
Public works	5,462,941	--	2,772,712	8,235,653
Health and human services	1,461,092	--	3,576,470	5,037,562
Culture and recreation	1,740,090	--	319,952	2,060,042
Employee benefits	26,154,296	--	1,058,333	27,212,629
Debt service:				
Principal	3,156,906	--	--	3,156,906
Interest	1,379,126	--	--	1,379,126
Intergovernmental	19,372,813	--	--	19,372,813
Total Expenditures	170,778,214	2,402,200	51,070,503	224,250,917
Excess of Revenues Over Expenditures	7,241,794	57,945	1,220,848	8,520,587
Other Financing Sources (Uses)				
Proceeds of bonds	--	--	2,199,100	2,199,100
Issuance of capital lease	404,081	--	--	404,081
Transfers in	501,240	--	1,031,392	1,532,632
Transfers out	(974,619)	--	(512,010)	(1,486,629)
Total Other Financing Sources (Uses)	(69,298)	--	2,718,482	2,649,184
Change in Fund Balance	7,172,496	57,945	3,939,330	11,169,771
Fund Balance, at Beginning of Year	31,173,293	430	12,674,787	43,848,510
Fund Balance, at End of Year	$ 38,345,789	$ 58,375	$ 16,614,117	$ 55,018,281

The accompanying notes are an integral part of these financial statements.

CITY OF HOLYOKE, MASSACHUSETTS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2022

Net Change in Fund Balances - Total Governmental Funds	$ 11,169,771
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:	
Capital outlay	9,015,110
Depreciation	(9,237,637)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position:	
Issuance of general obligation bonds	(2,199,100)
Issuance of lease financing agreements	(404,081)
Repayments of general obligation bonds	3,176,100
Repayments of lease financing agreements	480,542
Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures, and Changes in Fund Balances. Therefore, the recognition of revenue for certain types of accounts receivable (i.e., real estate and personal property, motor vehicle excise, etc.) differ between the two statements. This amount represents the net change in unavailable revenues and net of change in allowance for doubtful accounts.	(1,492,152)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:	
Change in net pension liability and related deferred outflows and inflows	12,623,782
Change in total OPEB liability and related deferred outflows and inflows	(7,651,699)
Change in accrued employee benefits	895,240
Bond premium amortization	31,975
Change in accrued interest on bonds payable	(13,219)
Internal service fund is used by management to account for fuel depot activities. The net activity of internal service fund is reported with governmental activities.	27,994
Change in Net Position of Governmental Activities	$ 16,422,626

The accompanying notes are an integral part of these financial statements.

CITY OF HOLYOKE, MASSACHUSETTS

STATEMENT OF NET POSITION – PROPRIETARY FUNDS

JUNE 30, 2022

	Business-Type Activities Enterprise Fund Sewer Fund	Governmental Activities Internal Service Fund
Assets		
Current Assets		
Cash and short-term investments	$ 3,725,051	$ --
User fees receivable, net of allowance for uncollectibles	3,002,631	188,459
Total Current Assets	6,727,682	188,459
Noncurrent Assets		
Capital assets		
Nondepreciable capital assets	7,303,785	--
Other capital assets, net of accumulated depreciation	17,896,192	--
Total Noncurrent Assets	25,199,977	--
Total Assets	31,927,659	188,459
Deferred Outflows of Resources		
Related to pension	19,110	--
Total Deferred Outflows of Resources	19,110	--
Liabilities		
Current Liabilities		
Accrued liabilities	135,355	--
Due to other funds	--	82,726
Notes payable	5,621,984	--
Unearned revenue	2,550,752	--
Current portion of long-term liabilities		
Bonds payable	1,111,376	--
Total Current Liabilities	9,419,467	82,726
Noncurrent Liabilities		
Bonds payable, net of current portion	12,909,835	--
Net pension liability	113,079	--
Total Noncurrent Liabilities	13,022,914	--
Total Liabilities	22,442,381	82,726
Deferred Inflows of Resources		
Related to pension	75,291	--
Total Deferred Inflows of Resources	75,291	--
Net Position		
Net investment in capital assets	5,556,782	--
Unrestricted	3,872,315	105,733
Total Net Position	$ 9,429,097	$ 105,733

The accompanying notes are an integral part of these financial statements.

CITY OF HOLYOKE, MASSACHUSETTS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITON – PROPRIETARY FUNDS

FOR THE YEAR ENDED JUNE 30, 2022

	Business-Type Activities Enterprise Fund Sewer Fund	Governmental Activities Internal Service Fund
Operating Revenues		
Charges for services	$ 9,434,655	$ 651,340
Other	5,500	--
Total Operating Revenues	9,440,155	651,340
Operating Expenses		
Salaries and benefits	125,557	--
Other operating expenses	7,209,452	623,346
Depreciation	1,255,953	--
Total Operating Expenses	8,590,962	623,346
Operating Income	849,193	27,994
Nonoperating Revenues (Expenses)		
Investment income	12,209	--
Intergovernmental revenue	124,248	--
Interest expense	(355,965)	--
Total Nonoperating Revenues (Expenses), Net	(219,508)	--
Income Before Capital Contributions and Transfers	629,685	27,994
Capital contributions	1,237,000	--
Transfers out	(46,003)	--
Change in Net Position	1,820,682	27,994
Net Position, at Beginning of Year	7,608,415	77,739
Net Position, at End of Year	$ 9,429,097	$ 105,733

The accompanying notes are an integral part of these financial statements.

CITY OF HOLYOKE, MASSACHUSETTS

STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS

FOR THE YEAR ENDED JUNE 30, 2022

	Business-Type Activities Enterprise Fund Sewer Fund	Governmental Activities Internal Service Fund
Cash Flows From Operating Activities		
Receipts from customers and users	$ 8,967,998	$ --
Receipts from interfund service provided	--	614,866
Payments to employees	(155,441)	--
Payments to vendors	(7,438,933)	(623,346)
Other	5,500	--
Net Cash Provided By (Used For) Operating Activities	1,379,124	(8,480)
Cash Flows From Noncapital Financing Activities		
Intergovernmental receipt	124,248	
Transfers out	(46,003)	--
Net Cash Provided By Noncapital Financing Activities	78,245	--
Cash Flows From Capital and Related Financing Activities		
Proceeds of notes	2,073,880	--
Acquisition and construction of capital assets	(3,209,881)	--
Principal payments on bonds	(1,101,709)	--
Interest expense	(355,965)	--
Other nonoperating income	3,787,752	--
Net Cash Provided By Capital and Related Financing Activities	1,194,077	--
Cash Flows From Investing Activities		
Investment income	12,209	--
Net Cash Provided By Investing Activities	12,209	--
Net Change in Cash and Short-Term Investments	2,663,655	(8,480)
Cash and Short-Term Investments, Beginning of Year	1,061,396	8,480
Cash and Short-Term Investments, End of Year	$ 3,725,051	$ --

The accompanying notes are an integral part of these financial statements.

CITY OF HOLYOKE, MASSACHUSETTS

STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2022

	Business-Type Activities Enterprise Fund Sewer Fund	Governmental Activities Internal Service Fund
Reconciliation of Operating Income to		
Net Cash Provided By (Used For) Operating Activities		
Operating income	$ 849,193	$ 27,994
Adjustments to reconcile operating income to net		
cash provided by (used for) operating activities:		
Depreciation	1,255,953	--
Changes in assets, liabilities, and deferred outflows/inflows:		
User fees receivable	(466,657)	(119,200)
Deferred outflows - related to pension	(5,903)	--
Accounts payable	(219,250)	--
Accrued liabilities	(10,231)	--
Other liabilities	--	82,726
Net pension liability	(41,958)	--
Deferred inflows - related to pension	17,977	--
Net Cash Provided By (Used For) Operating Activities	$ 1,379,124	$ (8,480)

The accompanying notes are an integral part of these financial statements.

CITY OF HOLYOKE, MASSACHUSETTS

STATEMENT OF FIDUCIARY NET POSITION – FIDUCIARY FUNDS

JUNE 30, 2022

	Pension Trust Fund (December 31, 2021)	Private Purpose Trust Funds	Custodial Funds
Assets			
Cash and short-term investments	$ 6,658,495	$ --	$ 1,062,166
Investments:			
Alternative investments	64,278,260	--	--
Domestic equity	113,992,351	--	--
Domestic fixed income	56,499,118	--	--
Hedge funds	39,344,116	--	--
International equity	69,510,213	--	--
Mutual funds	--	230,103	--
Real estate equity	47,613,936	--	--
Total Investments	391,237,994	230,103	--
Accounts receivable	19,069,866	--	143,386
Total Assets	416,966,355	230,103	1,205,552
Liabilities			
Accounts payable	18,040	--	4,149
Accrued liabilities	--	--	69,105
Due to primary government	--	--	297,399
Total Liabilities	18,040	--	370,653
Net Position			
Restricted for pension	416,948,315	--	--
Restricted for individuals, organizations, and other governments	--	230,103	834,899
Total Net Position	$ 416,948,315	$ 230,103	$ 834,899

The accompanying notes are an integral part of these financial statements.

CITY OF HOLYOKE, MASSACHUSETTS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – FIDUCIARY FUNDS

FOR THE YEAR ENDED JUNE 30, 2022

	Pension Trust Fund (December 31, 2021)	Private Purpose Trust Funds	Custodial Funds
Additions			
Contributions:			
Employers	$ 17,818,858	$ --	$ --
Plan members	6,475,292	--	--
Other systems and Commonwealth of Massachusetts	489,772	--	--
Other	2,142	--	--
Fees collected for State of Massachusetts	--	--	28,650
Fees collected on behalf of individuals	--	--	1,284,349
Total Contributions	24,786,064	--	1,312,999
Investment Income (Loss):			
Investment income (loss)	--	(12,618)	505
Increase in fair value of investments	55,936,595	--	--
Less: Management fees	(2,514,432)	--	--
Net Investment Income (Loss)	53,422,163	(12,618)	505
Total Additions	78,208,227	(12,618)	1,313,504
Deductions			
Benefit payments to plan members, beneficiaries, and other systems	29,976,251	--	--
Refunds to plan members	674,796	--	--
Transfers to other systems	773,398	--	--
Administrative expenses	576,409	5,400	--
Payment of fees to State of Massachusetts	--	--	31,000
Payments on behalf of individuals	--	--	1,307,770
Total Deductions	32,000,854	5,400	1,338,770
Change in Net Position	46,207,373	(18,018)	(25,266)
Restricted Net Position			
Beginning of Year	370,740,942	248,121	860,165
End of Year	$ 416,948,315	$ 230,103	$ 834,899

The accompanying notes are an integral part of these financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the City of Holyoke, Massachusetts (the City) conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units, except as indicated in Note 2. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental and financial reporting principles. The following is a summary of the significant accounting policies of the City:

REPORTING ENTITY

The City is a municipal corporation governed by an elected City Council. These financial statements include only the primary government of the City of Holyoke. They do not include the component units for which the City is considered to be financially accountable. In fiscal year 2022, it was determined that the City of Holyoke Board of Water Commissioners, Holyoke Library Commission, HPL Realty Corp., and the City of Holyoke Gas and Electric Company enterprise fund met the component unit requirements of GASB No. 14, *The Financial Reporting Entity* (as amended). The criteria provided in Governmental Accounting Standards Board Codification section 2100 have also been considered and as a result, the component unit discussed below is included in the City's reporting entity because of its operational significance and financial relationship with the City.

Fiduciary Component Unit

The Holyoke Contributory Retirement System (the System) was established to provide retirement benefits to employees and their beneficiaries. The System is presented in the City's financial statements using the accrual basis of accounting and is reported as a Pension Trust Fund in the fiduciary fund financial statements. Additional financial information of the System can be obtained by contacting the System located at 20 Korean Veterans Plaza, Room 207, Holyoke, MA 01040.

GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Government-Wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

Government-Wide Financial Statements (Continued)

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

Government-Wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes and excises.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (CONTINUED)

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when cash is received or if they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, certain expenditures such as debt service, claims and judgments, compensated absences, OPEB, and pension are recorded only when payment is due.

The City reports the following major governmental funds:

- The *General Fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The *ARPA Fund* accounts for COVID-19 related expenditures or negative economic impacts of COVID-19 on the City, funded by the American Rescue Plan Act (ARPA).

The proprietary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Under this method, revenues are recognized when earned and expenses are recorded when liabilities are incurred.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (CONTINUED)

Fund Financial Statements (Continued)

The City reports the following major proprietary fund:

- The *Sewer Enterprise Fund* accounts for the operations of the City's wastewater treatment facility and supporting infrastructure.

The City's fuel depot operations are reported as an *Internal Service Fund* in the accompanying financial statements.

The fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Under this method, revenues are recognized when earned and expenses are recorded when liabilities are incurred.

The City reports the following fiduciary funds:

- The *Pension Trust Fund* accounts for the activities of the City's contributory retirement system, which accumulates resources for pension benefit payments to qualified employees.
- The *Private Purpose Trust Funds* are used to account for trust arrangements, other than those properly reported in the pension trust fund or permanent fund, under which principal and investment income exclusively benefit individuals.
- The *Custodial Funds* account for fiduciary assets held by the City in a custodial capacity as an agent on behalf of others and are not required to be reported elsewhere on the financial statements. Custodial funds include fees collected on behalf of the State of Massachusetts and individuals.

CASH AND INVESTMENTS

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the General Fund. Certain special revenue, proprietary, and fiduciary funds, segregate cash, and investment earnings become a part of those funds.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CASH AND INVESTMENTS (CONTINUED)

Deposits with financial institutions consist primarily of demand deposits, savings accounts, and money market accounts. Generally, a cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the financial statements under the caption "cash and short-term investments."

For purpose of the Statement of Cash Flows, the proprietary funds consider investments with original maturities of three months or less to be short-term investments.

Where applicable, fair values are based on quotations from national securities exchanges, except for certain investments that are required to be presented using net asset value (NAV). The NAV per share is the amount of net assets attributable to each share outstanding at the close of the period. Investments measured using NAV for fair value are not subject to level classification.

PROPERTY TAX LIMITATIONS

Legislation known as "Proposition 2 ½" has limited the amount of revenue that can be derived from property taxes. The prior fiscal year's tax levy limit is used as a base and cannot increase by more than 2.5% (excluding new growth), unless an override is voted. Certain provisions of Proposition 2 ½ can be overridden by a referendum.

INTERFUND RECEIVABLES AND PAYABLES

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due from/to other funds" (i.e., the current portion of interfund loans).

Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

CAPITAL ASSETS

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the proprietary fund financial statements. Capital assets are defined by the City as assets with an initial individual cost of more

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CAPITAL ASSETS (CONTINUED)

than $10,000 and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	40
Building and land improvements	20
Infrastructure	40
Vehicles, machinery, and furnishings	5
Computer equipment	5
Office equipment	5

COMPENSATED ABSENCES

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vested sick and vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

LONG-TERM OBLIGATIONS

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt, and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position.

FUND EQUITY

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net position."

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND EQUITY (CONTINUED)

Fund Balance

Generally, fund balance represents the difference between current assets/deferred outflows and current liabilities/deferred inflows. The City has implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying existing governmental fund type definitions, as follows:

- *Nonspendable* represents amounts that cannot be spent because they are either (1) not in spendable form, or (2) legally or contractually required to be maintained intact. No funds met this fund balance classification in fiscal year 2022.

- *Restricted* represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. This fund balance classification includes capital projects funded by bond issuances, various special revenue funds, and the income portion of permanent trust funds.

- *Committed* represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the City's highest level of decision-making authority. No funds met this fund balance classification in fiscal year 2022.

- *Assigned* represents amounts that are constrained by the City's intent to use these resources for a specific purpose. This fund balance classification includes General Fund encumbrances that have been established by various City departments for the expenditure of current year budgetary financial resources upon vendor performance in the subsequent budgetary period and the fund balance set aside to be used in the subsequent year's budget.

- *Unassigned* represents amounts that are available to be spent in future periods, general stabilization, and deficit funds. The General Fund is the only fund that reports a positive unassigned fund balance.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the City uses the following order to liquidate liabilities: restricted, committed, assigned, and unassigned.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND EQUITY (CONTINUED)

Net Position

Net position represents the difference between assets/deferred outflows and liabilities/ deferred inflows. Net investment in capital assets consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on use either through enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The remaining net position is reported as unrestricted.

USE OF ESTIMATES

The preparation of basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

NOTE 2 - DEPARTURES FROM GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

As noted in Note 1 *Reporting Entity*, the financial statements do not include component units for which the City is financially accountable in accordance with GAAP.

NOTE 3 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

BUDGETARY INFORMATION

The Mayor presents an operating and capital budget for the proposed expenditures of the fiscal year commencing the following July 1. The budget, as enacted by the City Council, establishes the legal level of control and specifies that certain appropriations are to be funded by particular revenues. The original budget is amended during the fiscal year at City Council meetings as required by changing conditions.

NOTE 3 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

BUDGETARY INFORMATION (CONTINUED)

In cases of extraordinary or unforeseen expenses, the City Council is empowered to transfer funds from the Reserve Fund (a contingency appropriation) to a departmental appropriation. "Extraordinary" includes expenses, which are not in the usual line or are great or exceptional. "Unforeseen" includes expenses, which are not foreseen as of the time of the annual meeting when appropriations are voted.

Departments are limited to the line items as voted. Certain items may exceed the line item budget as approved if it is for an emergency and for the safety of the general public. Formal budgetary integration is employed as a management control device during the year for the General Fund and proprietary funds. At year end, appropriation balances lapse, except for certain unexpended capital items and encumbrances, which will be honored during the subsequent year.

EXCESS OF EXPENDITURES OVER APPROPRIATIONS

Employee benefits expenditures exceeded appropriations during the current fiscal year by $(337,853).

DEFICIT FUND EQUITY

Certain individual funds reflected deficit balances as of June 30, 2022. It is anticipated that the deficits in these funds will be eliminated through future departmental and grant revenues, bond proceeds, and transfers from other funds.

NOTE 4 - DEPOSITS AND INVESTMENTS – EXCLUDING THE PENSION TRUST FUND

Massachusetts General Laws (MGL) Chapter 44, Section 55 place certain limitations on the nature of deposits and investments available to the City. Deposits, including demand deposits, money markets, and certificates of deposits in any one financial institution, may not exceed 60% of the capital and surplus of such institution unless collateralized by the institution involved. Investments may be made in unconditionally guaranteed U.S. government obligations having maturities of a year or less from the date of purchase, or through repurchase agreements with maturities of no greater than 90 days in which the underlying securities consist of such obligations. Other allowable investments include certificates of deposits having a maturity date of up to 3 years from the date of purchase, national banks, and Massachusetts Municipal Depository Trust (MMDT). MGL Chapter 44, Section 54 provides additional investment options for certain special revenue, trust, and OPEB funds.

NOTE 4 - DEPOSITS AND INVESTMENTS - EXCLUDING THE PENSION TRUST FUND (CONTINUED)

DEPOSITS

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned. The City does not have formal deposit policies related to the custodial credit risk of deposits.

As of June 30, 2022, $1,137,123 of the City's bank balance of $82,739,475 was exposed to custodial credit risk as uninsured and/or uncollateralized.

INVESTMENTS

All of the City's investments of $16,221,968 at June 30, 2022, were held in mutual funds.

Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, the City will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The City's custodial credit risk policy is all securities not held directly by the City will be held in the City's name and tax identification number by a third-party custodian approved by the Treasurer and evidenced by safekeeping receipts showing individual CUSIP numbers for each security. The City manages custodial credit risk exposure with SIPC and excess SIPC insurance.

As of June 30, 2022, the City did not have investments subject to custodial credit risk exposure as all assets were held in the City's name.

Credit Risk - Investments in Debt Securities

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation. For short-term investments that are purchased using surplus revenues, Massachusetts General Laws, Chapter 44, Section 55, limit the City's investments to the top rating issued by at least one nationally recognized statistical rating organization (NRSRO). The City adopted investment policies on June 24, 2019. The policies state that the City will manage credit risk several ways. There will be no limit to the amount of United State Treasury and United State Government Agency obligations. As for fixed income investments, the City will predominantly purchase investment grade securities with a high concentration in securities rated A or better. Lower-quality investments may only be held through diversified vehicles, such as mutual funds or exchange-traded funds.

NOTE 4 - DEPOSITS AND INVESTMENTS - EXCLUDING THE PENSION TRUST FUND (CONTINUED)

INVESTMENTS (CONTINUED)

Credit Risk - Investments in Debt Securities (Continued)

As of June 30, 2022, the City's mutual funds were exempt from credit risk disclosure.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributable to the magnitude of the City's investments in a single issuer. The City places a 5% limit on the amount that may be invested in any one issuer.

At June 30, 2022, none of the City's investments were exposed to concentration of credit risk.

Interest Rate Risk - Investments in Debt Securities

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The City's policy manages interest rate risk through diversification of investments across asset classes.

The City's investments in mutual funds are exempt from interest rate risk disclosure.

Foreign Currency Risk

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair value of an investment. The City's policy for foreign currency risk is to limit investments subject to foreign currency risk to 5% of total deposits.

At June 30, 2022, none of the City's investments were exposed to foreign currency risk.

Fair Value

The City categorizes its fair value measurements within the fair value hierarchy established by GASB Statement No. 72, *Fair Value Measurement and Application*.

NOTE 4 - DEPOSITS AND INVESTMENTS - EXCLUDING THE PENSION TRUST FUND (CONTINUED)

INVESTMENTS (CONTINUED)

Fair Value (Continued)

The hierarchy is based on the valuation inputs used to measure the fair value of an asset or liability and gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows:

- Level 1 – inputs that reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that are accessible at the measurement date.
- Level 2 – inputs other than quoted prices that are observable for an asset or liability either directly or indirectly, including inputs in markets that are not considered to be active. Because they must often be priced on the basis of transactions involving similar but not identical securities or do not trade with sufficient frequency, certain directly held securities are categorized as Level 2.
- Level 3 – unobservable inputs based on the best information available, using assumptions in determining the fair value of investments and derivative instruments.

In instances where inputs used to measure fair value fall into different levels in the fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation.

The City had the following fair value measurements as of June 30, 2022:

		Fair Value Measurements Using:		
Investment Type	Amount	Quoted prices in active markets for identical assets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Mutual funds	$ 16,221,968	$ 16,221,968	$ --	$ --

Equity securities classified in Level 1 are valued using prices quoted in active markets for those securities.

NOTE 4 - DEPOSITS AND INVESTMENTS - EXCLUDING THE PENSION TRUST FUND (CONTINUED)

INVESTMENTS (CONTINUED)

Fair Value (Continued)

Debt securities classified in Level 2 are valued using either a bid evaluation or a matrix pricing technique. Bid evaluations may include market quotations, yields, maturities, call features, and ratings. Matrix pricing is used to value securities based on the securities relationship to benchmark quote prices. Level 2 debt securities have non-proprietary information that is readily available to market participants, from multiple independent sources, which are known to be actively involved in the market.

NOTE 5 - INVESTMENTS - PENSION TRUST FUND (THE SYSTEM)

All of the System's investments totaling $391,237,994 were held in various external investment pools at December 31, 2021. Some of those investments were held in the Pension Reserves Investment Trust (the PRIT Fund).*

**Fair value is the same as the value of the pool share. The Pension Reserves Investment Trust (PRIT) was created under Massachusetts General Law (MGL) Chapter 32, Section 22, in December 1983. PRIT is operated under contract with a private investment advisor, approved by the Pension Reserves Investment Management Board. The Pension Reserves Investment Management Board shall choose an investment advisor by requesting proposals from advisors and reviewing such proposals based on criteria adopted under MGL, Chapter 30B.*

CUSTODIAL CREDIT RISK

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, investment or collateral securities that are in the possession of another party will not be recovered. The System does not have formal investment policies related to custodial credit risk.

Investments in external investment pools are not exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

At December 31, 2021, all of the System's investments of $391,237,994 were exempt from the custodial credit risk disclosure.

NOTE 5 - INVESTMENTS - PENSION TRUST FUND (THE SYSTEM) (CONTINUED)

CREDIT RISK - INVESTMENTS IN DEBT SECURITIES

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. Massachusetts General Laws Chapter 32, Section 23 limits the investment of System funds, to the extent not required for current disbursements, in the Pension Reserves Investment Trust (PRIT) Fund or in securities, other than mortgages or collateral loans, which are legal for the investment of funds in savings banks under the laws of the Commonwealth of Massachusetts, provided that no more than the established percentage of assets, is invested in any one security. The System does not have formal investment policies related to credit risk.

Due to their nature, none of the System's investments were subject to credit risk disclosure at December 31, 2021.

CONCENTRATION OF CREDIT RISK

Massachusetts General Laws Chapter 32, Section 23 limit the amount that may be invested in any one issuer or security type, with the exception of the PRIT Fund. The System's policy limits the amount the System may be invested in any one issuer to 5%.

Investments issued or explicitly guaranteed by the external investment pools and other pooled investments are excluded from concentration of credit disclosure.

All of the System's investments were exempt from concentration of credit risk disclosure at December 31, 2021.

INTEREST RATE RISK

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The System does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Information about the sensitivity of the fair values of the System's investments to market interest rate fluctuations is not applicable as all the System's investments were immediately liquid at December 31, 2021.

NOTE 5 - INVESTMENTS – PENSION TRUST FUND (THE SYSTEM) (CONTINUED)

FOREIGN CURRENCY RISK

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair value of an investment. The System does not have formal investment policies related to foreign currency risk.

At December 31, 2021, none of the System's investments were exposed to foreign currency risk.

FAIR VALUE

The System categorizes its fair value measurements within the fair value hierarchy established by GASB Statement No. 72, *Fair Value Measurement and Application*.

All of the System's investments were measured at net asset value at December 31, 2021.

The net asset value (NAV) per share is the amount of net assets attributable to each share outstanding at the close of the period. Investments measured using NAV for fair value are not subject to level classification.

Investment Type	Value	Unfunded Commitments	Redemption Frequency (If currently eligible)	Redemption Notice Period
External investment pool:				
Alternative investments	$ 64,278,260	$ 23,681,823	Quarterly	30 days
Domestic equity	113,992,351	--	Quarterly	30 days
Domestic fixed income	56,499,118	9,344,300	Quarterly	30 days
Hedge funds	39,344,116	--	Quarterly	30 days
International equity	69,510,213	--	Quarterly	30 days
Real estate equity	47,613,936	--	Quarterly	30 days
	$ 391,237,994			

NOTE 6 - PROPERTY TAXES AND EXCISES RECEIVABLES

Real and personal property taxes are based on market values assessed as of each January 1. By law, all taxable property must be assessed at 100% fair cash value. Also by law, property taxes must be levied at least 30 days prior to their due date. Once levied, these taxes are recorded as receivables, net of estimated uncollectible balances. Property tax revenues have been recorded using the accrual and modified accrual basis of accounting on the government-wide and fund basis statements, respectively.

The City bills and collects its property taxes on a quarterly basis following the January 1 assessment. The due dates for those quarterly tax billings are August 1, November 1, February 1, and May 1. Property taxes that remain unpaid after the respective due dates are subject to penalties and interest charges.

Based on the City's experience, most property taxes are collected during the year in which they are assessed. Liening of properties on which taxes remain unpaid generally occurs annually. The City ultimately has the right to foreclose on all properties when the taxes remain unpaid.

A statewide property tax limitation known as "Proposition 2 ½" limits the amount of increase in the property tax levy in any fiscal year. Generally, Proposition 2 ½ limits the total levy to an amount not greater than 2 ½% of the total assessed value of all taxable property within the City. Secondly, the tax levy cannot increase by more than 2 ½% of the prior year's levy plus the taxes on property newly added to the tax rolls. The actual fiscal year 2022 tax levy reflected an excess capacity of $921,635.

Motor vehicle excise taxes are assessed annually for every motor vehicle and trailer registered in the Commonwealth of Massachusetts. The Registry of Motor Vehicles annually calculates the value of all registered motor vehicles for the purpose of excise assessment. The amount of motor vehicle excise tax due is calculated using a fixed rate of $25 per $1,000 of value.

NOTE 6 - PROPERTY TAXES AND EXCISES RECEIVABLES (CONTINUED)

Property taxes and excise receivables at June 30, 2022 consisted of the following:

	Gross Amount (fund basis)	Allowance for Doubtful Accounts	Current Portion	Long-Term Portion
Real estate taxes	$ 3,638,663	$ (730,615)	$ 2,908,048	$ --
Personal property taxes	515,215	(238,317)	276,898	--
Tax liens	2,512,720	(1,776,992)	--	735,728
Total Property Taxes	$ 6,666,598	$(2,745,924)	$ 3,184,946	$ 735,728
Motor vehicle excise	$ 1,651,175	$ (844,095)	$ 807,080	

NOTE 7 - USER FEES RECEIVABLE

Receivables for user fees at June 30, 2022 consisted of the following:

	Gross Amount	Allowance for Doubtful Accounts	Net Amount
Internal service fund	$ 188,459	$ --	$ 188,459
Sewer enterprise fund	4,318,625	(1,315,994)	3,002,631
	$ 4,507,084	$(1,315,994)	$ 3,191,090

NOTE 8 - INTERGOVERNMENTAL RECEIVABLES

This balance represents reimbursements requested from federal and state agencies for expenditures incurred in fiscal year 2022.

NOTE 9 - LOANS RECEIVABLE

Loans receivable represent loans issued to individuals who participate in the Resident Neighborhood Improvement Program administered through Old Holyoke Development Corporation. The loans were issued through the City's Community Development Block Grant program.

NOTE 10 - INTERFUND ACCOUNTS

RECEIVABLES/PAYABLES

Although self-balancing funds are maintained, most transactions flow through the General Fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The composition of interfund balances as of June 30, 2022 was as follows:

	Due From Other Funds	Due To Other Funds
General fund	$ 1,452,802	$ --
Capital project funds	--	1,072,677
Internal service fund	--	82,726
Custodial funds	--	297,399
	$ 1,452,802	$ 1,452,802

NOTE 11 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022 was as follows (in thousands):

	Beginning Balance	Increases	Decreases	Transfer of CIP	Ending Balance
Governmental Activities					
Capital Assets, Being Depreciated:					
Buildings and improvements	$ 167,729	$ 179	$ --	$ --	$ 167,908
Machinery, equipment, and furnishings	39,758	5,072	(186)	--	44,644
Land improvements	14,847	--	--	--	14,847
Infrastructure	22,961	168	--	--	23,129
Total Capital Assets, Being Depreciated	245,295	5,419	(186)	--	250,528
Less Accumulated Depreciation For:					
Buildings and improvements	(112,386)	(5,125)	--	--	(117,511)
Machinery, equipment, and furnishings	(31,965)	(2,443)	186	--	(34,222)
Land improvements	(7,044)	(898)	--	--	(7,942)
Infrastructure	(19,727)	(771)	--	--	(20,498)
Total Accumulated Depreciation	(171,122)	(9,237)	186	--	(180,173)
Capital Assets, Being Depreciated, Net	74,173	(3,818)	--	--	70,355
Capital Assets, Not Being Depreciated:					
Land	16,404	--	--	--	16,404
Construction in progress (CIP)	1,371	4,568	--	(972)	4,967
Total Capital Assets, Not Being Depreciated	17,775	4,568	--	(972)	21,371
Governmental Activities Capital Assets, Net	$ 91,948	$ 750	$ --	$ (972)	$ 91,726

NOTE 11 - CAPITAL ASSETS (CONTINUED)

	Beginning Balance	Increases	Decreases	Transfer of CIP	Ending Balance
Business-Type Activities					
Capital Assets, Being Depreciated:					
Buildings and improvements	$ 40,000	$ --	$ --	$ --	$ 40,000
Machinery, equipment, and furnishings	1,262	--	--	--	1,262
Infrastructure	54,151	--	--	--	54,151
Total Capital Assets, Being Depreciated	95,413	--	--	--	95,413
Less Accumulated Depreciation For:					
Buildings and improvements	(36,858)	(212)	--	--	(37,070)
Machinery, equipment, and furnishings	(1,262)	(4)	--	--	(1,266)
Infrastructure	(38,141)	(1,040)	--	--	(39,181)
Total Accumulated Depreciation	(76,261)	(1,256)	--	--	(77,517)
Capital Assets, Being Depreciated, Net	19,152	(1,256)	--	--	17,896
Capital Assets, Not Being Depreciated:					
Land	350	--	--	--	350
Construction in progress (CIP)	3,744	2,238	--	972	6,954
Total Capital Assets, Not Being Depreciated	4,094	2,238	--	972	7,304
Business-Type Activities Capital Assets, Net	$ 23,246	$ 982	$ --	$ 972	$ 25,200

Depreciation expense was charged to functions of the City as follows (in thousands):

Governmental Activities	
General government	$ 286
Public safety	1,395
Education	4,681
Public works	1,690
Human services	729
Culture and recreation	456
	$ 9,237
Business-Type Activities	
Sewer	$ 1,256

NOTE 12 - DEFERRED OUTFLOWS OF RESOURCES

Deferred outflows of resources represent the consumption of net assets by the City that apply to future reporting periods. Deferred outflows of resources have a positive effect on net position, similar to assets. Deferred outflows of resources related to pension and OPEB in accordance with GASB Statements No. 68 and 75, are more formally discussed in the corresponding pension and OPEB notes.

NOTE 13 - NOTES PAYABLE

The City had the following notes outstanding at June 30, 2022:

Purpose	Interest Rates %	Date of Issue	Date of Maturity	Balance at June 30, 2022
Traffic signals design and construction	2.95-3.50%	06/30/22	06/30/23	$ 50,000
EN White - roof replacement	2.95-3.50%	06/30/22	06/30/23	946,858
Donahue - roof replacement	2.95-3.50%	06/30/22	06/30/23	1,381,560
Sullivan - roof replacement	2.95-3.50%	06/30/22	06/30/23	946,858
Sidewalks and street improvements	2.95-3.50%	06/30/22	06/30/23	575,000
Massachusetts Clean Water Trust CWP 19-04	2.00%	04/30/20	07/15/41*	5,023,167
Massachusetts Clean Water Trust CWP 19-04A	2.00%	04/30/20	07/15/41*	598,817
				$ 9,522,260

** Maturity date is flexible and will be determined when the balance is converted to a long-term note.*

The following summarizes activity in notes payable during fiscal year 2022:

Purpose	Balance Beginning of Year	New Issues	Maturities	Balance End of Year
Bond anticipation notes - various	$ 4,251,298	$ 6,450,567	$ (6,801,589)	$ 3,900,276
Massachusetts Clean Water Trust interim notes	3,548,104	2,073,880	--	5,621,984
	$ 7,799,402	$ 8,524,447	$ (6,801,589)	$ 9,522,260

NOTE 14 - UNEARNED REVENUE

Unearned revenue represents grant funds received by the City from the American Rescue Plan Act (ARPA). These funds will be used for COVID-19 related expenditures or negative economic impacts of COVID-19 over the next several years.

NOTE 15 - LONG-TERM DEBT

GENERAL OBLIGATION BONDS AND LOANS

The City issues general obligation bonds (including direct placements) and direct borrowings through the Massachusetts Clean Water Trust (MCWT) to provide funds for the acquisition and construction of major capital facilities and acquisitions. General obligation bonds and direct borrowings outstanding were as follows at June 30, 2022:

Governmental Activities	Serial Maturities Through	Interest Rate(s) %	Amount Outstanding as of June 30, 2022
General Obligation Bonds			
Direct Placements			
HB Lawrence School Feasibility	09/01/23	5.0%	$ 45,200
Cur Ref School 2 Refunding Bonds	09/01/24	5.0%	98,600
Jones Ferry River Center Refunding Bonds	09/01/24	5.0%	131,200
School Roof Feasibility	09/01/25	5.0%	136,853
Building Demolition	09/01/26	3.0%	50,000
Public Safety Radio	09/01/26	2.0-5.0%	950,000
High School Remodeling	09/01/27	3.0%	208,000
School Roofs	09/01/27	3.0%	118,000
School Lots/Field/Lights	09/01/27	3.0%	39,000
DPW Vehicles	09/01/27	5.0%	710,000
Kelly Elementary Boiler	09/01/27	5.0%	33,587
Apremont Traffic Signals	09/01/28	5.0%	85,000
Fire Truck	09/01/28	2.0-3.8%	770,000
Traffic Signal Replacement	09/01/28	5.0%	415,000
Cur Ref School Refunding Bonds	09/01/28	5.0%	574,100
Public Safety Radio	09/01/29	5.0%	157,257
Outdoor Recreational Facilities I	09/01/30	2.0-5.0%	170,000
Apremont Traffic Signals II	09/01/30	5.0%	79,250
DPW Fire and Equipment Vehicles	09/01/30	5.0%	996,500
Police Cruisers	09/01/30	5.0%	140,000
Velley Area Park Rehab	09/01/31	5.0%	51,836
Outdoor Recreational Facilities	09/01/31	3.0-3.25%	1,250,000
Outdoor Recreational Facilities II	09/01/31	2.0-5.0%	100,000

NOTE 15 - LONG-TERM DEBT (CONTINUED)

GENERAL OBLIGATION BONDS AND LOANS (CONTINUED)

Governmental Activities	Serial Maturities Through	Interest Rate(s) %	Amount Outstanding as of June 30, 2022
School	03/01/32	2.0-4.0%	2,855,000
Geriatric Authority Land	03/01/32	2.0-4.0%	450,000
Community Field Park	03/01/32	2.0-4.0%	680,000
Senior Center	03/01/32	2.0-4.0%	1,210,000
Library	03/01/32	2.0-4.0%	2,750,000
High School Science Lab Renovation	09/01/32	2.0-5.0%	140,000
Additional Parking Facilities	09/01/32	2.0-5.0%	385,000
Building Demolition	09/01/32	2.0-5.0%	950,000
Morgan & E.N. White Elementary Schools	09/01/32	2.0-5.0%	165,000
Pouliot Pool Reconstruction I	09/01/32	4.0-5.0%	250,000
Tennis Courts	09/01/32	3.0-5.0%	1,065,000
Senior Center	09/01/33	2.0-5.0%	3,710,000
Garage	09/01/33	2.0-5.0%	3,745,000
High School Science Labs	09/01/34	2.0-3.8%	715,000
Parking Garage	09/01/34	2.0-3.8%	1,170,000
Fire Department Command Vehicles	09/01/34	4.0-5.0%	65,000
Pouliot Pool Reconstruction II	09/01/34	3.0-5.0%	1,040,000
Fire Department Vehicles	09/01/38	3.0-5.0%	2,240,000
School Boiler and Windows	09/01/39	3.0-5.0%	2,700,000
Morgan Elementary Windows	09/01/41	2.4-5.0%	157,226
Kelly Elementary Windows	09/01/41	2.4-5.0%	166,391
Poulliot Pool Reconstruction	09/01/41	2.4-5.0%	150,000
Total General Obligation Bonds			34,068,000
Lease Financing Agreements			
HP Computers	08/26/23	4.19%	285,785
Ford Police Interceptors	06/17/23	4.25%	197,836
Total Financing Agreements			483,621
Total Governmental Activities			$ 34,551,621

NOTE 15 - LONG-TERM DEBT (CONTINUED)

GENERAL OBLIGATION BONDS AND LOANS (CONTINUED)

Business-Type Activities	Serial Maturities Through	Interest Rate(s) %	Amount Outstanding as of June 30, 2022
General Obligation Bonds			
Direct Placements			
Sewer CSO Projects	09/01/27	3.0%	$ 785,000
Sewer Plant Improvements	09/01/27	3.0%	1,725,000
Sewer and Flood Control	09/01/33	2.0-5.0%	445,000
Total General Obligation Bonds			2,955,000
Direct Borrowings			
MCWT - CW-05-14	01/15/33	2.0%	537,118
MCWT - CW-10-43	07/15/36	2.0%	10,529,093
Total Direct Borrowings			11,066,211
Total Business-Type Activities			$ 14,021,211

FUTURE DEBT SERVICE

The annual payments to retire all bonds and loans outstanding as of June 30, 2022 were as follows:

	Governmental Activities General Obligation Bonds		Governmental Activities Lease Financing Agreements	
	Principal	Interest	Principal	Interest
2023	$ 3,398,000	$ 1,264,032	$ 483,621	$ 20,378
2024	3,375,000	1,115,003	--	--
2025	3,320,000	973,949	--	--
2026	3,265,000	843,753	--	--
2027	3,125,000	723,664	--	--
2028 - 2032	12,985,000	2,035,452	--	--
2033 - 2037	3,815,000	329,853	--	--
Thereafter	785,000	32,316	--	--
	$ 34,068,000	$ 7,318,022	$ 483,621	$ 20,378

NOTE 15 - LONG-TERM DEBT (CONTINUED)

FUTURE DEBT SERVICE (CONTINUED)

	Business-Type Activities			
	General Obligation Bonds		Direct Borrowings	
	Principal	Interest	Principal	Interest
2023	$ 475,000	$ 86,287	$ 636,376	$ 250,701
2024	470,000	71,313	651,389	235,764
2025	465,000	56,487	666,756	220,474
2026	455,000	42,188	682,486	204,824
2027	445,000	28,487	698,587	188,804
2028 - 2032	575,000	37,850	3,748,069	690,158
2033 - 2037	70,000	2,932	3,982,548	235,700
	$ 2,955,000	$ 325,544	$ 11,066,211	$ 2,026,425

NOTE 15 - LONG-TERM DEBT (CONTINUED)

CHANGE IN LONG-TERM LIABILITIES

During the year ended June 30, 2022, the following changes occurred in long-term liabilities (in thousands):

	Beginning Balance	Additions	Reductions	Ending Balance	Less Current Portion	Equals Long-Term Portion
Governmental Activities						
Bonds payable:						
Direct placements	$ 35,045	$ 2,199	$ (3,176)	$ 34,068	$ (3,398)	$ 30,670
Bond premium	1,041	--	(32)	1,009	(48)	961
Sub-total - bonds payable	36,086	2,199	(3,208)	35,077	(3,446)	31,631
Compensated absences liability	8,107	--	(895)	7,212	(721)	6,491
Lease financing agreements	560	404	(480)	484	(484)	--
Net pension liability	69,134	--	(19,464)	49,670	--	49,670
Total OPEB liability	310,144	--	(87,598)	222,546	--	222,546
	$ 424,031	$ 2,603	$ (111,645)	$ 314,989	$ (4,651)	$ 310,338
Business-Type Activities						
Bonds payable:						
Direct placements	$ 3,435	$ --	$ (480)	$ 2,955	$ (475)	$ 2,480
Direct borrowings	11,688	--	(622)	11,066	(636)	10,430
Sub-total - bonds payable	15,123	--	(1,102)	14,021	(1,111)	12,910
Net pension liability	155	--	(42)	113	--	113
	$ 15,278	$ --	$ (1,144)	$ 14,134	$ (1,111)	$ 13,023

LONG-TERM DEBT SUPPORTING GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES

Bonds and loans issued by the City for various municipal projects are approved by City Council and repaid with revenues recorded in the General Fund and user fees recorded in the Sewer Enterprise Fund. All other long-term debt is repaid from the funds that the costs relate to, primarily the General Fund and the Sewer Enterprise Fund.

NOTE 15 - LONG-TERM DEBT (CONTINUED)

ADVANCE AND CURRENT REFUNDINGS

Current Year

On January 27, 2022, the City issued general obligation bonds in the amount of $803,900 with a variable interest rate ranging from 2.375-5% to advance refund $865,000 of general obligation bonds with interest rates ranging from 2-4.2%. After paying issuance costs of $11,037 the net proceeds were $899,336 (including premiums received). The net proceeds from the issuance of the general obligation bonds were used to purchase U.S. government securities and those securities were deposited in an irrevocable trust with an escrow agent to provide debt service payments until the term bonds were called on March 1, 2022. The advance refunding met the requirements of an in-substance debt defeasance, and the term bonds were removed from the City's financial statements.

As a result of the advance refunding, the City reduced its total debt service cash from requirements by $80,776, which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of $68,030.

There is no defeased debt outstanding at June 30, 2022.

NOTE 16 - DEFERRED INFLOWS OF RESOURCES

Deferred inflows of resources represent the acquisition of net assets by the City that apply to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities. Deferred inflows of resources related to pension and OPEB, in accordance with GASB Statements No. 68 and 75, will be recognized as expense in future years and are more fully described in the corresponding pension and OPEB notes. In the government-wide basis financial statements, a deferred inflow related to the deferred payment loans made to residents through the City's Federal Community Development Block Grant program is also reported. Unavailable revenues are reported in the governmental funds Balance Sheet in connection with receivables for which revenues are not considered available to liquidate liabilities of the current year.

NOTE 17 - TRANSFERS

The City reports interfund transfers between various funds. Most transfers result from budgetary or statutory actions, whereby funds are moved to accomplish various expenditure purposes. The following is a summary of major interfund transfers for fiscal year 2022:

	Transfers In	Transfers Out
Governmental Funds		
General Fund	$ 501,240	$ 974,619
Nonmajor Governmental Funds:		
Special revenue funds	527,995	512,010
Capital project funds	66,011	--
Trust funds	437,386	--
	1,031,392	512,010
Subtotal Governmental Funds	1,532,632	1,486,629
Business-Type Funds		
Sewer Fund	--	46,003
Subtotal Business-Type Funds	-	46,003
	$ 1,532,632	$ 1,532,632

NOTE 18 - GOVERNMENTAL FUNDS – FUND BALANCES

The City's fund balances at June 30, 2022 were comprised of the following:

	General Fund	ARPA Fund	Nonmajor Governmental Funds	Total Governmental Funds
Restricted				
Bonded projects	$ --	$ --	$ 2,831,429	$ 2,831,429
Special revenue funds	--	58,375	18,921,808	18,980,183
Permanent funds	--	--	652,506	652,506
Total Restricted	--	58,375	22,405,743	22,464,118
Assigned				
Encumbrances:				
General government	136,548	--	--	136,548
Public safety	364,988	--	--	364,988
Education	5,857,200	--	--	5,857,200
Public works	321,065	--	--	321,065
Health and human services	32,051	--	--	32,051
Culture and recreation	86,918	--	--	86,918
Employee benefits	74,847	--	--	74,847
Reserve for expenditures	2,290,336	--	--	2,290,336
Total Assigned	9,163,953	--	--	9,163,953
Unassigned				
General Fund	7,485,548	--	--	7,485,548
General stabilization fund *	21,696,288	--	--	21,696,288
Deficit funds	--	--	(5,791,626)	(5,791,626)
Total Unassigned	29,181,836	--	(5,791,626)	23,390,210
Total Fund Balances	$ 38,345,789	$ 58,375	$ 16,614,117	$ 55,018,281

* Massachusetts General Laws Chapter 40 Section 5B allow for the establishment of stabilization funds for one or more different purposes. The creation of a fund requires two-thirds vote of the legislative body and must clearly define the purpose of the fund. Any change to the purpose of the fund, along with any additions to or appropriations from the fund, requires a two-thirds vote of the legislative body.

NOTE 19 - RESTRICTED NET POSITION

The City's restricted net position at June 30, 2022 was comprised of the following:

Purpose	Amount
ARPA	$ 58,375
Revolving - City	299,094
Revolving - School	3,513,236
State - City	605,786
State - School	3,003,026
Federal - City	(333,047)
Federal - School	428,458
Other - City	2,409,718
Other - School	829,945
Receipts Reserved for Appropriation	374,440
School Lunch	3,103,908
Expendable	652,506
	$ 14,945,445

NOTE 20 - HOLYOKE CONTRIBUTORY RETIREMENT SYSTEM

The City follows the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* – an amendment of GASB Statement No. 27, with respect to employees' retirement funds.

PLAN DESCRIPTION

Substantially all employees of the City (except teachers and administrators under contract employed by the School Department) and the Holyoke Gas and Electric Company, Holyoke Water Works, and the Holyoke Housing Authority are members of the Holyoke Contributory Retirement System (the System), a cost sharing, multiple employer public employee retirement system (PERS). Eligible employees must participate in the System. The System provides pension benefits, deferred allowances, and death and disability benefits. Chapter 32 of Massachusetts General Laws establishes the authority of the System, contribution percentages and benefits paid. The System Retirement Board does not have the authority to amend benefit provisions. Additional information is disclosed in the System's annual

NOTE 20 - HOLYOKE CONTRIBUTORY RETIREMENT SYSTEM (CONTINUED)

PLAN DESCRIPTION (CONTINUED)

financial reports publicly available from the System located at 20 Korean Veterans Plaza, Room 207, Holyoke, MA 01040.

Participant Contributions

Participants contribute a set percentage of their gross regular compensation annually. Employee contribution percentages are specified in Chapter 32 of Massachusetts General Laws. The employee's individual contribution percentage is determined by their date of entry into the System. In addition, all employees hired on or after January 1, 1979 contribute an additional 2% on all gross regular compensation over the rate of $30,000 per year. The percentages are as follows:

Before January 1, 1975	5%
January 1, 1975 – December 31, 1983	7%
January 1, 1984 – June 30, 1996	8%
July 1, 1996 – present	9%

For those members entering the System on or after April 2, 2012 in Group 1, the contribution rate will be reduced to 6% when at least 30 years of creditable service has been attained.

Participant Retirement Benefits

A retirement allowance consists of two parts: an annuity and a pension. A member's accumulated total deductions and a portion of the interest they generate constitute the annuity. The difference between the total retirement allowance and the annuity is the pension. The average retirement benefit is approximately 80-85% pension and 15-20% annuity.

The System provides for retirement allowance benefits up to a maximum of 80% of a member's highest 3-year average annual rate of regular compensation for those hired prior to April 2, 2012 and the highest 5-year average annual rate of regular compensation for those first becoming members of the System on or after that date. However, per Chapter 176 of the Acts of 2011, for members who retire on or after April 2, 2012, if in the 5 years of creditable service immediately preceding retirement, the difference in the annual rate of regular compensation between any 2 consecutive years exceeds 100%, the normal yearly amount of the retirement allowance shall be based on the average annual rate of regular compensation received by the member during the period of 5 consecutive

NOTE 20 - HOLYOKE CONTRIBUTORY RETIREMENT SYSTEM (CONTINUED)

PLAN DESCRIPTION (CONTINUED)

Participant Retirement Benefits (Continued)

years preceding retirement. Benefit payments are based upon a member's age, length of creditable service, level of compensation and group classification.

There are four classes of membership in the retirement system, but one of these classes, Group 3, is made up exclusively of the Massachusetts State Police. The other three classes are as follows:

- Group 1 – General employees, including clerical, administrative, technical, and all other employees not otherwise classified.
- Group 2 – Certain specified hazardous duty positions.
- Group 4 – Police officers, firefighters, and other specified hazardous positions.

A retirement allowance may be received at any age, upon attaining 20 years of service. The plan also provides for retirement at age 55 if the participant was a member prior to January 1, 1978, with no minimum vesting requirements. If the participant was a member on or after January 1, 1978 and a member of Groups 1 or 2, then a retirement allowance may be received if the participant (1) has at least 10 years of creditable service, (2) is age 55, (3) voluntarily left City employment on or after that date, and (4) left accumulated annuity deductions in the fund. Members of Group 4 have no minimum vesting requirements, however, must be at least age 55. Groups 2 and 4 require that participants perform the duties of the group position for at least 12 months immediately prior to retirement.

A participant who became a member on or after April 2, 2012 is eligible for a retirement allowance upon 10 years creditable service and reaching ages 60 or 55 for Groups 1 and 2, respectively. Participants in Group 4 must be at least age 55. Groups 2 and 4 require that participants perform the duties of the group position for at least 12 months immediately prior to retirement.

NOTE 20 - HOLYOKE CONTRIBUTORY RETIREMENT SYSTEM (CONTINUED)

PLAN DESCRIPTION (CONTINUED)

Methods of Payment

A member may elect to receive his or her retirement allowance in one of three forms of payment as follows:

- Option A – Total annual allowance, payable in monthly installments, commencing at retirement and terminating at the member's death.
- Option B – A reduced annual allowance, payable in monthly installments, commencing at retirement and terminating at the death of the member—provided, however, that if the total amount of the annuity portion received by the member is less than the amount of his or her accumulated deductions, including interest, the difference or balance of his or her accumulated deductions will be paid in a lump-sum to the retiree's beneficiary or beneficiaries of choice.
- Option C – A reduced annual allowance, payable in monthly installments, commencing at retirement. At the death of the retired employee, 2/3 of the allowance is payable to the member's designated beneficiary (who may be the spouse, or former spouse who has not remarried, child, parent, sister, or brother of the employee) for the life of the beneficiary. For members who retired on or after January 12, 1988, if the beneficiary pre-deceases the retiree, the benefit payable increases (or "pops up" to Option A) based on the factor used to determine the Option C benefit at retirement. For members who retired prior to January 12, 1988, if the System has accepted Section 288 of Chapter 194 of the Acts of 1998 and the beneficiary pre-deceases the retiree, the benefit payable "pops up" to Option A in the same fashion. The Option C became available to accidental disability retirees on November 7, 1996.

Participant Refunds

Employees who resign from service and who are not eligible to receive a retirement allowance are entitled to request a refund of their accumulated total deductions. Members voluntarily withdrawing with at least 10 years of service or involuntarily withdrawing, receive 100% of the regular interest that has accrued on those accumulated total deductions. Members voluntarily withdrawing with less than 10 years of service get credited interest each year at a rate of 3%.

NOTE 20 - HOLYOKE CONTRIBUTORY RETIREMENT SYSTEM (CONTINUED)

PLAN DESCRIPTION (CONTINUED)

Employer Contributions

Employers are required to contribute at actuarially determined rates as accepted by the Public Employee Retirement Administration Commission (PERAC).

The City's contribution to the System for the year ended June 30, 2022 was $12,095,979, which was slightly above its annual required contribution.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pension, and pension expense, information about the fiduciary net position of the System and additions to/deductions from System's fiduciary net position have been determined on the same basis as they are reported by the System. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

PENSION LIABILITIES, PENSION EXPENSE, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSION

At June 30, 2022, the City reported a liability of approximately $49.8 million for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2022. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2022, the City's proportion was 67.87%, which was a decrease of (0.66)% from its proportion measured as of December 31, 2020.

NOTE 20 - HOLYOKE CONTRIBUTORY RETIREMENT SYSTEM (CONTINUED)

PENSION LIABILITIES, PENSION EXPENSE, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSION (CONTINUED)

For the year ended June 30, 2022, the City recognized pension expense of approximately $(558,000). In addition, the City reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources (in thousands):

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ --	$ (2,382)
Changes of assumptions	8,413	--
Net difference between projected and actual earnings on pension plan investments	--	(28,466)
Changes in proportion and differences between contributions and proportionate share of contributions	--	(1,130)
	$ 8,413	$ (31,978)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as (decreases) in pension expense as follows (in thousands):

Year ended June 30:	
2023	$ (4,872)
2024	(9,647)
2025	(6,054)
2026	(2,992)
	$ (23,565)

NOTE 20 - HOLYOKE CONTRIBUTORY RETIREMENT SYSTEM (CONTINUED)

ACTUARIAL ASSUMPTIONS

The total pension liability in the latest actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation date	January 1, 2022
Actuarial cost method	Entry Age Normal Cost
Remaining amortization period	11 years
Actuarial assumptions:	
Investment rate of return	7.00%
Projected salary increases:	
Group 1 and 2	4.00%
Fire	4.25%
Police	4.50%
Inflation rate	3.25%
Post-retirement cost-of-living adjustment	3% on first $14,000
Mortality rates:	
Pre-retirement and beneficiary mortality	RP-2014 Blue Collar Employee Mortality Table set forward one year for females projected generationally using Scale MP-2021
Mortality for retirement members	RP-2014 Blue Collar annuitant Mortality Table set forward one year for females projected generationally using Scale MP-2021
Mortality for disabled members	RP-2014 Blue Collar annuitant Mortality Table set forward one year projected generationally using Scale MP-2021

Actuarial valuation of the ongoing Systems involves estimates of the reported amounts and assumptions about probability of occurrence of events far into the future. Examples include assumptions about future employment mortality and future salary increases. Amounts determined regarding the net pension liability are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

NOTE 20 - HOLYOKE CONTRIBUTORY RETIREMENT SYSTEM (CONTINUED)

TARGET ALLOCATIONS

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major class are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate of Return
Domestic equity	23.00%	6.11%
International developed markets equity	14.00%	6.49%
International emerging markets equity	9.00%	8.12%
Core fixed income	15.00%	0.38%
High yield fixed income	5.00%	2.48%
Real estate	12.00%	3.72%
Hedge fund, GTAA, Risk parity	10.00%	2.63%
Private equity	12.00%	9.93%
	100.00%	

DISCOUNT RATE

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that the plan member contributions will be made at the current contribution rate and that employer contributions will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current active and inactive plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE 20 - HOLYOKE CONTRIBUTORY RETIREMENT SYSTEM (CONTINUED)

SENSITIVITY OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY TO CHANGES IN THE DISCOUNT RATE

The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate (in thousands):

1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
$ 87,204	$ 49,783	$ 18,255

PENSION PLAN FIDUCIARY NET POSITION

Detailed information about the pension plan's fiduciary net position is available in the System's separately issued financial report.

NOTE 21 - MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM (MTRS)

PLAN DESCRIPTION

The Massachusetts Teachers' Retirement System (MTRS) is a public employee retirement system (PERS) that administers a cost-sharing multi-employer defined benefit plan, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans*. MTRS is managed by the Commonwealth of Massachusetts on behalf of municipal teachers and municipal teacher retirees. The Commonwealth of Massachusetts is a nonemployer contributor and is responsible for all contributions and future benefit requirements of the MTRS. The MTRS covers certified teachers in cities (except Boston), towns, regional school districts, charter schools, educational collaboratives, and Quincy College. The MTRS is part of the Commonwealth of Massachusetts' reporting entity and does not issue a stand-alone audited financial report.

Management of MTRS is vested in the Massachusetts Teachers' Retirement Board (MTRB), which consists of seven members — two elected by the MTRS members, one who is chosen by the six other MTRB members, the State Treasurer (or their designee), the State Auditor (or their designee), a member appointed by the Governor, and the Commissioner of Education (or their designee), who serves ex-officio as the Chairman of the MTRB.

NOTE 21 - MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM (MTRS) (CONTINUED)

BENEFITS PROVIDED

MTRS provides retirement, disability, survivor, and death benefits to members and their beneficiaries. Massachusetts General Laws (MGL) establishes uniform benefit and contribution requirements for all contributory PERS. These requirements provide for superannuation retirement allowance benefits up to a maximum of 80% of a member's highest 3-year average annual rate of regular compensation. For employees hired after April 1, 2012, retirement allowances are calculated on the basis of the last 5 years or any 5 consecutive years, whichever is greater in terms of compensation. Benefit payments are based upon a member's age, length of creditable service, and group creditable service and group classification. The authority for amending these provisions rests with the Legislature.

Members become vested after 10 years of creditable service. A superannuation retirement allowance may be received upon the completion of 20 years of creditable service or upon reaching the age of 55 with 10 years of service. Normal retirement for most employees occurs at age 65. Most employees who joined the system after April 1, 2012 cannot retire prior to age 60.

The MTRS' funding policies have been established by Chapter 32 of MGL. The Legislature has the authority to amend these policies. The annuity portion of the MTRS retirement allowance is funded by employees who contribute a percentage of their regular compensation. Costs of administering the plan are funded out of plan assets.

CONTRIBUTIONS

Member contributions for MTRS vary depending on the most recent date of membership:

Membership Date	% of Compensation
Prior to 1975	5% of regular compensation
1975 to 1983	7% of regular compensation
1984 to 6/30/1996	8% of regular compensation
7/1/1996 to present	9% of regular compensation
7/1/2001 to present	11% of regular compensation (for teachers hired after 7/1/01 and those accepting provisions of Chapter 114 of the Acts of 2000)
1979 to present	An additional 2% of regular compensation in excess of $30,000

NOTE 21 - MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM (MTRS) (CONTINUED)

CONTRIBUTIONS (CONTINUED)

In addition, members who join MTRS on or after April 2, 2012 will have their withholding rates reduced to 8% for those participating in retirement, otherwise the withholdings are reduced to 6% plus 2% on earnings over $30,000 a year after achieving 30 years of creditable service.

ACTUARIAL ASSUMPTIONS

The net pension liability for the June 30, 2021, measurement date was determined by an actuarial valuation as of January 1, 2021, rolled forward to June 30, 2021. This valuation used the following assumptions:

- (a) 7.00% (changed from 7.15%) investment rate of return, (b) 3.50% interest rate credited to the annuity savings fund and (c) 3.00% cost of living increase per year on the first $13,000 per year.
- Salary increases are based on analyses of past experience but range from 4.00% to 7.50% depending on length of service.
- Experience study is dated July 21, 2014, and encompasses the period January 1, 2006 to December 31, 2011, updated to reflect post-retirement mortality from 2012-2020.
- Mortality rates were as follows:
  - Pre-retirement – reflects Pub-2010 Teachers Employees mortality table (headcount weighted) projected generationally with Scale MP-2020 (gender distinct).
  - Post-retirement – reflects Pub-2010 Teachers Retirees mortality table (headcount weighted) projected generationally with Scale MP-2020 (gender distinct).
  - Disability – assumed to be in accordance with the Pub-2010 Teachers Retirees mortality table (headcount weighted) projected generationally with Scale MP-2020 (gender distinct).

TARGET ALLOCATIONS

Investment assets of the MTRS are with the Pension Reserves Investment Trust (PRIT) Fund. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage.

NOTE 21 - MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM (MTRS) (CONTINUED)

TARGET ALLOCATIONS (CONTINUED)

Best estimates of geometric rates of return for each major asset class included in the PRIT Fund's target asset allocation as of June 30, 2021 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global equity	39.00%	4.80%
Core fixed income	15.00%	0.30%
Private equity	13.00%	7.80%
Portfolio completion strategies	11.00%	2.90%
Real estate	10.00%	3.70%
Value added fixed income	8.00%	3.90%
Timber/natural resources	4.00%	4.30%
	100.00%	

DISCOUNT RATE

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rates and the Commonwealth of Massachusetts' contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates. Based on those assumptions, the net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE 21 - MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM (MTRS) (CONTINUED)

SENSITIVITY ANALYSIS

The following illustrates the sensitivity of the collective net pension liability to changes in the discount rate. In particular, the table presents the MTRS collective net pension liability assuming it was calculated using a single discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate (amounts in thousands):

1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
$ 29,687,706	$ 22,706,876	$ 16,882,184

The Commonwealth of Massachusetts is a nonemployer contributor and is required by statute to make all actuarial determined employer contributions on behalf of the member employers. Therefore, these employers are considered to be in a special funding situation as defined by Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions,* (GASB 68) and the Commonwealth of Massachusetts is a nonemployer contributing entity in MTRS. Since the employers do not contribute directly to MTRS, there is no net pension liability to recognize for each employer.

CITY PROPORTIONS

In fiscal year 2021 (the most recent measurement period), the City's proportionate share of the MTRS' collective net pension liability was approximately $113.3 million based on a proportionate share of 0.50%. As required by GASB 68, the City has recognized its portion of the Commonwealth of Massachusetts' contribution of approximately $8.7 million as both a revenue and expenditure on the Statement of Revenues, Expenditures, and Changes in Fund Balances, and its portion of the collective pension expense of approximately $9.1 as both a revenue and expense on the Statement of Activities.

NOTE 22 - OTHER POST-EMPLOYMENT BENEFITS

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB 75), replaces the requirements of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. This statement identifies the methods and assumptions that are required to be used to project benefit

NOTE 22 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

payments, discounted projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

All the following OPEB disclosures are based on a measurement date of June 30, 2022.

GENERAL INFORMATION ABOUT THE OPEB PLAN

Plan Description

The City provides post-employment healthcare benefits for retired employees through the City's plan. The City provides health insurance coverage to non-teachers through Health New England and teachers through the Massachusetts Group Insurance Commission (GIC)**.** The benefits, benefit levels, employee contributions, and employer contributions are governed by Chapter 32 of the Massachusetts General Laws. The OPEB plan is not administered through a trust that meets the criteria in paragraph 4 of GASB 75.

Benefits Provided

The City provides medical and prescription drug insurance to retirees and their covered dependents. All active employees who retire from the City and meet the eligibility criteria will receive these benefits.

Funding Policy

The City's funding policy includes financing the implicit subsidy on a pay-as-you-go basis, as required by statute.

Plan Membership

At June 30, 2022, the following employees were covered by the benefit terms:

Retired members or beneficiaries currently receiving benefit payments	1,484
Active members	831
	2,315

NOTE 22 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

ACTUARIAL ASSUMPTIONS AND OTHER INPUTS

The total OPEB liability was determined by an actuarial valuation as of June 30, 2021, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.25%
Salary increases:	
Group 1 (excluding teachers)	6.00% decreasing over 11 years to an ultimate level of 4.00%
Group 4	7.00% decreasing over 8 years to an ultimate level of 4.50%
Teachers	7.50% decreasing over 20 years to an ultimate level of 4.00%
Discount rate	3.54%
Healthcare cost trend rates	6.00% decreasing by 0.25% per year to an ultimate rate of 4.50% per year
Retirees' share of benefit-related costs	50%

Mortality rates were based on:

- Non-teachers
  - Pre-retirement – reflects RP-2014 Blue Collar Employee table set forward 1 year for females projected generationally with Scale MP-2021.
  - Post-retirement – reflects RP-2014 Blue Collar Healthy Annuitant table set forward 1 year for females projected generationally with Scale MP-2021.
  - Disability – reflects RP-2014 Blue Collar Healthy Annuitant table set forward 1 year projected generationally with Scale MP-2021.
- Teachers
  - Pre-retirement – reflects Pub-2010 Teachers Employees Mortality Table (headcount weighted) projected generationally with Scale MP-2021.
  - Post-retirement/disability – reflects Pub-2010 Teachers Retirees Mortality Table (headcount weighted) projected generationally with Scale MP-2021.

DISCOUNT RATE

The discount rate used to measure the total OPEB liability was 3.54%. and was based on the Bond Buyer 20-Bond General Obligation Index at June 30, 2022. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate.

NOTE 22 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

TOTAL OPEB LIABILITY

The City's total OPEB liability of approximately $222.5 million was measured as of June 30, 2022 and was determined by an actuarial valuation as of June 30, 2021.

CHANGES IN THE TOTAL OPEB LIABILITY

The following summarizes the changes in the total OPEB liability for the last year (in thousands):

	Total OPEB Liability
Balance, Beginning of Year	$ 310,144
Changes for the year:	
Service cost	12,660
Interest	6,884
Difference between expected and actual experience	(34,515)
Changes in assumptions	(64,358)
Benefit payment	(8,269)
Net Changes	(87,598)
Balance, End of Year	$ 222,546

Changes in assumptions reflect a change in the discount rate from 2.16% in 2021 to 3.54% in 2022.

NOTE 22 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

SENSITIVITY OF THE TOTAL OPEB LIABILITY TO CHANGES IN THE DISCOUNT RATE

The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate (amounts in thousands):

1% Decrease (2.54%)	Current Discount Rate (3.54%)	1% Increase (4.54%)
$ 257,235	$ 222,546	$ 194,448

SENSITIVITY OF THE TOTAL OPEB LIABILITY TO CHANGES IN THE HEALTHCARE COST TREND RATES

The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates (amounts in thousands):

1% Decrease (5.00%)	Current Healthcare Cost Trend Rates (6.00%)	1% Increase (7.00%)
$ 190,592	$ 222,546	$ 263,105

NOTE 22 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

OPEB EXPENSE AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB

For the year ended June 30, 2022, the City recognized an OPEB expense of approximately $16 million. At June 30, 2022, the City reported deferred outflows and inflows of resources related to OPEB from the following sources (in thousands):

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 9,911	$ (28,162)
Changes in assumptions	27,753	(52,906)
	$ 37,664	$ (81,068)

Amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized as (decreases) OPEB expense as follows:

Year ended June 30:	
2023	$ (1,914)
2024	(4,167)
2025	(9,099)
2026	(17,316)
2025	(10,908)
	$ (43,404)

NOTE 23 - COMMITMENTS AND CONTINGENCIES

OUTSTANDING LEGAL ISSUES

On an ongoing basis, there are typically pending legal issues in which the City is involved. The City’s management is of the opinion that the potential future settlement of these issues would not materially affect its financial statements taken as a whole.

NOTE 23 - COMMITMENTS AND CONTINGENCIES (CONTINUED)

GRANTS

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures, which may be disallowed by the grantor cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

COMBINED SEWER OVERFLOW

The City of Holyoke has combined sewers throughout the City and several combined sewer overflow (CSO) discharge locations along the Connecticut River. A portion of the sewer separation work has been completed over the past 20 years, but significant additional work will be required in the future. The City has recently completed several projects recently, including the Jackson Street Area Sewer Separation Project funded with State Revolving Fund loans at $8.9M and the Springdale Pond Separation Project at total costs of $675,000 using American Rescue Plan Act (ARPA) funding. The City has updated its Long-Term Control Plan (LTCP), which has identified two additional sewer separation projects to be completed over the next 20 years at a total cost of approximately $29 million. An additional approximately $60 million in projects to address Environmental Protection Agency (EPA) requirements have been estimated to be required following this 20-year period.

ENCUMBRANCES

At year-end, the City's General Fund had $6,873,617 in encumbrances that will be honored in the next fiscal year.

NOTE 24 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through March 11, 2024, which is the date the financial statements were available to be issued.

NOTE 24 - SUBSEQUENT EVENTS (CONTINUED)

DEBT

Subsequent to June 30, 2022, the City incurred or rolled the following additional debt:

Purpose	Amount	Interest Rate	Issue Date	Maturity Date
Traffic Signals Design & Construction	$ 72,150	4.50%	06/30/23	04/12/24
Sidewalks & Street Improvements	575,000	4.50%	06/30/23	04/12/24
Partial Roof Replacement - Sullivan	946,858	4.50%	06/30/23	04/12/24
Partial Roof Replacement - EN White	1,015,368	4.50%	06/30/23	04/12/24
Partial Roof Replacement - Donahue	1,381,560	4.50%	06/30/23	04/12/24
Running Track & Sidewalk	1,474,277	4.50%	06/30/23	04/12/24
War Memorial Roof Replacement	24,797	4.50%	06/30/23	04/12/24
Road Improvements	20,000	4.50%	06/30/23	04/12/24
Peck School Feasibility Study	350,500	4.50%	06/30/23	04/12/24
Massachusetts Clean Water Trust CWP 19-04	7,254,309	2.00%	12/14/22	07/15/43
Massachusetts Clean Water Trust CWP 19-04A	769,997	2.00%	12/14/22	07/15/43
	$ 13,884,816			

NOTE 25 - NEW PRONOUNCEMENTS

The Governmental Accounting Standards Board has issued GASB Statement No. 94, *Public-Private and Public-Public Partnerships (PPPs) and Availability Payment Agreements (APAs)*. The primary objective of this statement is to improve accounting and financial reporting of PPPs and APAs. PPP is an arrangement in which the City contracts with an operator to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital assets, for a period of time in an exchange or exchange-like transaction. APA is an arrangement in which the City compensates an operator for services that may include designing, constructing, financing, maintaining, or operating and underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction.

The Governmental Accounting Standards Board also issued GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)* (GASB 96). This statement provides guidance on the accounting and financial reporting of SBITAs for the City as an end user. GASB 96 results in a right-to-use subscription intangible asset, which is primarily offset by a corresponding subscription liability for accrual funds, as well as government-wide financial statements, and requires new note disclosures.

NOTE 25 - NEW PRONOUNCEMENTS (CONTINUED)

These statements are effective for fiscal year 2023. The City has not evaluated the effect these statements will have on the financial statements.

CITY OF HOLYOKE, MASSACHUSETTS

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES, AND OTHER FINANCING SOURCES (USES) – BUDGET AND ACTUAL – GENERAL FUND
(Unaudited)

FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			Variance with Final Budget
	Original Budget	Final Budget	Actual Amounts	Positive (Negative)
Revenues				
Property taxes	$ 58,530,498	$ 58,530,498	$ 58,956,929	$ 426,431
Excises	2,569,039	2,569,039	3,512,206	943,167
Penalties, interest, and other taxes	3,444,000	3,444,000	4,044,549	600,549
Charges for services	671,475	671,475	1,256,103	584,628
Intergovernmental	98,202,857	98,202,857	99,033,437	830,580
Licenses and permits	540,326	540,326	799,938	259,612
Fines and forfeitures	181,000	181,000	272,061	91,061
Investment income	120,000	120,000	44,763	(75,237)
Miscellaneous	147,734	147,734	17,412	(130,322)
Total Revenues	164,406,929	164,406,929	167,937,398	3,530,469
Expenditures				
General government	4,072,123	4,072,123	3,875,924	196,199
Public safety	23,951,544	23,951,544	23,184,887	766,657
Education	75,511,655	75,511,655	75,511,655	--
Public works	5,603,657	5,603,657	5,503,612	100,045
Health and human services	1,640,547	1,640,547	1,463,654	176,893
Culture and recreation	1,946,499	1,946,499	1,719,086	227,413
Employee benefits	25,872,354	25,872,354	26,210,207	(337,853)
Debt service	4,501,614	4,501,614	4,536,032	(34,418)
Intergovernmental	19,400,310	19,400,310	19,372,813	27,497
Total Expenditures	162,500,303	162,500,303	161,377,870	1,122,433
Excess of Revenues Over Expenditures	1,906,626	1,906,626	6,559,528	4,652,902
Other Financing Sources (Uses)				
Transfers in	--	--	501,240	501,240
Transfers out	(1,906,626)	(1,906,626)	(1,974,619)	(67,993)
Total Other Financing Sources (Uses)	(1,906,626)	(1,906,626)	(1,473,379)	433,247
Overall Budgetary Excess	$ --	$ --	$ 5,086,149	$ 5,086,149

See independent auditors' report and notes to required supplementary information.

BUDGETARY BASIS

The General Fund final appropriation appearing on the previous page represents the final amended budget after all reserve fund transfers and supplemental appropriations.

BUDGET/GAAP RECONCILIATION

The budgetary data for the General Fund is based upon accounting principles that differ from GAAP. Therefore, in addition to the GAAP basis financial statements, the results of operations of the General Fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison to budgetary data.

The following is a summary of adjustments made to the actual revenues, expenditures, and other financing sources (uses) to conform to the budgetary basis of accounting.

	Revenues	Expenditures	Other Financing Sources (Uses)
GAAP Basis	$ 178,020,008	$ 170,778,214	$ (69,298)
Remove the effect of adding the City's Stabilization fund per GASB 54	(1,360,090)	--	(1,000,000)
Reverse beginning of year appropriation carry-forwards from expenditures	--	(7,147,360)	--
Add end of year appropriation carryforwards to expenditures	--	6,873,617	--
Reverse the effect of non-budgeted State contributions for teachers retirement	(8,722,520)	(8,722,520)	--
Reverse the effect of non-budgeted lease financing agreements	-	(404,081)	(404,081)
Budgetary Basis	$ 167,937,398	$ 161,377,870	$ (1,473,379)

See independent auditors' report.

CITY OF HOLYOKE, MASSACHUSETTS

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

(Unaudited)

(Amounts expressed in thousands)

Holyoke Contributory Retirement System

Fiscal Year	Measurement Date	Proportion of the Net Pension Liability	Proportionate Share of the Net Pension Liability	Covered Payroll	Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position Percentage of the Total Pension Liability
June 30, 2022	December 31, 2021	67.87%	$ 49,783	$ 42,835	116.22%	85.04%
June 30, 2021	December 31, 2020	68.53%	$ 69,289	$ 42,328	163.70%	78.57%
June 30, 2020	December 31, 2019	68.00%	$ 88,041	$ 40,575	216.98%	71.79%
June 30, 2019	December 31, 2018	68.96%	$ 104,233	$ 40,344	258.36%	64.90%
June 30, 2018	December 31, 2017	69.61%	$ 82,542	$ 38,681	213.39%	71.67%
June 30, 2017	December 31, 2016	70.19%	$ 102,342	$ 40,169	254.78%	64.26%
June 30, 2016	December 31, 2015	70.64%	$ 104,568	$ 38,390	272.38%	62.55%
June 30, 2015	December 31, 2014	70.87%	$ 94,335	$ 39,079	241.40%	64.47%

Massachusetts Teacher's Retirement System

Fiscal Year	Measurement Date		Proportionate Share of the Net Pension Liability	Commonwealth of Massachusetts' Total Proportionate Share of the Net Pension Liability Associated with the City	Total Net Pension Liability Associated with the City	Covered Payroll	Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position Percentage of the Total Pension Liability
June 30, 2022	June 30, 2021	0.50%	$ --	$ 113,276	$ 113,276	$ 38,692	$ --	62.03%
June 30, 2021	June 30, 2020	0.46%	$ --	$ 131,035	$ 131,035	$ 34,781	$ --	50.67%
June 30, 2020	June 30, 2019	0.49%	$ --	$ 122,291	$ 122,291	$ 35,295	$ --	53.95%
June 30, 2019	June 30, 2018	0.49%	$ --	$ 115,595	$ 115,595	$ 34,237	$ --	54.84%
June 30, 2018	June 30, 2017	0.52%	$ --	$ 118,191	$ 118,191	$ 35,069	$ --	54.25%
June 30, 2017	June 30, 2016	0.54%	$ --	$ 120,809	$ 120,809	$ 35,542	$ --	52.73%
June 30, 2016	June 30, 2015	0.59%	$ --	$ 121,903	$ 121,903	$ 37,399	$ --	55.38%
June 30, 2015	June 30, 2014	0.67%	$ --	$ 105,865	$ 105,865	$ 40,834	$ --	61.64%

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

See notes to the City's financial statements for summary of significant actuarial methods and assumptions.

See independent auditors' report.

CITY OF HOLYOKE, MASSACHUSETTS

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PENSION CONTRIBUTIONS

(Unaudited)

(Amounts expressed in thousands)

Holyoke Contributory Retirement System

Fiscal Year	Measurement Date	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2022	December 31, 2021	$ 12,093	$ (12,095)	$ (2)	$ 42,835	28.24%
June 30, 2021	December 31, 2020	$ 11,849	$ (11,877)	$ (28)	$ 42,328	28.06%
June 30, 2020	December 31, 2019	$ 11,757	$ (11,776)	$ (19)	$ 40,575	29.02%
June 30, 2019	December 31, 2018	$ 11,922	$ (11,938)	$ (16)	$ 40,344	29.59%
June 30, 2018	December 31, 2017	$ 12,034	$ (12,049)	$ (15)	$ 38,681	31.15%
June 30, 2017	December 31, 2016	$ 12,135	$ (12,135)	$ --	$ 40,169	30.21%
June 30, 2016	December 31, 2015	$ 12,064	$ (12,193)	$ (129)	$ 38,390	31.76%
June 30, 2015	December 31, 2014	$ 12,051	$ (12,082)	$ (31)	$ 39,079	30.92%

Massachusetts Teachers' Retirement System

Fiscal Year	Measurement Date	Actuarially Determined Contribution Provided by Commonwealth	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2022	June 30, 2021	$ 8,723	$ (8,723)	$ --	$ 38,692	22.54%
June 30, 2021	June 30, 2020	$ 7,131	$ (7,131)	$ --	$ 34,781	20.50%
June 30, 2020	June 30, 2019	$ 7,002	$ (7,002)	$ --	$ 35,295	19.84%
June 30, 2019	June 30, 2018	$ 6,410	$ (6,410)	$ --	$ 34,237	18.72%
June 30, 2018	June 30, 2017	$ 6,381	$ (6,381)	$ --	$ 35,069	18.20%
June 30, 2017	June 30, 2016	$ 6,077	$ (6,077)	$ --	$ 35,542	17.10%
June 30, 2016	June 30, 2015	$ 6,080	$ (6,080)	$ --	$ 37,399	16.26%
June 30, 2015	June 30, 2014	$ 6,243	$ (6,243)	$ --	$ 40,834	15.29%

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

See notes to the City's financial statements for summary of significant actuarial methods and assumptions.

See independent auditors' report.

CITY OF HOLYOKE, MASSACHUSETTS

REQUIRED SUPPLEMENTARY INFORMATION
OTHER POST-EMPLOYEMENT BENEFITS
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY

(Unaudited)
(Amounts expressed in thousands)

	2022	2021	2020	2019	2018
Total OPEB liability					
Service cost	$ 12,660	$ 12,118	$ 6,462	$ 6,204	$ 6,556
Interest	6,884	6,736	7,816	7,932	7,493
Changes of benefit terms	--	--	(3,790)	--	(2,670)
Difference between expected and actual experience	(34,515)	--	21,714	--	--
Changes of assumptions	(64,358)	2,508	51,234	11,264	(8,546)
Benefit payments, including refunds of member contributions	(8,269)	(7,719)	(7,523)	(7,070)	(6,605)
Net Change in Total OPEB Liability	(87,598)	13,643	75,913	18,330	(3,772)
Total OPEB Liability - Beginning	310,144	296,501	220,588	202,258	206,030
Total OPEB Liability - Ending	$ 222,546	$ 310,144	$ 296,501	$ 220,588	$ 202,258

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

See notes to the City's financial statements for summary of significant actuarial methods and assumptions.

See independent auditors' report.

CITY OF HOLYOKE, MASSACHUSETTS

MANAGEMENT LETTER

FOR THE YEAR ENDED JUNE 30, 2022

CITY OF HOLYOKE, MASSACHUSETTS

CONTENTS

MARCUM
ACCOUNTANTS ▲ ADVISORS

To the Mayor and City Council
City of Holyoke, Massachusetts

In planning and performing our audit of the basic financial statements of the City of Holyoke, Massachusetts (the City) as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, significant deficiencies or material weaknesses may exist that have not been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies and other deficiencies that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

Material weaknesses are noted in the table of contents and comment headings.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. Significant deficiencies are noted in the table of contents and comment headings.

Marcum LLP / 101 Munson Street / Suite 120 / Greenfield, MA 01301 / **Phone** 413.773.5405 / **marcumllp.com**

During our audit we also became aware of other matters that we believe represent opportunities for strengthening internal controls and operating efficiency. The recommendations that accompany this letter summarize our comments and suggestions concerning those matters.

The purpose of this communication, which is an integral part of our audit, is to describe for management and those charged with governance, including those overseeing the financial reporting process, the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

Marcum LLP

Greenfield, MA
March 11, 2024

CURRENT YEAR ISSUES:

1. **Improve Controls Over General Ledger Postings (Material Weakness)**

While some improvements have been made, there continues to be a significant number of journal entries, mainly related to receipts, posted to the general ledger based on activity in the Treasurer's cash book rather than on source documents such as departmental turnovers.

We continue to recommend the general ledger and Treasurer's cash book be maintained independently and then reconciled to each other monthly. In addition, when City departments turn over money to the Treasurer, a separate copy of the signed turnover form should also be given directly to the City Auditor. This will result in more reliable financial information and reduce the risk of undetected errors or irregularities.

2. **Improve Timeliness and Accuracy of Cash Reconciliation Procedures in the Treasurer's Office (Material Weakness)**

The City continues to have difficulty performing timely and accurate bank reconciliations, as made apparent by the delay in obtaining the reconciliations for the audit and the types of reconciling items between the bank statements and cash book for the most active bank accounts. Reconciliation of the Treasurer's cash is a critical internal control procedure necessary to ensure that the City's cash balances are properly reported and controlled. Without an adequate measure of checks and balances, there is also an increased risk that errors or irregularities could occur and go undetected.

We recommend the City resolve all reconciling items between the cash book and bank statements by the 30th of the month following each month end. Implementation of this recommendation will ensure a full, accurate, and timely reconciliation of the City's cash balances.

3. **Improve Controls Over Receivables (Material Weakness)**

As also noted in prior years, our review and testing of the City's detailed receivable balances found several areas where improvements are needed:

- Reconciliations between the Collector's detail and control balances are not performed on a monthly or quarterly basis. In addition, reconciliation between the Collector's control balance and the general ledger are only performed at the end of the fiscal year.
- Real estate receivables reconciled between the general ledger and the Collector's control accounts, but the City was not able to provide Collector's detail reports as they were not printed as of the end of the fiscal year.

- Sewer user charges and sewer tax lien receivables in the general ledger could not be reconciled to the Sewer Department's detail records. The general ledger was approximately $268,000 lower than the sewer user charges detail and $218,000 higher than the tax lien detail.
- Parking ticket receivables were not recorded in the City's general ledger and consequently were not reconciled to the detailed balance due reports. In addition, commitments and abatements were not provided to the City Auditor's office for inclusion in the general ledger. Control totals were not maintained or reconciled to the detailed outstanding list or general ledger. This significantly increases the risk that errors or irregularities related to parking ticket transactions may occur and go undetected.
- Demo liens receivables are recorded in the general ledger; however, no activity was posted in fiscal year 2022. As a result, the balance was inaccurate the entire fiscal year.

We recommend the City record and reconcile all receivable balances in the general ledger to independently maintained detail records on at least a quarterly basis.

4. Improve Controls Over Police Outside Detail Funds (Significant Deficiency)

The City's Police Department provides outside detail services for various purposes, the fees for which are billed and collected by the City. In accordance with a contractual agreement, the City pays the officers upon completion of the details, and not when the fees are collected. In addition, these receivables are not maintained in the City's general ledger or Collector's records. As a result, there is no independent verification performed to determine whether all services have been billed and/or collected.

Because the City has already paid the officers, unpaid fees result in a deficit in this fund at year end of approximately $(365,000). This deficit reduced the City's available free cash and represents a negative cash flow to the City. In addition, due to the age of some of these balances, a portion appears to be uncollectible. The City would need to fund (appropriate money for) any balances determined to be uncollectible.

Because this deficit negatively affects the City's cash flow and could require the City to fund any true deficits, we recommend the City implement a process to ensure collection of outside detail fees outstanding. This process should include precluding officers from scheduling outside detail for companies, individuals, or organizations whose balances are in arrears. If these balances are deemed to be uncollectible, then the invoices should be written off and the deficit funded by the City.

We also recommend the receivable be recorded in the City's general ledger and reconciled to detailed balance due reports on at least a quarterly basis.

5. **Improve Controls Over Budgeting Process**

During our review of the budgeting process, we found several areas where improvements are needed:

- The amounts recorded in the general ledger for the budget of taxes, fees, charges for service, and cherry sheet did not agree to the tax recap.
- The American Rescue Plan Act transfer was not recorded as a budgeted item in the general ledger.
- The balance in the employee benefit expense budget at year end was not sufficient to cover amounts encumbered.

We recommend the City implement and improve procedures to ensure the approved budget is accurately reflected on the tax recap and in its financial accounting software system.

PRIOR YEAR ISSUES:

6. **Improve Timeliness of Trust Fund Cash Transfers**

The City's trust fund activity appears to be accounted for in the general ledger accurately; however, the ending general ledger balances do not agree with the Treasurer's trust fund cash balances. This is the result of trust fund cash disbursements being made from the City's operating funds and not being reimbursed in a timely or accurate manner.

Periodically, the Treasurer transfers money to or from the trust fund cash accounts to reimburse the operating cash account. These transfers were not made in a timely manner in fiscal years 2014 through 2022. As a result, as of June 30, 2022, the Treasurer's trust fund accounts were approximately $4.5 million less than they should have been.

We recommend that trust fund transfers be made in a timely manner and that trust fund cash balances be reconciled between the City's general ledger and Treasurer's records on a quarterly basis.

We also recommend the City set up a separate bank account for the cannabis impact stabilization fund so that those funds can be tracked separately.

7. Develop a More Formal Risk Assessment Process

The City informally performs its own risk assessment for possible fraud or material misstatement through various policies and procedures and regular reviews of trends in the financial statements. Risk assessment is a management function designed to identify where an organization may be vulnerable to errors and/or irregularities. A complete risk assessment process involves a written description of risk areas identified by those charged with governance (management and elected officials) and a description of how the organization intends on responding to the risks.

We recommend that the City implement a more formal risk assessment process that includes internal audits and written identification of areas where potential fraud or material misstatements to the basic financial statements may occur. Regular department head meetings could be used as a starting point for documenting risk assessment discussions and assessments.

In evaluating risk areas, particular consideration should be given to situations where a single employee is responsible for performing most or all accounting responsibilities, since this could create opportunities for fraud to occur and go undetected. The City should evaluate major transactional cycles in all applicable departments to ensure an adequate segregation of duties exists. If staffing levels do not permit an adequate segregation of duties, the City should provide additional oversight, which should include review and documented sign-off of the key accounting records.

We also recommend the City establish a formal employee fraud policy or consider establishing a fraud hotline to provide staff with guidance in the event they observe or suspect fraud in the workplace.

8. Other Issues

Current Year
Proper Authorization for Wire Transfers
Health insurance and debt wire payments were made without authorizing during the fiscal year. We recommend that all wire payments be authorized prior to payment.

Prior Year
Improve Compensated Absences Accounting

School
An accounting of compensated absences (earned but unused sick and vacation time) for School Department employees was not provided. Instead, the City estimated the liability at 105% of the prior year liability. The need to estimate the liability may result from having to manually calculate the liability, as many factors impact the calculation of compensated absences, including multiple union contracts, length of tenure, age of

retirement, and terms of leaving. Maintaining these records on a manual basis can also increase the risk of errors, irregularities or abuses occurring.

We recommend that the accounting for employee compensated absences be automated. Fully automating this process will increase efficiency and provide improved controls over payment of compensated absences.

City
The City does not factor in max accruals or max payouts when preparing the accounting for compensated absences (earned but unused sick and vacation time). As a result, the original balance provided by the City is overstated.

We recommend the personal department review the contracts as part of the process to prepare the compensated absences schedule to ensure that balances are being properly calculated.

Reconcile Student Activity Bank Statements to General Ledger

The School Department does not currently have procedures in place to reconcile the student activity fund balances on a regular basis. This increases the risk that either student activity accounts or the School Department's general ledger balances could be inaccurate and not be detected.

We recommend the School Department reconcile student activity fund balances between the general ledger, bank account, and detail student activity fund registers on a quarterly basis. This will reduce the risk that errors or irregularities could occur and not be detected in a timely manner.

Retain Documentation to Support OPEB Census Data

Documentation could not be provided in a timely manner to support our testing of OPEB census data. This data is provided to the actuary in order to calculate the City's OPEB liability. We were unable to verify the accuracy of this data.

We recommend the City retain documentation to support the data provided to the actuary for the calculation of the City's OPEB liability. This will help ensure that the liability is calculated properly.

Monitor Capital Project Fund Budgets

The City's general ledger reflects capital project funds which cross fiscal years. During our audit we found that the beginning of the year budget carryover amounts did not agree with the ending balances from the prior fiscal year.

We recommend the City properly track capital project fund budget carryovers based on the voted budget remaining, not just on open purchase orders.

Investigate Individual Fund Balances

In prior years, we recommended that the City review inactive special revenue and capital project funds. While some clean-up occurred, there are still numerous special revenue and capital project funds with surplus and deficit balances that have not reported any activity in the past few years.

We continue to recommend that the City take action to dispose of or fund the deficits noted in the inactive special revenue and capital project funds.

Implement Regular Departmental Internal Audits

Currently, the City does not perform regular departmental internal audits. Internal audits compliment the annual independent audit and provide important oversight over departmental accounting records throughout the year.

We continue to recommend the City Auditor’s office establish a schedule for periodic internal audits of the City’s departmental accounting records. This will result in improved oversight and should reduce the risk of errors or irregularities from occurring and going undetected.

Review Old Real Estate and Personal Property Receivable Balances

The City still maintains receivable balances for personal property taxes dating back to 1995, real estate taxes back to 2001, and motor vehicle excises back to the 1970’s. While the amounts are not material, if these receivables are not truly collectable, receivables reported in the City’s financial statements are overstated. Only amounts that are considered to be collectible should be shown on the City’s financial records. Uncollectable accounts receivable should be abated by the Assessor’s Office. We recommend that these old accounts receivable be reviewed to determine the likelihood of collection. If they are deemed uncollectable, we recommend that the Assessor be asked to abate them. This will ensure that the City’s receivables are fairly stated.

Improve Procedures Over Excise Tax Receivables

After excise taxes are sent to the Deputy Collector for collection the receivable balance is removed from the general ledger. However, occasionally, balances are paid directly to the Collector. When these receipts are recorded in the general ledger it creates a negative receivable balance. We recommend the City set up a process for the Assessor to re-commit the excise taxes collected subsequent to the write-off in the general ledger. This will ensure the City’s receivable balances are fairly stated.

*   *   *

All other prior year issues have been satisfactorily resolved or modified and repeated as current year issues.

CITY OF HOLYOKE, MASSACHUSETTS

INDEPENDENT AUDITORS' REPORTS PURSUANT TO *GOVERNMENT AUDITING STANDARDS* AND UNIFORM GUIDANCE

FOR THE YEAR ENDED JUNE 30, 2022

CITY OF HOLYOKE, MASSACHUSETTS

CONTENTS

MARCUM
ACCOUNTANTS ▲ ADVISORS

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Mayor and City Council
City of Holyoke, Massachusetts

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Holyoke, Massachusetts (the City), as of and for the year ended June 30, 2022 (except for the Holyoke Contributory Retirement System which is as of and for the year ended December 31, 2021), and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 11, 2024. The financial statements of the Holyoke Contributory Retirement System were not audited in accordance with *Government Auditing Standards*.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2022-001, 2022-002, and 2022-003 to be material weaknesses.

Marcum LLP / 101 Munson Street / Suite 120 / Greenfield, MA 01301 / **Phone** 413.773.5405 / **marcumllp.com**

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 2022-004 to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

City's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Marcum LLP

Greenfield, MA
March 11, 2024

MARCUM
ACCOUNTANTS ▲ ADVISORS

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

To the Mayor and City Council
City of Holyoke, Massachusetts

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Holyoke, Massachusetts' (the City) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2022. The City's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States *(Government Auditing Standards);* and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the

Marcum LLP / 101 Munson Street / Suite 120 / Greenfield, MA 01301 / **Phone** 413.773.5405 / **marcumllp.com**

requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material, noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Holyoke, Massachusetts as of and for the year ended June 30, 2022 (except for the Holyoke Contributory Retirement System which is as of and for the year ended December 31, 2021), and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated March 11, 2024 which contained adverse opinions on the governmental activities, business-type activities, the aggregate discretely presented component units, Holyoke Gas and Electric Company (enterprise fund), and the aggregate remaining fund information and unmodified opinions on the General Fund, ARPA fund, and the sewer enterprise fund. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Marcum LLP

Greenfield, MA
March 11, 2024

CITY OF HOLYOKE, MASSACHUSETTS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2022

Federal Agency Cluster Pass-through Agency Program Title	Federal Assistance Listing Number	Pass Through Identifying Number	Federal Expenditures
U.S. Department of Agriculture			
Child Nutrition Cluster			
Passed Through the Massachusetts Department of Elementary and Secondary Education			
School Breakfast Program	10.553	07-137	$ 1,718,732
National School Lunch Program - Cash Assistance	10.555	07-137	3,482,964
National School Lunch Program - Non-Cash Assistance	10.555	07-137	211,020
Summer Food Service Program for Children	10.559	07-137	223,440
Fresh Fruit and Vegetable Program	10.582	07-137	133,266
Total Child Nutrition Cluster			5,769,422
Passed Through the Massachusetts Department of Elementary and Secondary Education			
Child and Adult Care Food Program	10.558	07-137-CF-653	71,324
Total U.S. Department of Agriculture			5,840,746
U.S. Department of Housing and Urban Development			
Direct Federal Program			
CDBG - Entitlement Grants Cluster			
Community Development Block Grants/Entitlement Grants - 2021	14.218	n/a	413,727
Community Development Block Grants/Entitlement Grants - 2020	14.218	n/a	649,056
Community Development Block Grants/Entitlement Grants - 2019	14.218	n/a	458,704
Community Development Block Grants/Entitlement Grants - 2018	14.218	n/a	136,051
Community Development Block Grants/Entitlement Grants - 2017	14.218	n/a	38,879
Community Development Block Grants/Entitlement Grants - COVID-19	14.218	n/a	486,607
Total CDBG - Entitlement Grants Cluster			2,183,024
Passed Through the Commonwealth of Massachusetts Department of Housing and Community Development			
HOME Investment Partnerships Program - 2021	14.239	n/a	50,145
HOME Investment Partnerships Program - 2020	14.239	n/a	76,591
HOME Investment Partnerships Program - 2019	14.239	n/a	112,294
HOME Investment Partnerships Program - 2018	14.239	n/a	375,144
HOME Investment Partnerships Program - 2017	14.239	n/a	15,000
Total U.S. Department of Housing and Urban Development			2,812,198
U.S. Department of Justice			
Passed Through the Massachusetts Executive Office of Public Safety and Security			
Bulletproof Vest Partnership Program	16.607	unavailable	2,400
Second Change Act Reentry Initiative	16.812	unavailable	215,409
Total U.S. Department of Justice			217,809
U.S. Department of Labor			
Passed Through the Commonwealth Corporation Hampshire Training and Employment Consortium			
Hampshire Training and Employment Consortium			
WIOA Youth Activities	17.259	217-18	526,316
Total U.S. Department of Labor			526,316
U.S. Department of the Treasury			
Passed Through the Massachusetts Department of Elementary and Secondary Education			
Coronavirus Relief Fund - COVID-19	21.019	102-390341-2021-0137	45,505
Passed Through the Massachusetts Executive Office for Administration and Finance			
Coronavirus Relief Fund - COVID-19	21.019	COVID 19 137	1,612,247
Coronavirus State and Local Fiscal Recovery Fund - COVID-19	21.027	ARPACNTYSH137	3,705,891
Total U.S. Department of the Treasury			5,363,643

See notes to schedule of expenditures of federal awards.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2022

Federal Agency Cluster Pass-through Agency Program Title	Federal Assistance Listing Number	Pass Through Identifying Number	Federal Expenditures
Environmental Protection Agency			
Clean Water State Revolving Fund Cluster			
Passed Through the Massachusetts Clean Water Trust			
Capitalization Grants for Clean Water State Revolving Funds - 2021	66.458	CS-25000121-0	354,056
Capitalization Grants for Clean Water State Revolving Funds - 2020	66.458	CS-25000120-0	1,007,832
Total Clean Water State Revolving Fund Cluster			1,361,888
Drinking Water State Revolving Fund Cluster			
Passed Through the Massachusetts Water Pollution Abatement Trust			
Capitalization Grants for Drinking Water State Revolving Funds - 2021	66.468	FS-99191421-0	182,212
Capitalization Grants for Drinking Water State Revolving Funds - 2020	66.468	FS-99191420-0	155,289
Capitalization Grants for Drinking Water State Revolving Funds - 2019	66.468	FS-99191419-0	187,230
Total Drinking Water State Revolving Fund Cluster			524,731
Total Environmental Protection Agency			1,886,619
U.S. Department of Education			
Special Education Cluster			
Passed Through the Massachusetts Department of Elementary and Secondary Education			
Special Education Grants to States	84.027	240-529137-2022-0137	1,832,386
Special Education Grants to States - American Rescue Plan - COVID-19	84.027	252-529138-2022-0137	259,982
Special Education Grants to States - Improvement Grant	84.027	274-482648-2021-0137	14,468
Special Education Preschool Grants	84.173	262-529139-2022-0137	50,748
Special Education Preschool Grants - American Rescue Plan - COVID-19	84.173	264-529140-2022-0137	16,325
Special Education Preschool Grants - Improvement Grant	84.173	298-480627-2021-0137	4,259
Total Special Education Cluster			2,178,168
Passed Through the Massachusetts Department of Elementary and Secondary Education			
Title I Grants to Local Educational Agencies - 2022	84.010	305-527400-2022-0137	4,137,093
Title I Grants to Local Educational Agencies - 2021	84.010	305-394543-2021-0137	950,049
Title I Grants to Local Educational Agencies - Teacher Diversification Program	84.010	319-457959-2021-0137	57,000
Title I Grants to Local Educational Agencies - Acceleration Academies	84.010	322-657986-2022-0137	309,099
Title I Grants to Local Educational Agencies - Support to Schools	84.010	323-511224-2022-0137	812,307
Title I Grants to Local Educational Agencies - Mass Grad Promising Practices	84.010	324-615768-2022-0137	72,568
Career and Technical Education - Basic Grants to States	84.048	400-553532-2022-0137	165,849
Education for Homeless Children and Youth	84.196A	310-556280-2022-0137	113,063
Twenty-First Century Community Learning Centers	84.287	645-577412-2022-0137	552,275
English Language Acquisition State Grants	84.365	180-527399-2022-0137	188,059
Supporting Effective Instruction State Grants	84.367	140-527398-2022-0137	283,699
Student Support and Academic Enrichment Program	84.424	309-527401-2022-0137	372,323
Secondary Virtual Course Access Grant - COVID-19	84.425C	423-471232-2021-0137	20,247
Elementary and Secondary School Emergency Relief (ESSER) Fund - COVID-19	84.425D	113-379759-2021-0137	1,915,912
Elementary and Secondary School Emergency Relief (ESSER II) Fund - COVID-19	84.425D	115-525805-2022-0137	5,028,891
Elementary and Secondary School Emergency Relief (ESSER III) Fund - American Rescue Plan - COVID-19	84.425U	119-525806-2022-0137	5,266,932
American Rescue Plan Homeless Children and Youth - ARP - COVID-19	84.425U	301-510252-2022-0137	34,634
American Rescue Plan Homeless Children and Youth II - ARP - COVID-19	84.425U	302-656614-2022-0137	6,758
Total U.S. Department of Education			22,464,926

See notes to schedule of expenditures of federal awards.

CITY OF HOLYOKE, MASSACHUSETTS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2022

Federal Agency Cluster Pass-through Agency Program Title	Federal Assistance Listing Number	Pass Through Identifying Number	Federal Expenditures
U.S. Department of Health and Human Services			
Passed Through the Massachusetts Department of Health and Human Services			
Improving Student Health and Academic Achievement Through Nutrition, Physical Activity, and the Management of Chronic Conditions in Schools	93.981	INTF3202P01191929109	170,687
Improving Student Health and Academic Achievement Through Nutrition, Physical Activity, and the Management of Chronic Conditions in Schools	93.981	650-511441-2022-0137	6,250
Coordinated Relief for School Health - COVID-19	93.981	651-665768-2022-0137	40,000
Preventative Health and Health Services Block Grant	93.991	INTF4200P01502925076	32,657
Total U.S. Department of Health and Human Services			249,594
U.S. Department of Homeland Security			
Direct Federal Program			
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	n/a	162,789
Passed Through the Massachusetts Emergency Management Agency			
Assistance to Firefighters Grant	97.044	unavailable	4,080
Total U.S. Department of Homeland Security			166,869
Total Federal Expenditures			$ 39,528,720

See notes to schedule of expenditures of federal awards.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1 - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the City of Holyoke, Massachusetts (the City) under programs of the federal government for the year ended June 30, 2022. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement.

The amounts reported for the National School Lunch Program – Non-Cash Assistance represent the fair value of commodities received.

NOTE 3 - DE MINIMIS COST RATE

The City has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 4 - DONATED PERSONAL PROTECTIVE EQUIPMENT (PPE) (UNAUDITED)

During fiscal year 2022, the City did not receive donated PPE from federal sources.

NOTE 5 - SUBRECIPIENTS

Of the federal expenditures presented in the Schedule, the City did not provide federal awards to subrecipients.

CITY OF HOLYOKE, MASSACHUSETTS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2022

SECTION I — SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with GAAP:	*UNMODIFIED AND ADVERSE*			
Internal control over financial reporting:				
Material weakness(es) identified?	X	Yes		No
Significant deficiency(ies) identified?	X	Yes		None reported
Non-compliance material to financial statements noted?		Yes	X	No

FEDERAL AWARDS

Internal control over major federal programs:				
Material weakness(es) identified?		Yes	X	No
Significant deficiency(ies) identified?		Yes	X	None reported
Type of auditors' report issued on compliance for major federal programs:	*UNMODIFIED*			
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?		Yes	X	No

Identification of major federal programs:

NAME OF FEDERAL PROGRAM OR CLUSTER	*ASSISTANCE LISTING NUMBER(S)*
Child Nutrition Cluster	10.553/10.555/10.559/ 10.582
Coronavirus State and Local Fiscal Recovery Fund	21.027
Title I Grants to Local Educational Agencies	84.010
Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425C/84.425D/84.425U

Dollar threshold used to distinguish between type A and type B programs:	$1,185,861			
Auditee qualified as low-risk auditee?		Yes	X	No

SECTION II - FINANCIAL STATEMENT FINDINGS

2022-001 Improve Controls Over General Ledger Postings (Material Weakness)

Criteria or Specific Requirement

Activity posted to the general ledger should be based on source documents, not activity in the Treasurer's cash book.

Condition and Context

While some improvements have been made, there continues to be a significant number of journal entries, mainly related to receipts, posted to the general ledger based on activity in the Treasurer's cash book rather than on source documents such as departmental turnovers.

Cause and Effect

The City has not established adequate procedures to ensure that all postings to the general ledger are based on original source documents. This increases the risk that undetected errors or irregularities could occur.

Identification as Repeat Finding

As identified in Section IV, the Schedule of Prior Year Findings, this is a repeat of finding 2021-001.

Recommendation

We continue to recommend the general ledger and Treasurer's cash book be maintained independently and then reconciled to each other monthly. In addition, when City Departments turn over money to the Treasurer, a separate copy of the signed turnover form should also be given directly to the City Auditor. This will result in more reliable financial information and reduce the risk of undetected errors or irregularities.

Planned Corrective Action

Management's corrective action plan is included at the end of this report.

2022-002 Improve Timeliness and Accuracy of Cash Reconciliation Procedures in the Treasurer's Office (Material Weakness)

Criteria

Reconciliation of the Treasurer's cash is a critical internal control procedure necessary to ensure that the City's cash balances are properly reported and controlled. Balances per the Treasurer's Cash Book should be reconciled to individual bank statements monthly. Any reconciling items should be investigated and resolved in a timely manner.

Condition and Context

The City continues to have difficulty performing timely and accurate bank reconciliations, as made apparent by the delay in obtaining the reconciliations for the audit and the types of reconciling items between the bank statements and cash book for the most active bank accounts.

Cause and Effect

The City has not established adequate procedures to reconcile bank accounts between the Treasurer's Cash Book and individual bank statements. This increases the risk that undetected errors or irregularities could occur.

Identification as Repeat Finding

As identified in Section IV, the Schedule of Prior Year Findings, this is a repeat of finding 2021-002.

Recommendation

We recommend the City resolve all reconciling items between the cash book and bank statements by the 30th of the month following each month end. Implementation of this recommendation will ensure a full, accurate, and timely reconciliation of the City's cash balances.

Planned Corrective Action

Management's corrective action plan is included at the end of this report.

2022-003 Improve Controls Over Receivables (Material Weakness)

Criteria

Receivable balances per the general ledger should be reconciled to the Collector's balances at least quarterly to ensure that all activity has been posted.

Condition and Context

As also noted in prior years, our review and testing of the City's detailed receivable balances found several areas where improvements are needed:

- Reconciliations between the Collector's detail and control balances are not performed on a monthly or quarterly basis. In addition, reconciliation between the Collector's control balance and the general ledger are only performed at the end of the fiscal year.
- Real estate receivables reconciled between the general ledger and the Collector's control accounts, but the City was not able to provide Collector's detail reports as they were not printed as of the end of the fiscal year.
- Sewer user charges and sewer tax lien receivables in the general ledger could not be reconciled to the Sewer Department's detail records. The general ledger was approximately $(268,000) lower than the sewer user charges detail and $218,000 higher than the tax lien detail.
- Parking ticket receivables were not recorded in the City's general ledger and consequently were not reconciled to the detailed balance due reports. In addition, commitments and abatements were not provided to the City Auditor's office for inclusion in the general ledger. Control totals were not maintained or reconciled to the detailed outstanding list or general ledger. This significantly increases the risk that errors or irregularities related to parking ticket transactions may occur and go undetected.
- Demo liens receivables are recorded in the general ledger; however, no activity was posted in fiscal year 2022. As a result, the balance was inaccurate the entire fiscal year.

Cause and Effect

The City has not established adequate procedures to reconcile receivable balances between the general ledger and Collector. This increases the risk that undetected errors or irregularities could occur.

Identification as Repeat Finding

As identified in Section IV, the Schedule of Prior Year Findings, this is a repeat of finding 2021-004.

2022-003 Improve Controls Over Receivables (Material Weakness) (Continued)

Recommendation

We recommend the City record and reconcile all receivable balances in the general ledger to independently maintained detail records on at least a quarterly basis.

Planned Corrective Action

Management's corrective action plan is included at the end of this report.

2022-004 Improve Controls Over Police Outside Detail Funds (Significant Deficiency)

Criteria

The City's Police Department provides outside detail services for various purposes, the fees for which are billed and collected by the City. The activity related to these details is required to be recorded in a separate fund in the City's general ledger.

Condition and Context

In accordance with a contractual agreement, the City pays the officers upon completion of the details, and not when the fees are collected. Because the City has already paid the officers, unpaid fees result in a deficit in this fund at year end of approximately $(365,000).

In addition, these receivables are not maintained in the City's general ledger or Collector records.

Cause and Effect

The City has not established adequate procedures to monitor the police outside detail deficit balance. This deficit reduced the City's available free cash and represents a negative cash flow to the City. In addition, due to the age of some of these balances, a portion appears to be uncollectible. The City would need to fund (appropriate money for) any balances determined to be uncollectible. Also, because the receivables are not maintained, there is no independent verification performed to determine whether all services have been billed and/or collected.

Identification as Repeat Finding

As identified in Section IV, the Schedule of Prior Year Findings, this is a repeat of finding 2021-003.

Recommendation

Because this deficit negatively affects the City's cash flow and could require the City to fund any true deficits, we recommend the City implement a process to ensure collection of outside detail fees outstanding. This process should include precluding officers from scheduling outside detail for companies, individuals, or organizations whose balances are in arrears. If these balances are deemed to be uncollectible, then the invoices should be written off and the deficit funded by the City.

We also recommend the receivable be recorded in the City's general ledger and reconciled to detailed balance due reports on at least a quarterly basis.

Planned Corrective Action

Management's corrective action plan is included at the end of this report.

SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None.

SECTION IV - SCHEDULE OF PRIOR YEAR FINDINGS

Finding #	Program	Finding/Noncompliance	Current Year Status
2021-001	Financial Statement Finding	Improve Controls Over General Ledger Postings (Material Weakness)	Repeated in 2022-001
2021-002	Financial Statement Finding	Improve Timeliness and Accuracy of Cash Reconciliation Procedures in the Treasurer's Office (Material Weakness)	Repeated in 2022-002
2021-003	Financial Statement Finding	Improve Controls Over Police Outside Detail Funds (Significant Deficiency)	Repeated in 2022-004
2021-004	Financial Statement Finding	Improve Controls Over Receivables (Significant Deficiency)	Repeated in 2022-003
2021-005	84.010	Improve Controls Over Student Enrollment Classifications	Satisfactorily Resolved

CITY OF HOLYOKE, MASSACHUSETTS

CORRECTIVE ACTION PLAN REPORT

FISCAL YEAR 2022 AUDIT

2022-001 Improve Controls over General Ledger Postings *(Material Weakness)*

The Auditor's & Treasurer's Offices have created a more effective process for the posting of receipts. The system allows for separate submission of turnovers for both of the financial offices with proper matching of information and the requirement of proper source documentation for posting of any receipt to the general ledger.

2022-002 Improve Timeliness and Accuracy of Cash Reconciliation Procedures in the Treasurer's Office *(Material Weakness)*

With the assistance of an outside municipal finance consultant the City has caught up with reconciliation of bank accounts to Treasurer's cash book to 6/30/2023.

2022-03 Improve Controls Over Receivables *(Material Weakness)*

Collector's detail and control balances have been reconciled through 6/30/2023 and reconciliation occurs currently on a monthly basis for personal property, real estate, excise, foreclosures, liens, and tax title receivables.

The city has hired an outside consultant to work within the confines of the Sewer Enterprise fund. Within this scope of work is assisting with financial controls and processes to create improved financial reporting and sustainability.

2022-004 Improve Controls Over Police Outside Detail Funds *(Significant Deficiency)*

The City finance and legal departments are working consistently with the HPD and their outside vendor(s) to reconcile outstanding receivables and write off uncollectibles for the Off Duty-Police Outside Detail fund. Reporting mechanisms have been created between the city finance offices and vendors to reconcile payroll and the payments of each payroll to ensure that the vendors are keeping up with current collections. The City Solicitor is in the process of reviewing both our old and existing vendor agreements to see how the city can better manage fund responsibility by requiring additional information to be provided to the city for the booking of receivables and tracking payments.

Mayor Joshua A. Garcia
City of Holyoke

Alicia M. Zoeller, Administrator
Office for Community Development

To: City Council; City Clerk Brenna McGee (Hard copy and email); Mayor Garcia

From: Alicia M. Zoeller, Administrator

Date: 3/8/2024

Re: FY2024 CDBG Allocation Recommendations and FY2024 Resolution

---

Attached please find the FY2024 City Council Resolution and the FY2024 CDBG Allocation Spreadsheet with recommendations from the Office for Community Development, the Citizens Advisory Committee, and the Mayor's first recommendations.

I look forward to meeting with the DGR Committee on March 12, 2024 and will forward the DGR Committee's recommendations to the full Council for consideration. The City Council should issue its recommendations and adopt the resolution no later than April 30, 2024.

The Mayor must issue his final allocations by May 3, 2024 and the FY2024 Annual Plan must be submitted to HUD by May 8, 2024.

Please consider these dates when scheduling the City Council deliberations on these matters.

Thank you.

20 Korean Veterans Plaza – Room 400 – Holyoke, MA 01040-5036
Phone (413) 322-5610 Fax: (413) 322-5611 Email: zoellera@holyoke.org

RESOLUTION TO THE CITY COUNCIL
ADOPTING THE
FFY2024 ANNUAL PLAN
COVERING THE
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
AND
HOME INVESTMENT PARTNERSHIP (HOME) PROGRAM

WHEREAS, the Housing and Community Development Act of 1974, as amended, provides financial assistance to units of local government through the Community Development Block Grant (CDBG) program for the purpose of undertaking activities to develop viable communities; and

WHEREAS, Title II of the Cranston-Gonzalez National Affordable Housing Act created the HOME Program to strengthen public-private partnerships to facilitate the development of affordable housing and the cities of Holyoke, Chicopee and Westfield have formed a Consortium for the purpose of participating in said Program; and

WHEREAS, the City of Holyoke has been advised by the U.S. Department of Housing and Urban Development (HUD) that Holyoke's CDBG entitlement amount for the program year beginning July 1, 2024 is projected to be approximately $1,230,146.00 and the Consortium HOME award is projected to be $1,019,054.00. which will be distributed per the Consortium Agreement as follows: (amounts are subject to change)

Holyoke	$538,061.
Chicopee	$327,116.
Westfield	$153,877.

NOW THEREFORE LET IT BE RESOLVED by the City Council of Holyoke as follows:

1. That the 2024 Annual Plan be adopted, including the projected uses of funds and all understandings, certifications and assurances therein; and
2. That the aforementioned CDBG and HOME funds as approximated be accepted in furtherance of the purposes of the 2020-2024 Consolidated Plan.
3. That the Mayor of the City of Holyoke be designated as the authorized representative of the City and be directed to act on the City's behalf in connection therewith.

In the City Council on ______________________, 2024

Adopted on a call of the roll of the yeas and nays-

Yeas _____ Nays _____ Absent ______

____
City Clerk

Presented to the Mayor for Approval ________________________, 2024
Approved:

____

______________________, Mayor

K:\FY2024 Annual Plan\RESOLUTION TO THE CITY COUNCIL 2024.doc

Mayor Joshua A. Garcia
City of Holyoke

Alicia M. Zoeller, Administrator
Office for Community Development

To: Mayor Joshua Garcia and City Council

From: Alicia M. Zoeller, Administrator

Re: CDBG Funding Recommendations from Citizens Advisory Committee and OCD

Date: March 8, 2024

Attached please find the CDBG funding recommendations from the Citizens Advisory Committee (CAC) and the staff of the Office for Community Development

CAC

The Citizens Advisory Committee met for over two hours on February 26, 2024 to develop their recommendations. The CAC discussion focused on several themes:

- The need for quality housing.
- The importance of youth services.
- The importance of safe pedestrian infrastructure.
- Whether proposals presented a duplication of efforts for activities otherwise available in the City.

CAC Members Present:
Elbert Bowler; Michael Falcetti; Victor Machado; Willie Spradley; Nelson Lozez; Councilor Givner

OCD Staff Present:
Alicia Zoeller; Zaida Hoyt; Ashley Sturges

OCD

The staff of the Office for Community Development have issued their recommendations as shown on the attached spreadsheet. Staff strongly support funding of the municipal projects and housing rehab. The need for housing rehab is at a critical juncture due to the age of the housing stock, expense of home upkeep, and aging population. There are few options for low income households to access much needed housing repairs and the demand is high for these services.

While staff recognizes the financial needs of the nonprofit agencies, OCD staff is recommending a focus on access to food. OCD recommends funding Public Services for less than the HUD limit of 15%.

Please do not hesitate to contact me if you have any questions. Thank you for your consideration.

20 Korean Veterans Plaza – Room 400 – Holyoke, MA 01040-5036
Phone (413) 322-5610 Fax: (413) 322-5611 Email: zoellera@holyoke.org

FFY2024 SPREADSHEET- COMMUNITY DEVELOPMENT BLOCK GRANT

7/1/24 - 6/30/25

NON PUBLIC SERVICES (NPS) PROPOSALS	FFY24 REQUEST	OCD	CAC	MAYOR	DEV. & GVT. REL. COMMITTEE	FULL COUNCIL	FFY24 AWARD
CLEARANCE AND DEMOLITION							
Office for Community Development							
Demolition of TBD properties	$ 100,000	$ -	$ -	$ 88,705			
HOUSING							
Greater Springfield Habitat for Humanity							
Affordable Homeownership Through Rehab	$ 150,700	$ 150,100	$ 150,700	$ -			
Office for Community Development							
Homeowner Rehab Program (SHHIP)	$ 900,000	$ 581,000	$ 193,895	$ -			
Holyoke Fire Department							
Installation of smoke and CO detectors	$ 55,000	$ 35,017	$ 55,000	$ -			
PUBLIC FACILITIES AND INFRASTRUCTURE							
Department of Public Works							
Sidewalks and ADA ramps	$ 600,000	$ 100,000	$ 400,000	$ -			
Parks & Recreation Department							
Springdale Park Improvements	$ 400,000	$ -	$ -	$ 400,000			
Lighthouse School							
Commercial Kitchen Renovation	$ 100,000	$ -	$ -	$ -			
Holyoke Public Schools							
Inclusive Playgrounds at McMahon & Morgan	$ 788,000	$ -	$ -	$ 310,890			
Holyoke YMCA							
Safety Improvements- Security System/Egress	$ 200,000	$ -	$ -	$ -			

NON PUBLIC SERVICES (NPS) PROPOSALS	FFY24 REQUEST	OCD	CAC	MAYOR	DEV. & GVT. REL. COMMITTEE	FULL COUNCIL	FFY24 AWARD
River Valley Counseling Center							
HVAC Improvements	$ 32,500	$ -	$ -	$ -			
Total Non-Public Services	$ 3,326,200	$ 866,117	$ 799,595	$ 799,595			

Total Non-Public Service Requests	**$3,326,200**
Total Non-Public Service Available	**$799,595**
Deficit for Non- Public Services (Requested vs. Actual)	$ (2,526,605)

PUBLIC SERVICES (PS) PROPOSALS	FFY24 REQUEST	OCD	CAC	MAYOR	DEV. & GVT. REL. COMMITTEE	FULL COUNCIL	FFY24 AWARD
PUBLIC SERVICES- YOUTH							
Homework House							
After School Tutoring and Mentoring	$ 15,000	$ -	$ 15,000	$ 10,000			
Holyoke Boys and Girls Program							
Public Housing Youth Programs	$ 20,000	$ -	$ 20,000	$ 10,000			
Girls Inc.							
Strong, Smart Bold Girls Programs	$ 15,000	$ -	$ 15,000	$ -			
Holyoke Safe Neighborhood							
Back to School Event	$ 5,000	$ 5,000	$ 5,000	$ 5,000			
YWCA							
Holyoke Young Parent Program- Furnishings	$ 10,920	$ -	$ 10,920	$ -			
Holyoke Parks Department							
Scholarships for youth sports leagues	$ 15,000	$ -	$ -	$ 10,000			
Enlace de Familias							
Youth Commission	$ 62,000	$ -	$ -	`			
PUBLIC SERVICES- ELDERLY/HANDICAPPED							
WesternMass Eldercare							
Meal delivery	$ 20,000	$ 20,000	$ 20,000	$ 20,000			
CHD							
Holyoke Elder Wellness Program	$ 54,200	$ -	$ -	$ -			
PUBLIC SERVICES- EMPLOYMENT/EDUCATION							
Care Center							
Bright Futures Project	$ 40,000	$ -	$ -	$ 10,000			

PUBLIC SERVICES - SOCIAL SERVICES	FFY24 REQUEST	OCD	CAC	MAYOR	DEV. & GVT. REL. COMMITTEE	FULL COUNCIL	FFY24 AWARD
Holyoke Police Department							
Community/Drop In Center Rent	$ 30,000	$ -	$ -	$ 30,000			
Providence Ministries for the Needy							
Margaret's Pantry- food pantry	$ 40,000	$ 40,000	$ 40,000	$ 40,000			
Kate's Kitchen- Evening Meal	$ 25,000	$ 25,000	$ 25,000	$ 20,000			
Alianza							
Domestic Violence Intervention	$ 16,000	$ -	$ 16,000	$ 16,000			
Greater Holyoke Chamber Foundation							
Holyoke Farmers Market	$ 25,000	$ 25,000	$ 17,602	$ 10,522			
United Way of Pioneer Valley							
Food Pantry Cooking Demonstrations	$ 3,000	$ 3,000	$ -	$ 3,000			
WayFinders							
Resident Services for Affordable Housing Tenants	$ 30,911	$ -	$ -	$ -			
Total Public Services	$ 427,031	$ 118,000	$ 184,522	$ 184,522			
		$ 66,522					

Requested Public Services	**$ 427,031**
Available for Public Services	**$ 184,522**
Deficit for Public Services (Requested vs. Available)	$ (242,509)

ADMINISTRATION & PLANNING	FFY24 REQUEST	OCD	CAC	MAYOR	DEV. & GVT. REL. COMMITTEE	FULL COUNCIL	FFY24 AWARD
Office for Community Development							
Administration and planning CDBG	$246,029	$246,029	$246,029	$ 246,029			
Total Admin & Planning	$ 246,029	$ 246,029	$ 246,029	$ 246,029			

Requested for Administration and Planning	**$ 246,029**
CDBG Available for Administration (Actual)	**TBD**
Deficit for Admin and Planning (Request. vs. Actual)	**#VALUE!**

CDBG Resources

FY2024 Anticipated Allocation	**$ 1,230,146**
Additional Unprogrammed. Prior Year Funds	TBD*
Total CDBG Available	**$ 1,230,146**

CDBG Category Allocation Breakdown

Max. Public Service Allocation (15%)	$ 184,522
Max. Planning and Administration Allocation (20%)	$ 246,029
Non Public Service Allocation	$799,595
Total CDBG Anticipated	$ 1,230,146

Additional prior year CDBG funds may become available as current activities are completed under budget. Prior year funds may only be allocated towards Non-Public Service activities and will be allocated on a pro-portional basis to each funded activity.

HOLYOKE'S USE OF HOME FUNDS

	PROPOSED APPROX. ALLOCATIONS	
Holyoke	**7/24-6/25**	
Rental Unit Development*	$270,000	
Homeowner Unit Development*	$184,255	
Direct Buyer Assistance*	$30,000	
Administration (10%)	$53,806	
	$538,061	
		Admin (10%)
Holyoke Allocation (52.8%)	$538,061	$53,806.05
Chicopee Allocation (32.1%)	$327,116	$32,711.63
Westfield Allocation (15.1%)	$153,877	$15,387.72
FY2024 CONSORTIUM TOTAL HOME (Anticipated)	$1,019,054	$101,905

** Prior year HOME funds may be used for rental unit development or other HOME eligible activities. .*

HOME activities will be determined by RFP in Fall 2024.

Actual breakdown depends on proposals submitted and MA DHCD local match requirements for projects in the LIHTC pipeline.

HOLYOKE ECONOMIC DEVELOPMENT AND INDUSTRIAL CORPORATION
February 1st, 2024 Meeting Minutes
via Zoom Meeting ID 816 5212 7276

Members Present:
Callie Flanagan
Joseph McGiverin
Mark Cutting
Antonio Quinones

Staff Present:
Aaron Vega, Executive Director
John Dyjach, Assistant Director
Marie Brazeau, Development Specialist
Kimberly Casiano, Head Clerk

Others present: Attorney Jane Mantolesky

1. **Call to Order**

Vice Chairperson Callie Flanagan announced the Chair is away and she will be the acting Chair for this evening's meeting. Vice Chair Flanagan called the meeting to order at 5:14 p.m. and stated that the meeting was being recorded and was being held remotely. A roll call followed:

Name	Present
Carl Eger, Jr.	N
Joseph McGivern	Y
Rosa Pantoja	N
Antonio Quinones	Y
Mark P. Cutting	Y
Callie Flanagan	Y
Michael Sullivan	N

2. **Executive Meeting**

The Chair announced that due to the pressing matters in Executive Meeting and schedule of guests she will entertain amotion to move out of order and go to Executive Session. A motion was made by Joseph McGivern to move out of order and go directly into Executive Session for the purpose of discussing the purchase and value of real estate which was seconded by Mark Cutting. A roll call followed:

Name	Vote
Joseph McGivern	Y
Callie Flanagan	Y
Mark P. Cutting	Y
Antonio Quinones	Y

The Vice Chair then read the following:
"Notice is hereby given, in accordance with M.G.L. Chapter 30A Section 21(a) "Reasons for Convening Executive Session", that the HEDIC may enter Executive Session to consider the purchase, exchange, lease or value of real estate, if the Chairperson declares that an open meeting may have a detrimental effect on the negotiating position of the public body."

The Board entered the Executive meeting at 5:16 p.m. and returned to the Regular Meeting at 6:20 p.m.

3. **HEDIC Board Business**

   a. **HEDIC Board Minutes of December 12, 2023:** Callie Flanagan noted minor spelling changes to be corrected and noted the Board may approve pending those edits. A motion was made to approve the minutes of December 12, 2023 by Mark Cutting and seconded by Antonio Quinones.

Name	Vote
Joseph McGivern	Y

Callie Flanagan	Y
Carl Eger, Jr.	Y
Mark P. Cutting	Y

4. **HEDIC Loan Program Update:**

   a. **MakerLoan Agreement with Raw Beauty Brand:** Marie Brazeau directed the Board to the draft loan agreement with Raw Beauty Brand and noted Attorney Mantolesky has made edits following this version. Ms. Brazeau noted these additions included an acceleration clause for the circumstance of the company leaving Holyoke the loan would be due in its entirety, exhibit numbers have been since updated but nothing substantial has been changed. Attorney Mantolesky outlined the terms of the agreement noting terms of default and allowed uses of the funds. Vice Chair Flanagan said the terms of the agreement are standard with typical loan and security agreements. Mr. McGiverin asked about how staff will be ensuring the uses are as outlined, staff responded they will be asking for receipts/proof of purchase of machinery, annual tax statements and UCC annual report. A motion was made by Mark Cutting to authorize the Chair to execute the agreement with the described edits and disburse funds and was seconded by Joseph McGiverin. A roll call followed:

Name	Vote
Joseph McGivern	Y
Callie Flanagan	Y
Carl Eger, Jr.	Y
Mark P. Cutting	Y

   The motion passed unanimously.

   b. **Modification of Equipment Loan program update:** John Dyjach said that staff continues to modify a draft Policy and Procedures document for the updated program but otherwise there are no updates at this time.

5. **Holyoke Industry Roundtable Sponsorship:**
   Marie Brazeau provided background information on the Industry Roundtable, formerly MIDAC, and explained staff plans to expand and grow this group. Staff aims to have a quarterly event with themed speaking programs geared towards manufacturing businesses in Holyoke. The March 22nd meeting will be focused on government relations and business development with speakers and guests from MassDevelopment, Mass Economic Development Council, Mass Office of Business Development, Greater Holyoke Chamber and more. Staff is requesting HEDIC funding in the amount of $1,000 for expenses related to marketing the the events and to provide light refreshments. A motion was made by Mark Cutting to approve and was seconded by Antonio Quinones, a roll call followed:

Name	Vote
Joseph McGivern	Y
Callie Flanagan	Y
Carl Eger, Jr.	Y
Mark P. Cutting	Y

6. **Real Estate:**
   The Board announced the following votes that were made in Executive Session.

   a. **Whiting Farm Request for Proposal (RFP) with HG&E:** A unanimous vote was made to allow staff to conduct negotiations with the RFP respondent regarding price and terms as dictated by the HEDIC and HG&E.

   b. **Bobala Road Proposal:** A unanimous vote was made to approve the option agreement between HEDIC and Agilitas for the land on Bolbola Road with Agilitas as written.

7. **Adjournment:**

Having no other business, a motion was made by Joseph McGivern to adjourn the meeting which was seconded by Mark Cutting. A roll call followed:

Name	Vote
Joseph McGivern	Y
Antonio Quinones	Y
Carl Eger, Jr.	Y
Mark P. Cutting	Y

The meeting adjourned at 6:38 p.m.

Sincerely,

Carl Eger, Chairperson
Holyoke Economic Development and Industrial Corporation

CITY OF HOLYOKE

BOARD OF PUBLIC WORKS

63 N. Canal Street
Holyoke, Ma 01040

March 12, 2024

President Tessa Murphy-Romboletti
Holyoke City Council
536 Dwight Street
Holyoke, MA 01040

Dear President Murphy-Romboletti:

On Monday, March 4, 2024, the Board of Public Works voted to communicate to the Mayor and the City Council the critical need to fund the City Engineer's position at a competitive level to attract qualified candidates.

The City and DPW have aggressively promoted the open positions of City Engineer and staff engineer. Qualified candidates to date have noted the unique engineering and public works projects that attract professional interest. However, the current low salary ranges prevent the City from securing a qualified candidate. The previous City Engineer left for another municipality providing a higher salary. The previous staff engineer left for a position at MassDOT; again for a higher salary.

The increase in federal grant funding prioritizing infrastructure work affords the City the opportunity to secure grant assistance for long delayed capital projects. The City's Integrated Management Plan is identifying and prioritizing these projects. However, in the absence of a City Engineer to coordinate the work with the consultant, this effort is being delayed.

DPW has contracted with an experienced civil engineer with significant municipal experience to serve as interim City Engineer. Our contracted engineer is doing an excellent job in moving forward the reviews and approvals needed for new development, stormwater permits, and more. DPW is prioritizing planning, municipal building, and economic development needs while other public works engineering needs go unmet. This should be apparent to Councilors as their orders to review signage, signals, street markings, and more just add to the City Engineer's backlog.

The Board of Public Works notes the exceptional management skills of DPW Director Rossi, the outstanding administrative performance of the office manager and customer service team, and the efficient and resident-focused work of the supervisors and laborers. DPW's continued advancement in providing residents and businesses exceptional professional service is stymied by the lack of a City Engineer and staff. The Board of Public Works does not have the authority to change this situation and approve the required competitive salary.

CITY OF HOLYOKE
BOARD OF PUBLIC WORKS

63 N. Canal Street
Holyoke, Ma 01040

COMMISSIONERS

Mary L. Monahan
Chairperson
Libby Hernandez
Vice Chair
Joseph Kietner
Member

The Board of Public Works entreats the Mayor and City Council to act within their authority to approve a salary that will help us secure a candidate that brings the necessary skills and experience to keep Holyoke moving forward.

Very truly yours,

Mary L. Monahan
Chairperson, Board of Public Works

cc: Mayor Joshua Garcia

EVERSOURCE
ENERGY

247 Station Drive, SW-1036
Westwood, MA 02090

William Hayes
Manager, Transmission
Vegetation Management

RECEIVED

MAR 14 2024

Holyoke City Clerk's
Holyoke, MA

Certified mail-return receipt requested.

February 20, 2024

Dear Municipal Official:

This letter is to inform you that Eversource Energy, Western MA intends to selectively apply herbicides along the power line rights-of-way that pass through your municipality in the future. This treatment is conducted as a component of an integrated vegetation management program that uses the appropriate mechanical and/or herbicides treatments to control vegetation to encourage the growth of healthy early successional ecological communities that benefit wildlife while allowing for the safe delivery of electricity to our customers.

Eversource Energy, Western MA's 2024-2028 *Five-year Vegetation Management Plan* (VMP) for Western Massachusetts is posted at the following websites:

https://www.mass.gov/service-details/rights-of-way-vegetation-management-vmps-yops-and-notices

https://www.eversource.com/content/residential/about/reliability/vegetation-management/transmission-system-vegetation-management/transmission-vegetation-management-projects

Attached is the letter from Massachusetts Department of Agricultural Resources (MDAR) approving the submitted VMP. In compliance with 333 CMR 11.06-11.07. Receipt of this letter does not indicate treatment will occur in your town from 2024 to 2028. For information on location of treatments in a particular year, please refer to the above links for the Yearly Operational Plans. If your community is not indicated in the Yearly Operational Plan, which is posted at the links above, then there will be no herbicide work performed for that particular year.

All the herbicides selected for this program are registered by the Federal Environmental Protection Agency, the Massachusetts Pesticide Board, and are recommended for use in and around sensitive areas jointly by the Massachusetts Pesticide Bureau and Massachusetts Department of Environmental Protection (please refer to the YOP for specifics).

For inquires concerning the safety of the herbicides please contact:

Clayton Edwards
Rights of Way Program
Massachusetts Department of Agriculture Resources
Pesticide Bureau
225 Turnpike Rd., 3rd Floor.
Southborough, MA 01772

If there are any questions or comments relative to technical questions about the treatment program, or have any questions about Eversource Energy, Western MA and its electrical rights-of-way system please contact William Hayes (781) 441-3932.

Sincerely,

William N Hayes, Jr.

William Hayes

Enc: MDAR 2024-2028 VMP Approval Letter for Western MA

cc: Board of Health
Board of Selectmen
Conservation Commission
Municipal Water Supplier
Massachusetts Pesticide Bureau

THE COMMONWEALTH OF MASSACHUSETTS
EXECUTIVE OFFICE OF ENERGY AND ENVIRONMENTAL AFFAIRS

Department of Agricultural Resources
225 Turnpike Road, 3rd Floor, Southborough, MA 01772
617-626-1700 fax: 617-626-1850 www.mass.gov/agr

MDAR
MASSACHUSETTS DEPARTMENT OF AGRICULTURAL RESOURCES

Maura T. Healey
GOVERNOR

Kimberley Driscoll
LIEUTENANT GOVERNOR

Rebecca L. Tepper
SECRETARY

Ashley E. Randle
COMMISSIONER

William Hayes, Senior Arborist
Eversource Energy, Eastern MA
Vegetation Management
247 Station Drive, SW-1036
Westwood, MA 02090-9230

February 5, 2024

Dear Mr. Hayes:

Pursuant to 333 CMR 11.05 (4), this shall serve as a notice of approval of the **Eversource Energy, Western MA (VMP) as modified. The approval is given by the attending members of the ROW Advisory Panel.** Copies of the approved VMP should be mailed to the Chief Elected Official, Board of Health and Conservation Commission of each municipality covered by the plan.

This approval is subject to all the provisions of (333 CMR 11.00-all). It will remain in effect for the years 2024 through 2028, unless suspended, revoked, or modified.

Please be advised, **any violations of the Massachusetts Pesticide Control Act, MGL, Chapter 132 B or the Regulations promulgated thereunder, 333 CMR inclusive, may subject the responsible party or parties to agency action and referral of this matter to the Office of the Attorney General, Commonwealth of Massachusetts or the local District Attorney's office for civil or criminal prosecution.**

Thank you for your time and efforts in this program.

Sincerely,

Ashley E. Randle

Ashley E. Randle
Commissioner

Mayor Joshua A. Garcia
City of Holyoke

Alicia M. Zoeller, Administrator
Office for Community Development

To: City Council; City Clerk Brenna McGee (Hard copy and email); Mayor Garcia

From: Alicia M. Zoeller, Administrator

Date: 3/8/2024

Re: FY2024 CDBG Allocation Recommendations and FY2024 Resolution

---

Attached please find the FY2024 City Council Resolution and the FY2024 CDBG Allocation Spreadsheet with recommendations from the Office for Community Development, the Citizens Advisory Committee, and the Mayor's first recommendations.

I look forward to meeting with the DGR Committee on March 12, 2024 and will forward the DGR Committee's recommendations to the full Council for consideration. The City Council should issue its recommendations and adopt the resolution no later than April 30, 2024.

The Mayor must issue his final allocations by May 3, 2024 and the FY2024 Annual Plan must be submitted to HUD by May 8, 2024.

Please consider these dates when scheduling the City Council deliberations on these matters.

Thank you.

20 Korean Veterans Plaza – Room 400 – Holyoke, MA 01040-5036
Phone (413) 322-5610 Fax: (413) 322-5611 Email: zoellera@holyoke.org

RESOLUTION TO THE CITY COUNCIL
ADOPTING THE
FFY2024 ANNUAL PLAN
COVERING THE
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
AND
HOME INVESTMENT PARTNERSHIP (HOME) PROGRAM

WHEREAS, the Housing and Community Development Act of 1974, as amended, provides financial assistance to units of local government through the Community Development Block Grant (CDBG) program for the purpose of undertaking activities to develop viable communities; and

WHEREAS, Title II of the Cranston-Gonzalez National Affordable Housing Act created the HOME Program to strengthen public-private partnerships to facilitate the development of affordable housing and the cities of Holyoke, Chicopee and Westfield have formed a Consortium for the purpose of participating in said Program; and

WHEREAS, the City of Holyoke has been advised by the U.S. Department of Housing and Urban Development (HUD) that Holyoke's CDBG entitlement amount for the program year beginning July 1, 2024 is projected to be approximately $1,230,146.00 and the Consortium HOME award is projected to be $1,019,054.00. which will be distributed per the Consortium Agreement as follows: (amounts are subject to change)

Holyoke	$538,061.
Chicopee	$327,116.
Westfield	$153,877.

NOW THEREFORE LET IT BE RESOLVED by the City Council of Holyoke as follows:

1. That the 2024 Annual Plan be adopted, including the projected uses of funds and all understandings, certifications and assurances therein; and
2. That the aforementioned CDBG and HOME funds as approximated be accepted in furtherance of the purposes of the 2020-2024 Consolidated Plan.
3. That the Mayor of the City of Holyoke be designated as the authorized representative of the City and be directed to act on the City's behalf in connection therewith.

In the City Council on ______________________, 2024

Adopted on a call of the roll of the yeas and nays-

Yeas _____ Nays _____ Absent ______

____
City Clerk

Presented to the Mayor for Approval ________________________, 2024
Approved:

____

_____________________, Mayor

K:\FY2024 Annual Plan\RESOLUTION TO THE CITY COUNCIL 2024.doc

Mayor Joshua A. Garcia
City of Holyoke

Alicia M. Zoeller, Administrator
Office for Community Development

To: Mayor Joshua Garcia and City Council

From: Alicia M. Zoeller, Administrator

Re: CDBG Funding Recommendations from Citizens Advisory Committee and OCD

Date: March 8, 2024

Attached please find the CDBG funding recommendations from the Citizens Advisory Committee (CAC) and the staff of the Office for Community Development

CAC

The Citizens Advisory Committee met for over two hours on February 26, 2024 to develop their recommendations. The CAC discussion focused on several themes:

- The need for quality housing.
- The importance of youth services.
- The importance of safe pedestrian infrastructure.
- Whether proposals presented a duplication of efforts for activities otherwise available in the City.

CAC Members Present:
Elbert Bowler; Michael Falcetti; Victor Machado; Willie Spradley; Nelson Lozez; Councilor Givner

OCD Staff Present:
Alicia Zoeller; Zaida Hoyt; Ashley Sturges

OCD

The staff of the Office for Community Development have issued their recommendations as shown on the attached spreadsheet. Staff strongly support funding of the municipal projects and housing rehab. The need for housing rehab is at a critical juncture due to the age of the housing stock, expense of home upkeep, and aging population. There are few options for low income households to access much needed housing repairs and the demand is high for these services.

While staff recognizes the financial needs of the nonprofit agencies, OCD staff is recommending a focus on access to food. OCD recommends funding Public Services for less than the HUD limit of 15%.

Please do not hesitate to contact me if you have any questions. Thank you for your consideration.

FFY2024 SPREADSHEET- COMMUNITY DEVELOPMENT BLOCK GRANT

7/1/24 - 6/30/25

NON PUBLIC SERVICES (NPS) PROPOSALS	FFY24 REQUEST	OCD	CAC	MAYOR	DEV. & GVT. REL. COMMITTEE	FULL COUNCIL	FFY24 AWARD
CLEARANCE AND DEMOLITION							
Office for Community Development							
Demolition of TBD properties	$ 100,000	$ -	$ -	$ 88,705			
HOUSING							
Greater Springfield Habitat for Humanity							
Affordable Homeownership Through Rehab	$ 150,700	$ 150,100	$ 150,700	$ -			
Office for Community Development							
Homeowner Rehab Program (SHHIP)	$ 900,000	$ 581,000	$ 193,895	$ -			
Holyoke Fire Department							
Installation of smoke and CO detectors	$ 55,000	$ 35,017	$ 55,000	$ -			
PUBLIC FACILITIES AND INFRASTRUCTURE							
Department of Public Works							
Sidewalks and ADA ramps	$ 600,000	$ 100,000	$ 400,000	$ -			
Parks & Recreation Department							
Springdale Park Improvements	$ 400,000	$ -	$ -	$ 400,000			
Lighthouse School							
Commercial Kitchen Renovation	$ 100,000	$ -	$ -	$ -			
Holyoke Public Schools							
Inclusive Playgrounds at McMahon & Morgan	$ 788,000	$ -	$ -	$ 310,890			
Holyoke YMCA							
Safety Improvements- Security System/Egress	$ 200,000	$ -	$ -	$ -			

NON PUBLIC SERVICES (NPS) PROPOSALS	FFY24 REQUEST	OCD	CAC	MAYOR	DEV. & GVT. REL. COMMITTEE	FULL COUNCIL	FFY24 AWARD
River Valley Counseling Center							
HVAC Improvements	$ 32,500	$ -	$ -	$ -			
Total Non-Public Services	$ 3,326,200	$ 866,117	$ 799,595	$ 799,595			

Total Non-Public Service Requests	**$3,326,200**
Total Non-Public Service Available	**$799,595**
Deficit for Non- Public Services (Requested vs. Actual)	$ (2,526,605)

PUBLIC SERVICES (PS) PROPOSALS	FFY24 REQUEST	OCD	CAC	MAYOR	DEV. & GVT. REL. COMMITTEE	FULL COUNCIL	FFY24 AWARD
PUBLIC SERVICES- YOUTH							
Homework House							
After School Tutoring and Mentoring	$ 15,000	$ -	$ 15,000	$ 10,000			
Holyoke Boys and Girls Program							
Public Housing Youth Programs	$ 20,000	$ -	$ 20,000	$ 10,000			
Girls Inc.							
Strong, Smart Bold Girls Programs	$ 15,000	$ -	$ 15,000	$ -			
Holyoke Safe Neighborhood							
Back to School Event	$ 5,000	$ 5,000	$ 5,000	$ 5,000			
YWCA							
Holyoke Young Parent Program- Furnishings	$ 10,920	$ -	$ 10,920	$ -			
Holyoke Parks Department							
Scholarships for youth sports leagues	$ 15,000	$ -	$ -	$ 10,000			
Enlace de Familias							
Youth Commission	$ 62,000	$ -	$ -	`			
PUBLIC SERVICES- ELDERLY/HANDICAPPED							
WesternMass Eldercare							
Meal delivery	$ 20,000	$ 20,000	$ 20,000	$ 20,000			
CHD							
Holyoke Elder Wellness Program	$ 54,200	$ -	$ -	$ -			
PUBLIC SERVICES- EMPLOYMENT/EDUCATION							
Care Center							
Bright Futures Project	$ 40,000	$ -	$ -	$ 10,000			

PUBLIC SERVICES - SOCIAL SERVICES	FFY24 REQUEST	OCD	CAC	MAYOR	DEV. & GVT. REL. COMMITTEE	FULL COUNCIL	FFY24 AWARD
Holyoke Police Department							
Community/Drop In Center Rent	$ 30,000	$ -	$ -	$ 30,000			
Providence Ministries for the Needy							
Margaret's Pantry- food pantry	$ 40,000	$ 40,000	$ 40,000	$ 40,000			
Kate's Kitchen- Evening Meal	$ 25,000	$ 25,000	$ 25,000	$ 20,000			
Alianza							
Domestic Violence Intervention	$ 16,000	$ -	$ 16,000	$ 16,000			
Greater Holyoke Chamber Foundation							
Holyoke Farmers Market	$ 25,000	$ 25,000	$ 17,602	$ 10,522			
United Way of Pioneer Valley							
Food Pantry Cooking Demonstrations	$ 3,000	$ 3,000	$ -	$ 3,000			
WayFinders							
Resident Services for Affordable Housing Tenants	$ 30,911	$ -	$ -	$ -			
Total Public Services	$ 427,031	$ 118,000	$ 184,522	$ 184,522			
		$ 66,522					

Requested Public Services **$ 427,031**

Available for Public Services **$ 184,522**

Deficit for Public Services (Requested vs. Available) $ (242,509)

	FFY24 REQUEST	OCD	CAC	MAYOR	DEV. & GVT. REL. COMMITTEE	FULL COUNCIL	FFY24 AWARD
ADMINISTRATION & PLANNING							
Office for Community Development							
Administration and planning CDBG	$246,029	$246,029	$246,029	$ 246,029			
Total Admin & Planning	$ 246,029	$ 246,029	$ 246,029	$ 246,029			

Requested for Administration and Planning	**$ 246,029**
CDBG Available for Administration (Actual)	**TBD**
Deficit for Admin and Planning (Request. vs. Actual)	**#VALUE!**

CDBG Resources

FY2024 Anticipated Allocation	**$ 1,230,146**
Additional Unprogrammed. Prior Year Funds	TBD*
Total CDBG Available	**$ 1,230,146**

CDBG Category Allocation Breakdown

Max. Public Service Allocation (15%)	$ 184,522
Max. Planning and Administration Allocation (20%)	$ 246,029
Non Public Service Allocation	$799,595
Total CDBG Anticipated	$ 1,230,146

**Additional prior year CDBG funds may become available as current activities are completed under budget. Prior year funds may only be allocated towards Non-Public Service activities and will be allocated on a pro-portional basis to each funded activity.*

HOLYOKE'S USE OF HOME FUNDS

	PROPOSED APPROX. ALLOCATIONS	
Holyoke	**7/24-6/25**	
Rental Unit Development*	$270,000	
Homeowner Unit Development*	$184,255	
Direct Buyer Assistance*	$30,000	
Administration (10%)	$53,806	
	$538,061	
		Admin (10%)
Holyoke Allocation (52.8%)	$538,061	$53,806.05
Chicopee Allocation (32.1%)	$327,116	$32,711.63
Westfield Allocation (15.1%)	$153,877	$15,387.72
FY2024 CONSORTIUM TOTAL HOME (Anticipated)	$1,019,054	$101,905

** Prior year HOME funds may be used for rental unit development or other HOME eligible activities. .*

HOME activities will be determined by RFP in Fall 2024.

Actual breakdown depends on proposals submitted and MA DHCD local match requirements for projects in the LIHTC pipeline.

OPEN MEETING LAW COMPLAINT FORM

Office of the Attorney General
One Ashburton Place
Boston, MA 02108

Please note that all fields are required unless otherwise noted.

Your Contact Information:

First Name: Stephen Last Name: Superka

Address: 17 Glen Street

City: Holyoke State: MA Zip Code: 01040

Phone Number: (413) 532 0246 Ext.

Email: mujimoto@aol.com

Organization or Media Affiliation (if any): N/A

Are you filing the complaint in your capacity as an individual, representative of an organization, or media?

(For statistical purposes only)

☒ Individual ☐ Organization ☐ Media

Public Body that is the subject of this complaint:

☒ City/Town ☐ County ☐ Regional/District ☐ State

Name of Public Body (including city/town, county or region, if applicable): Holyoke City Council

Specific person(s), if any, you allege committed the violation:

Date of alleged violation: 2/06/2024

Description of alleged violation:

Describe the alleged violation that this complaint is about. If you believe the alleged violation was intentional, please say so and include the reasons supporting your belief.

Note: This text field has a maximum of 3000 characters.

SEE ATTACHED NARRATIVE

What action do you want the public body to take in response to your complaint?

Note: This text field has a maximum of 500 characters.

SEE ATTACHED NARRATIVE

Review, sign, and submit your complaint

I. Disclosure of Your Complaint.

Public Record. Under most circumstances, your complaint, and any documents submitted with your complaint, is considered a public record and will be available to any member of the public upon request.

Publication to Website. As part of the Open Data Initiative, the AGO will publish to its website certain information regarding your complaint, including your name and the name of the public body. The AGO will not publish your contact information.

II. Consulting With a Private Attorney.

The AGO cannot give you legal advice and is not able to be your private attorney, but represents the public interest. If you have any questions concerning your individual legal rights or responsibilities you should contact a private attorney.

III. Submit Your Complaint to the Public Body.

The complaint must be filed first with the public body. If you have any questions, please contact the Division of Open Government by calling (617) 963-2540 or by email to openmeeting@state.ma.us.

By signing below, I acknowledge that I have read and understood the provisions above and certify that the information I have provided is true and correct to the best of my knowledge.

Signed: ________________ **Date:** 3/05/2024

For Use By Public Body
Date Received by Public Body:

For Use By AGO
Date Received by AGO:

March 5, 2024

Attachment to Open Meeting Law Complaint of Stephen R. Superba of this date.

Description of alleged violation:

On 2/06/2024, the Holyoke City Council met prior to their regularly scheduled meeting in executive session to discuss a matter identified only as Litigation Update. This meeting came two weeks after an executive session with the same identifying information was held on 1/22/2024, unknown if the two are related. However, I maintain that this identifying information is inadequate as it relates to the requirements and spirit of the Open Meeting Law MGL C30As18-25.

Some of my observations will be presumptive because, as stated, the information presented in the description of the executive session is inadequate. The spirit of the Open Meeting Law is to ensure that government is transparent and conduct our business in a forthright manner. And it is my position that litigation is extremely relevant for scrutiny as it: 1) potentially represents unnecessary expenditures of our tax monies; and most notably 2) is related to the performance and competence of varying actors within this governmental setting.

The entirety of my complaint is summarized in an educational brochure put out by the MA Attorney General on the subject. According to the Open Meeting Law Guide and Educational Materials brochure, dated January 2018, under MGL C30As21(3), pg. 12 of the brochure, *Generally, a public body must identify the collective bargaining unit with which it is negotiating or the litigation matter it is discussing before entering executive session under Purpose 3. A public body may withhold the identity of the collective bargaining unit or name of the litigation matter if publicly disclosing that information would compromise the purpose for which the executive session was called. While we generally defer to public bodies' assessment of whether the inclusion of such details would compromise the purpose of the executive session, <u>a public body must be able to demonstrate a reasonable basis for that claim if challenged.</u>*

I respectfully request to assert my right to issue this challenge. Thank you for considering my argument.

What resolution do you desire?

As a concerned citizen, I would like all minutes of the executive session be made public should the matter of my complaint be deemed not to fit within the confines of the acceptable reasons for an executive session. Short of that development, I request that the litigation matter be identified publicly. Finally, if the matter of the executive session is justified per MGL C30As21(3), to please provide "a reasonable basis for that claim." Thank you.

Respectfully Submitted,

Stephen R. Superba

MELISSA A. LAFOND
45 LAUREL STREET
HOLYOKE, MA 01040
413-777-4714
MALPARALEGAL@COMCAST.NET

RECEIVED

MAR 0 8 2024

Holyoke City Clerk's
Holyoke, MA

March 5, 2024

Brenna Murphy McGee, City Clerk
City of Holyoke
536 Dwight Street, Suite 2
Holyoke, MA 01040

RE: Speed Hump Petition – Laurel Street

Dear Ms. McGee:

UPDATE: NO RESPONSE TO THE PETITION FOR SPEEDS HUMPS WHICH I FILED ON BEHALF OF NEIGHBORHOOD ON *SEPTEMBER 28, 2022*, HAS BEEN RECEIVED (IT IS NOW MARCH 2024!). NOTHING HAS IMPROVED – IN FACT IT HAS GOTTEN WORSE! THERE HAVE BEEN AT LEAST 2 BAD ACCIDENTS WITH VEHICLES HITTING PARKED CARS WHILE TRAVELING AT EXCESSIVE SPEEDS, SPINNING OUT OF CONTROL AND HITTING OTHER CARS AND FENCES IN THE PROCESS, AS WELL AS A CAR THAT FLIPPED OVER DUE TO HITTING A PARKED CAR WHILE DRIVING AT AN EXCESSIVE SPEED. CARS ARE PASSING OTHERS ON THE STREET AT HIGH RATES OF SPEED, AND THE MOTORCYCLES TREAT THE STREET AS A DRAG STRIP. WE ONLY SEE POLICE ON THE STREET IF THEY ARE EN ROUTE TO A CALL. THE NEIGHBORHOOD IS NOT SAFE AND DESPERATELY NEEDS SPEED HUMPS. IT IS NOT SAFE TO WALK ACROSS OUR STREET DUE TO THE TRAFFIC SPEEDING BY.

PLEASE RESPOND TO THE NEIGHBORHOOD'S REQUEST.

EXCERPT FROM LETTER FILED WITH PETITION: Enclosed is a Speed Hump Petition which was signed by the majority of homeowners on Laurel Street (House numbers 45, 49, 43, 33, 29, 23, 51, 41, 56, 26, 37, 17, 20, 19, 11, 34, 14, 5, 39, 10 and 30).

As stated in my earlier letter, the speed at which cars and motorcycles travel on Laurel Street has overwhelming increased in the past years to the point that all residents are concerned for their safety. Speeds routinely are approximately 50 to 60 mph, if not more. We regularly see motorcycles doing wheelies as soon as they turn onto Laurel (from Northampton Street) to the intersection of Brown, at high rates of speed as well. Cars parked on the streets are often hit, with the offenders not stopping. The road narrows at the Brown Ave end and with cars parked on the side, they all try to squeeze through at the same time, which ends up with mirrors on parked cars being hit. One neighbor reported 3 accidents in front of her house alone. Kids are not safe to play in their own yards or ride their bikes due to the speeds of cars. Backing out our own driveways is always risky due to the speeds of the cars. Walking and biking is also very risky. There is a daycare on our street as well that speeding traffic pays no mind to. We have zero police presence on our street to monitor the traffic, not that a random officer would make any sort of difference.

As you can see by the number of signatures on the Petition, the homeowners of Laurel Street strongly urge you to install speeds humps to help slow the traffic speeds. Such speed humps have been put on Lawler, Westfield Road, West Franklin and other area streets. It is time to reduce the speeds on our street, for the safety of our residents, as well as other vehicles using our street.

Please contact me with any questions, and please notify the residents of Laurel Street when there is a public hearing scheduled to consider this Petition.

Thank you

Melissa A. Lafond

cc: Mayor's Office, DPW, City Council, Holyoke Police Department

NEW: /
RENEWAL: /
$50 FEE: ___
TAX COLLECTOR LETTER: ___
TREASURE'S LETTER: ___

DATE: 3 | 13 | 24

HOLYOKE CITY COUNCIL

JUNK DEALER, JUNK COLLECTOR,
SECOND HAND LICENSE APPLICATION

RECEIVED

MAR 1 3 2024

Holyoke City Clerk's
Holyoke, MA

Please Check One:

- Junk Dealer's License
- Second Hand License
- Junk Collector's License

ADDRESS: 311 High ST Holyoke MA 01040

APPLICANT'S NAME: Tai W Kang

APPLICANT'S ADDRESS: 117 LynnWood dr Longmeadow MA 01106

APPLICANT'S TELEPHONE: 413-567-2102 EMAIL: ___

SS# 018-70-3742

==

Said license runs from May 1st to April 30th of each year; regardless of application date

Sec. 66-32. - Record of purchases.

Every person dealing in junk, old metals, rags, papers, bottles or secondhand articles or keeping a shop for the purchase, sale or barter of the same shall keep a book in which he shall record in plain English language, at the time of every purchase by him of any of the aforesaid articles, a description of the article purchased, the name, age and residence of the person from whom, and the day and hour when he so purchased it. No entry made in such book shall be erased, obliterated or defaced and the form of such book shall be prepared by the chief of police. Such book shall at all times be open to the inspection of the mayor and city council or any person by them authorized to make such examination.

Sec. 66-35. - Purchases from minors or apprentices; dealers to purchase only from licensed collectors.

No dealer in or keeper of a shop for the purchase or barter of junk, old metal or secondhand articles, and no collector of the aforesaid articles, shall, directly or indirectly, purchase or receive by way of barter or exchange any of the articles aforesaid from a minor or apprentice, knowing or having reason to believe him to be such. No such dealer or keeper of a shop shall, directly or indirectly, purchase or receive as aforesaid any of such articles from a person not a duly licensed collector of junk, except, however, that he may make such purchase directly from mills or manufacturers.

Sec. 66-61. - Dealers or shopkeepers.

No person shall be a dealer in or keeper of a shop for the purchase, sale or barter of junk, old metals or secondhand articles in the city, unless he is duly licensed therefor by the city council and shall exhibit his license when requested to do so.

Sec. 66-36. - Articles purchased not to be sold for 30 days.

No article purchased or received by a dealer or keeper of a shop for the purchase, sale or barter of junk, old metal or secondhand articles shall be sold until at least 30 days from the date of its purchase or receipt has elapsed

___
APPLICANT'S SIGNATURE

536 DWIGHT STREET, ROOM 2 • HOLYOKE, MASSACHUSETTS 01040-5086

PHONE: (413) 322-5520 • FAX: (413) 322-5521 • E-MAIL: clerks@holyoke.org

Birthplace of Vol*leyball*

Laura E. Wilson
Tax Collector

Rory Casey
Treasurer

City of Holyoke

Form A – Tax Compliance Form

DATE: 3/13/24

In accordance with Section 82-3 of the City Ordinance, specifically:

(c) In addition to the requirements of [M.G.L.] c. 40 § 57, every city board, department, authority, or commission issuing licenses or permits in the city shall certify with the **Tax Collector** and the **Treasurer** that all taxes, fees, and assessments are current, prior to issuing any license or permit, and that all tax agreements are being complied with.

Please bring this form to City Hall and obtain each signature as required below or mail the form to the Tax Collector's Office with a stamped, self-addressed envelope. Please do not submit a Business Certificate application to the City Clerk's Office prior to completing Form A.

I state that I have reviewed the following and as of the date of this letter, the following is true and accurate.

Current	Type
✓	Real Estate
N/A	Personal Property (file form of list w/ assesors)
N/A	Excise
	Payment Plan

Comments:

Applicant: Tai W Kang Emmanuel's Jewerly

Address: 311 High ST Holyoke MA 01040

Property Owner: Tai W Kang

Respectfully,

Laura Wilson
Tax Collector
413.322.5530

City Treasurer
413.322.5560

Mayor Joshua A. Garcia
City of Holyoke

Alicia M. Zoeller, Administrator
Office for Community Development

To: City Council; City Clerk Brenna McGee (Hard copy and email); Mayor Garcia

From: Alicia M. Zoeller, Administrator

Date: 3/13/2024

Re: FY2024 CDBG Allocation DGR Recommendations and FY2024 Resolution

---

Attached please find the FY2024 City Council Resolution and the FY2024 CDBG Allocation Spreadsheet with recommendations from the Development and Government Relations Sub-Committee, Office for Community Development, the Citizens Advisory Committee, and the Mayor's first recommendations.

The City Council should issue its recommendations and adopt the resolution no later than April 30, 2024.

The Mayor must issue his final allocations by May 3, 2024 and the FY2024 Annual Plan must be submitted to HUD by May 8, 2024.

Please consider these dates when scheduling the City Council deliberations on these matters.

Thank you.

20 Korean Veterans Plaza – Room 400 – Holyoke, MA 01040-5036
Phone (413) 322-5610 Fax: (413) 322-5611 Email: zoellera@holyoke.org

RESOLUTION TO THE CITY COUNCIL
ADOPTING THE
FFY2024 ANNUAL PLAN
COVERING THE
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
AND
HOME INVESTMENT PARTNERSHIP (HOME) PROGRAM

WHEREAS, the Housing and Community Development Act of 1974, as amended, provides financial assistance to units of local government through the Community Development Block Grant (CDBG) program for the purpose of undertaking activities to develop viable communities; and

WHEREAS, Title II of the Cranston-Gonzalez National Affordable Housing Act created the HOME Program to strengthen public-private partnerships to facilitate the development of affordable housing and the cities of Holyoke, Chicopee and Westfield have formed a Consortium for the purpose of participating in said Program; and

WHEREAS, the City of Holyoke has been advised by the U.S. Department of Housing and Urban Development (HUD) that Holyoke's CDBG entitlement amount for the program year beginning July 1, 2024 is projected to be approximately $1,230,146.00 and the Consortium HOME award is projected to be $1,019,054.00. which will be distributed per the Consortium Agreement as follows: (amounts are subject to change)

Holyoke	$538,061.
Chicopee	$327,116.
Westfield	$153,877.

NOW THEREFORE LET IT BE RESOLVED by the City Council of Holyoke as follows:

1. That the 2024 Annual Plan be adopted, including the projected uses of funds and all understandings, certifications and assurances therein; and
2. That the aforementioned CDBG and HOME funds as approximated be accepted in furtherance of the purposes of the 2020-2024 Consolidated Plan.
3. That the Mayor of the City of Holyoke be designated as the authorized representative of the City and be directed to act on the City's behalf in connection therewith.

In the City Council on ______________________, 2024

Adopted on a call of the roll of the yeas and nays-

Yeas _____ Nays _____ Absent ______

____
City Clerk

Presented to the Mayor for Approval ________________________, 2024
Approved:

____

_________________________, Mayor

K:\FY2024 Annual Plan\RESOLUTION TO THE CITY COUNCIL 2024.doc

FFY2024 SPREADSHEET- COMMUNITY DEVELOPMENT BLOCK GRANT

7/1/24 - 6/30/25

NON PUBLIC SERVICES (NPS) PROPOSALS	FFY24 REQUEST	OCD	CAC	MAYOR	DEV. & GVT. REL. COMMITTEE	FULL COUNCIL	FFY24 AWARD
CLEARANCE AND DEMOLITION							
Office for Community Development							
Demolition of TBD properties	$ 100,000	$ -	$ -	$ 88,705	$ -		
HOUSING							
Greater Springfield Habitat for Humanity							
Affordable Homeownership Through Rehab	$ 150,700	$ 150,100	$ 150,700	$ -	$ -		
Office for Community Development							
Homeowner Rehab Program (SHHIP)	$ 900,000	$ 581,000	$ 193,895	$ -	$ 350,000		
Holyoke Fire Department							
Installation of smoke and CO detectors	$ 55,000	$ 35,017	$ 55,000	$ -	$ 49,595		
PUBLIC FACILITIES AND INFRASTRUCTURE							
Department of Public Works							
Sidewalks and ADA ramps	$ 600,000	$ 100,000	$ 400,000	$ -	$ -		
Parks & Recreation Department							
Springdale Park Improvements	$ 400,000	$ -	$ -	$ 400,000	$ 400,000		
Lighthouse School							
Commercial Kitchen Renovation	$ 100,000	$ -	$ -	$ -	$ -		
Holyoke Public Schools							
Inclusive Playgrounds at McMahon & Morgan	$ 788,000	$ -	$ -	$ 310,890	$ -		
Holyoke YMCA							
Safety Improvements- Security System/Egress	$ 200,000	$ -	$ -	$ -	$ -		

NON PUBLIC SERVICES (NPS) PROPOSALS	FFY24 REQUEST	OCD	CAC	MAYOR	DEV. & GVT. REL. COMMITTEE	FULL COUNCIL	FFY24 AWARD
River Valley Counseling Center							
HVAC Improvements	$ 32,500	$ -	$ -	$ -	$ -		
Total Non-Public Services	$ 3,326,200	$ 866,117	$ 799,595	$ 799,595	$ 799,595		

Total Non-Public Service Requests	**$3,326,200**
Total Non-Public Service Available	**$799,595**
Deficit for Non- Public Services (Requested vs. Actual)	$ (2,526,605)

PUBLIC SERVICES (PS) PROPOSALS	FFY24 REQUEST	OCD	CAC	MAYOR	DEV. & GVT. REL. COMMITTEE	FULL COUNCIL	FFY24 AWARD
PUBLIC SERVICES- YOUTH							
Homework House							
After School Tutoring and Mentoring	$ 15,000	$ -	$ 15,000	$ 10,000	$ 15,000		
Holyoke Boys and Girls Program							
Public Housing Youth Programs	$ 20,000	$ -	$ 20,000	$ 10,000	$ 10,000		
Girls Inc.							
Strong, Smart Bold Girls Programs	$ 15,000	$ -	$ 15,000	$ -	$ -		
Holyoke Safe Neighborhood							
Back to School Event	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000		
YWCA							
Holyoke Young Parent Program- Furnishings	$ 10,920	$ -	$ 10,920	$ -	$ -		
Holyoke Parks Department							
Scholarships for youth sports leagues	$ 15,000	$ -	$ -	$ 10,000	$ 15,000		
Enlace de Familias							
Youth Commission	$ 62,000	$ -	$ -	`	$ -		
PUBLIC SERVICES- ELDERLY/HANDICAPPED							
WesternMass Eldercare							
Meal delivery	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000		
CHD							
Holyoke Elder Wellness Program	$ 54,200	$ -	$ -	$ -	$ -		
PUBLIC SERVICES- EMPLOYMENT/EDUCATION							
Care Center							
Bright Futures Project	$ 40,000	$ -	$ -	$ 10,000	$ 23,522		

PUBLIC SERVICES - SOCIAL SERVICES	FFY24 REQUEST	OCD	CAC	MAYOR	DEV. & GVT. REL. COMMITTEE	FULL COUNCIL	FFY24 AWARD
Holyoke Police Department							
Community/Drop In Center Rent	$ 30,000	$ -	$ -	$ 30,000	$ -		
Providence Ministries for the Needy							
Margaret's Pantry- food pantry	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000		
Kate's Kitchen- Evening Meal	$ 25,000	$ 25,000	$ 25,000	$ 20,000	$ 25,000		
Alianza							
Domestic Violence Intervention	$ 16,000	$ -	$ 16,000	$ 16,000	$ 16,000		
Greater Holyoke Chamber Foundation							
Holyoke Farmers Market	$ 25,000	$ 25,000	$ 17,602	$ 10,522	$ 15,000		
United Way of Pioneer Valley							
Food Pantry Cooking Demonstrations	$ 3,000	$ 3,000	$ -	$ 3,000	$ -		
WayFinders							
Resident Services for Affordable Housing Tenants	$ 30,911	$ -	$ -	$ -	$ -		
Total Public Services	$ 427,031	$ 118,000	$ 184,522	$ 184,522	$ 184,522		
		$ 66,522					

Requested Public Services	**$ 427,031**
Available for Public Services	**$ 184,522**
Deficit for Public Services (Requested vs. Available)	$ (242,509)

ADMINISTRATION & PLANNING	FFY24 REQUEST	OCD	CAC	MAYOR	DEV. & GVT. REL. COMMITTEE	FULL COUNCIL	FFY24 AWARD
Office for Community Development							
Administration and planning CDBG	$246,029	$246,029	$246,029	$ 246,029	$ 246,029		
Total Admin & Planning	$ 246,029	$ 246,029	$ 246,029	$ 246,029	$ 246,029		

Requested for Administration and Planning	**$ 246,029**
CDBG Available for Administration (Actual)	**TBD**
Deficit for Admin and Planning (Request. vs. Actual)	**#VALUE!**

CDBG Resources

FY2024 Anticipated Allocation	**$ 1,230,146**
Additional Unprogrammed. Prior Year Funds	TBD*
Total CDBG Available	**$ 1,230,146**

CDBG Category Allocation Breakdown

Max. Public Service Allocation (15%)	$ 184,522
Max. Planning and Administration Allocation (20%)	$ 246,029
Non Public Service Allocation	$799,595
Total CDBG Anticipated	$ 1,230,146

**Additional prior year CDBG funds may become available as current activities are completed under budget. Prior year funds may only be allocated towards Non-Public Service activities and will be allocated on a pro-portional basis to each funded activity.*

HOLYOKE'S USE OF HOME FUNDS

	PROPOSED APPROX. ALLOCATIONS	
Holyoke	**7/24-6/25**	
Rental Unit Development*	$270,000	
Homeowner Unit Development*	$184,255	
Direct Buyer Assistance*	$30,000	
Administration (10%)	$53,806	
	$538,061	
		Admin (10%)
Holyoke Allocation (52.8%)	$538,061	$53,806.05
Chicopee Allocation (32.1%)	$327,116	$32,711.63
Westfield Allocation (15.1%)	$153,877	$15,387.72
FY2024 CONSORTIUM TOTAL HOME (Anticipated)	$1,019,054	$101,905

** Prior year HOME funds may be used for rental unit development or other HOME eligible activities. .*

HOME activities will be determined by RFP in Fall 2024.

Actual breakdown depends on proposals submitted and MA DHCD local match requirements for projects in the LIHTC pipeline.

Departamento de Educación Primaria y Secundaria de Massachusetts

135 Santilli Highway, Everett, Massachusetts 02149-1962

Teléfono: (781) 338-3000
TTY: Retransmisión N.E.T 1-800-439-2370

Jeffrey C. Riley
Comisionado

2 de febrero de 2024

Honorable alcalde Joshua Garcia
Ciudad de Holyoke
536 Dwight Street
Holyoke, MA 01040

Estimado alcalde Garcia:

Le escribo en respuesta a su carta solicitando al Departamento de Educación Primaria y Secundaria de Massachusetts (Departamento) que ponga fin a la receptoría de Holyoke Public Schools (HPS), de conformidad con 603 CMR 2.06 (14). De acuerdo con la regulación, el receptor Anthony Soto presentó argumentos escritos y documentación de respaldo en una carta fechada el 21 de diciembre de 2023.

Elogio al receptor Soto por su atenta respuesta a la petición del Comité Escolar de Holyoke, que celebra el progreso que HPS ha logrado bajo la receptoría e identifica claramente las áreas restantes para una mejora sistémica. La colaboración entre el Comité Escolar y el receptor Soto es fundamental para mantener las mejoras realizadas por el distrito.

Al revisar tanto sus presentaciones como las del receptor Soto, queda claro que HPS ha avanzado bajo la administración temporal. Por supuesto, sigue habiendo desafíos, como los que el receptor Soto identifica en su carta. Continuar con inversiones coordinadas en los sistemas de enseñanza y aprendizaje del distrito, así como seguir priorizando la asistencia estudiantil, será clave para sostener este progreso.

Tal como lo analizamos el otoño pasado, la administración temporal estatal es una situación provisoria y volver al control local sigue siendo el objetivo final. Dado el progreso logrado hasta la fecha, el Departamento desea seguir dialogando con el receptor y el Comité Escolar sobre cómo mantener y ampliar el progreso del distrito mientras planificamos el retorno del control local al distrito. Para permitir que esas conversaciones avancen, en este momento, decido posponer una determinación formal sobre su petición.

Gracias por su labor en nombre de los estudiantes de HPS y espero con interés nuestra colaboración continua.

Atentamente,

Jeffrey C. Riley
Comisionado de Educación Primaria y Secundaria

Cc: Anthony Soto, receptor, Holyoke Public Schools
Erin Brunnell, vicepresidenta, Comité Escolar de Holyoke
Russell Johnston, comisionado adjunto, Departamento de Educación Primaria y Secundaria
Lauren Woo, directora, Departamento de Educación Primaria y Secundaria

HOLYOKE PUBLIC SCHOOLS
JUNTOS PODEMOS | TOGETHER WE CAN

Holyoke High School North Campus
500 Beech Street – Holyoke, Massachusetts 01040
Tel. (413) 534-2020 | 413) 534-2098 FAX
lmckenna@hps.holyoke.ma.us

Mrs. Lori McKenna, Principal
Mrs. Nissette Gonzalez, Assistant Principal
Ms. Juraye Pierson, Assistant Principal
Mrs. Lynn Bechard, Dean of Management and Operations
Mr. Micheal Cotto, Assistant Principal
Mr. Juan Maldonado, Dean of Students
Mr. Daniel Thiombiano, Dean of Students

Dear Families:

Every year, each public school and school district in Massachusetts receives a report card. Just as your child's report card shows how they are doing in different subjects, the school's report card is designed to show families how our school is doing in different areas. A link to our school's report card is available here.

The report card includes multiple measures of a school's performance – more than just MCAS scores. It represents a new way of looking at school performance, by providing information on student achievement, teacher qualifications, student learning opportunities, and more.

Report cards are designed to be useful tools for everyone connected to our school. Families can use the information to have meaningful conversations with us about what the school is doing well and where there is room for improvement. Community and education leaders can use the information to better understand how to support students and our school.

You will notice on our report card that we are making progress with the number of students who complete at least one advanced course. These advanced courses include Advanced Placement, Project Lead the Way, and Dual Enrollment Course. Our Early College Team and our School Counseling Department continue to support our students as they take on these challenging and rewarding experiences in high school. We remain consistent with the number of students who have access to the arts and our attendance rate has remained the same but the average number of days of school that a student misses in a school year has decreased. We continue to focus on supporting our grade 9 students as we have more work to do to make sure they pass all their core classes in the 9th grade and start their high school careers on track to graduate. As you know, we have students on teams in the 9th and 10th grade and this teaming structure is meant to provide more individualized support for these beginning years of high school. We continue our Redesign work to strengthen our academy experiences and we have been working to increase our partnerships with families through student/family conferences, our monthly newsletter and family events, and increasing two-way communication.

Finally, if your child attends a school that receives federal Title I funds, you also have the right to request the following information about the qualifications of your child's classroom teachers:

- Whether your child's teacher is licensed in the grade levels and subject areas they teach,
- Whether your child's teacher is teaching under an emergency license or waiver,
- The college degree and major of your child's teacher, and
- Whether your child is provided services by paraprofessionals and, if so, their qualifications.

If you have questions about our school's report card, would like to become involved in school improvement activities, or would like to request information about the qualifications of your child's classroom teacher, please contact me at lmckenna@hps.holyoke.ma.us. To see our district's report card or to search for other schools' report cards, visit reportcards.doe.mass.edu.

Lori McKenna, Principal
Estimadas familias:

Todos los años, cada una de las escuelas públicas y distritos escolares de Massachusetts recibe una boleta de calificaciones. Al igual que la boleta de calificaciones de su hijo/a muestra su rendimiento en distintas materias, la boleta de calificaciones de la escuela está formulada para mostrarles a las familias qué tal va el rendimiento de nuestra escuela en distintas áreas. Hay un enlace para ver la boleta de calificaciones de nuestra escuela aquí.

La boleta incluye múltiples indicadores del rendimiento de una escuela – no simplemente calificaciones de MCAS. Representa una nueva forma de evaluar el rendimiento escolar, proporcionando información en torno al logro estudiantil, calificaciones de maestros, oportunidades de aprendizaje del alumnado y más.

Las boletas de calificaciones fueron diseñadas como herramientas útiles para todas las personas vinculadas a nuestra escuela. Las familias pueden emplear la información para tener conversaciones constructivas con nosotros sobre lo que la escuela está haciendo bien y en qué puede mejorar. Los líderes comunitarios y educativos pueden emplear la información para entender mejor cómo pueden ayudar a los estudiantes en nuestra escuela.

Usted notará en nuestra tarjeta de calificaciones que estamos progresando con el número de estudiantes que completan al menos un curso avanzado. Estos cursos avanzados incluye Colocación Avanzada, Project Lead the Way y Curso de Inscripción Dual. Nuestro equipo de Early College y nuestro Departamento de Consejería Escolar continúan apoyando a nuestros estudiantes mientras toman estas experiencias retadoras y gratificantes en la escuela secundaria. Seguimos siendo consistentes con el número de estudiantes que tienen acceso a las artes y nuestra asistencia se ha mantenido igual, pero el número promedio de días de escuela que un estudiante pierde en un año escolar, bajo. Seguimos centrándonos en apoyar a nuestros estudiantes de noveno grado, ya que tenemos más trabajo que hacer para asegurarnos de que pasen todas sus clases básicas en el noveno grado y empiezen sus carreras en la escuela secundaria en camino para graduarse. Como saben, tenemos estudiantes en equipos en el noveno y décimo grado y esta estructura de trabajo en equipo está destinada a proporcionar un apoyo más individualizado para estos primeros años de alto nivel Continuamos nuestro trabajo de rediseño para fortalecer nuestras experiencias en la academia y hemos estado trabajando para aumentar nuestras asociaciones con las familias a través de conferencias de estudiantes / familias, nuestro boletín mensual y eventos familiares, y el aumento de la comunicación bidireccional.

- Si el/la maestro/a de su hijo/a tiene una licencia para los niveles de grado y materias que enseñan,
- Si el/la maestro/a de su hijo/a está enseñando con una licencia de emergencia o exención,
- La licenciatura y especialización del/la maestro/a de su hijo/a y
- Si su hijo/a recibe servicios de personal auxiliar y en caso de que así sea, su capacitación.

Si tiene alguna pregunta sobre la boleta de calificaciones de nuestra escuela, le gustaría participar en actividades de mejoramiento escolar o desea solicitar información sobre las cualificaciones del/la maestro/a de su hijo/a, por favor póngase en contacto conmigo a lmckenna@hps.holyoke.ma.us. Para ver la boleta de calificaciones del distrito o para buscar boletas de otras escuelas, visite reportcards.doe.mass.edu.

Atentamente,

Lori McKenna, Principal

2023 School Report Card

Families and communities are critical partners to a school's success. Just as a student's report card shows how they are performing, the school report card shows how a school is performing in multiple areas. It shows the school's strengths and the challenges that need to be addressed to ensure the school is meeting the needs of all students.

Holyoke High

Holyoke

Principal

Lori McKenna

Grades Served

09,10,11,12

Website

https://www.hps.holyoke.ma.us/holyoke-high-school/

Address

500 Beech Street, Holyoke, MA 01040

Phone

413-534-2020

Title I Status

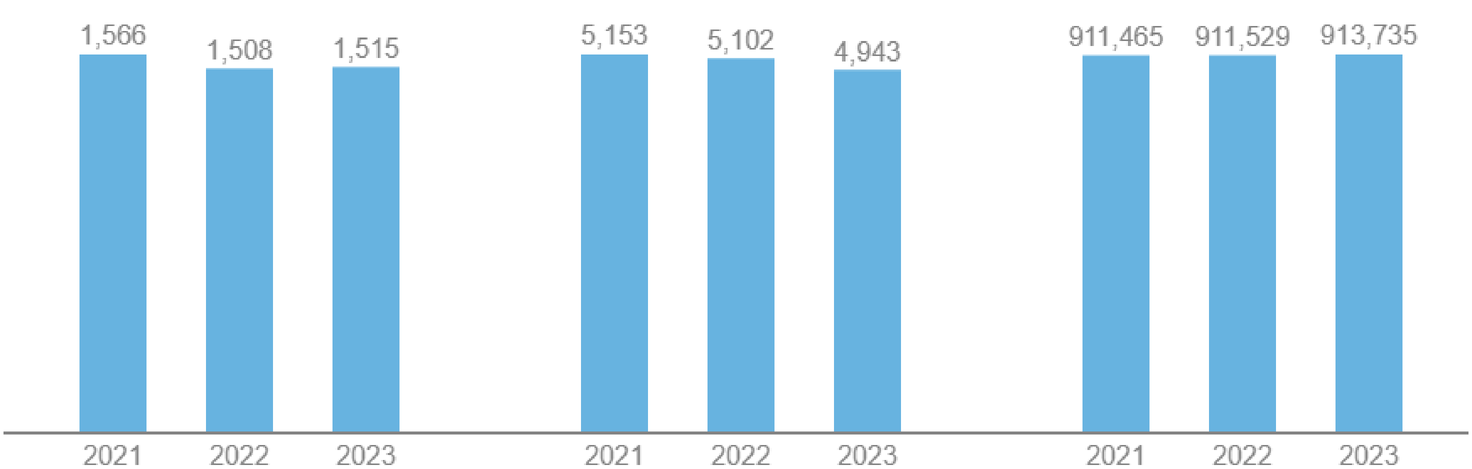
Title I School

Who are our students and teachers?

Students

Student Enrollment

The total number of students enrolled, including pre-kindergarten (PK), kindergarten (K), and students who attend beyond grade 12.



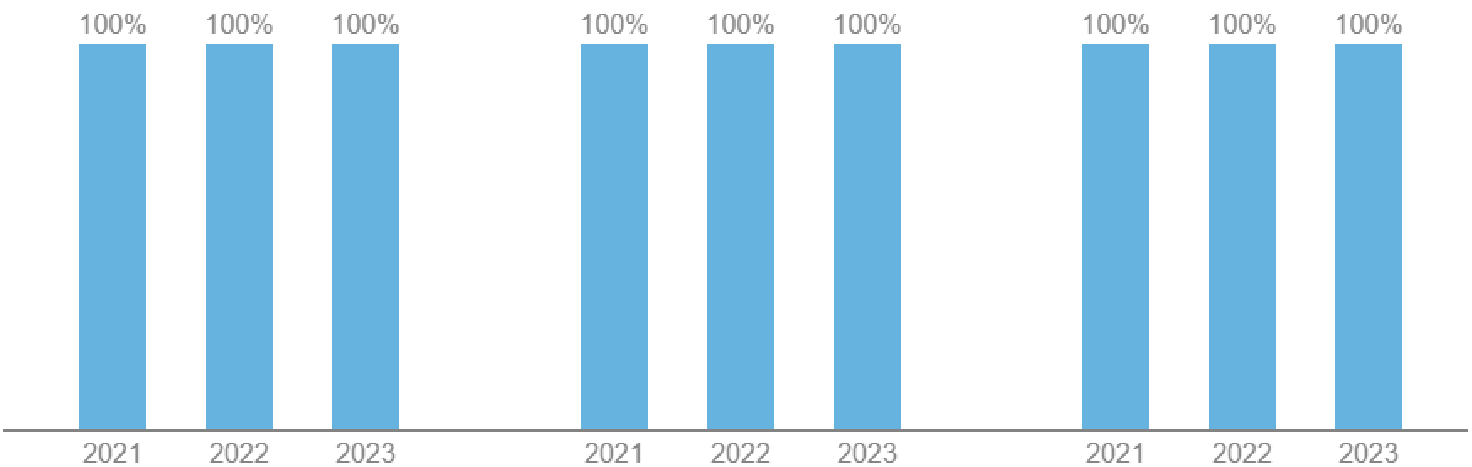
Our School Our District Massachusetts

Student Demographics

The percentage of students enrolled, by race/ethnicity and by selected population. Selected populations include students with disabilities, current and former English learners, students from low income families, and high needs students (students who belong to one or more of the other selected population groups).

Note: In fall 2021, DESE began reporting information for the low income students group and no longer reports data for the economically disadvantaged student group.

All Students



Our School Our District Massachusetts

View more detailed enrollment data

Teachers

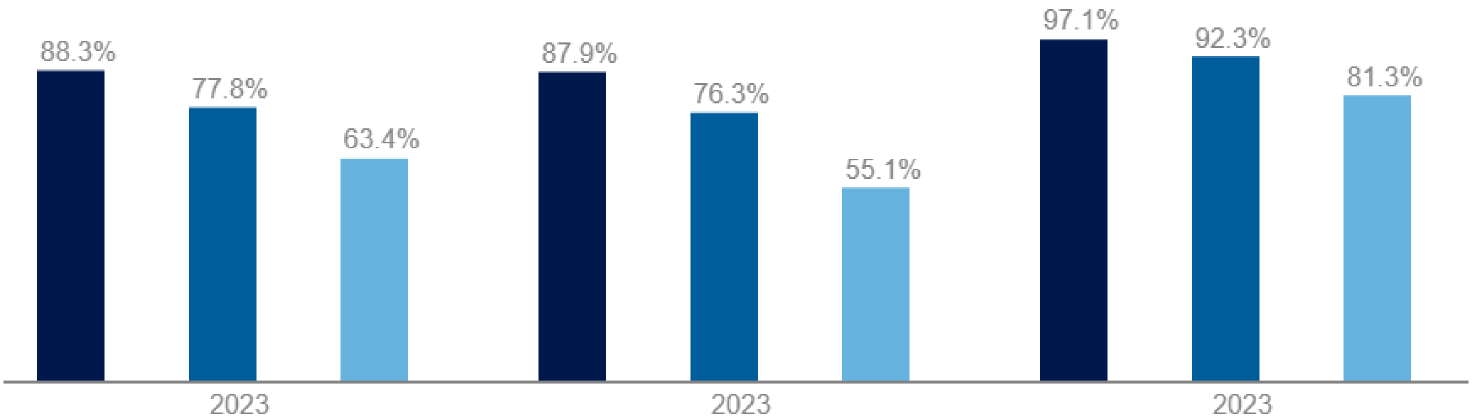
Teacher Workforce

The number of teachers in a school or district is reported by full-time equivalency. This number represents the number of full-time positions filled by teachers.

Our School : 128.3 Our District : 434.3 Massachusetts : 76,977.6

Teacher Qualifications

The percentage of teachers who are licensed, the percentage of teachers who are licensed in the subject(s) they teach, and the percentage of teachers who are considered experienced, meaning they have been teaching in a Massachusetts public school for at least 3 years. In some schools, like charter schools, teachers are not required to have a teacher's license.



Our School Our District Massachusetts

- Licensed Teachers
- Teachers Licensed in the Subject They Teach
- Experienced Teachers

View more detailed teacher data

What academic opportunities are available to our students?

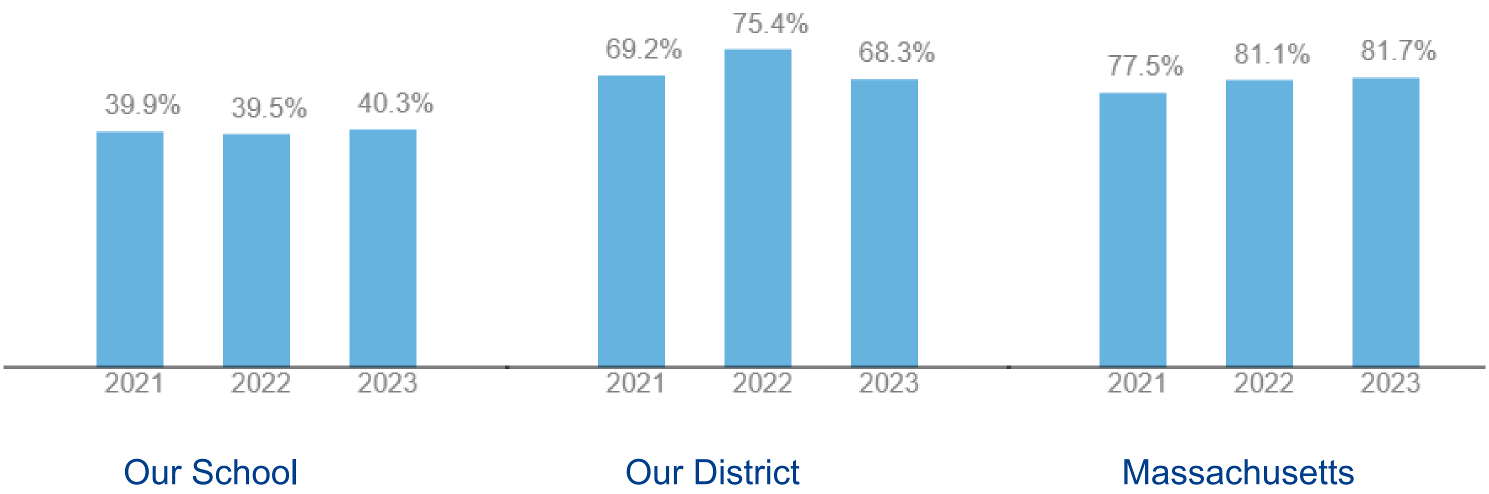
Access to Broad and Challenging Coursework

Note: In fall 2021, DESE began reporting information for the low income students group and no longer reports data for the economically disadvantaged student group.

All Students

Access to the Arts

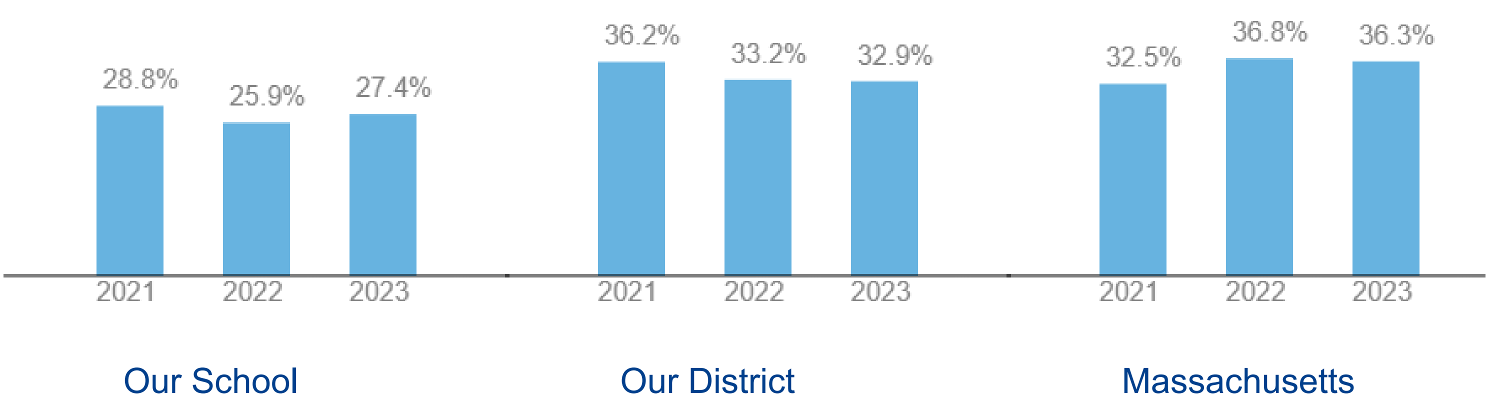
The percentage of students who participate in an arts course. Arts courses include visual art, music, theater, dance, and general arts.



View more detailed arts data

Access to Digital Literacy and Computer Science Courses

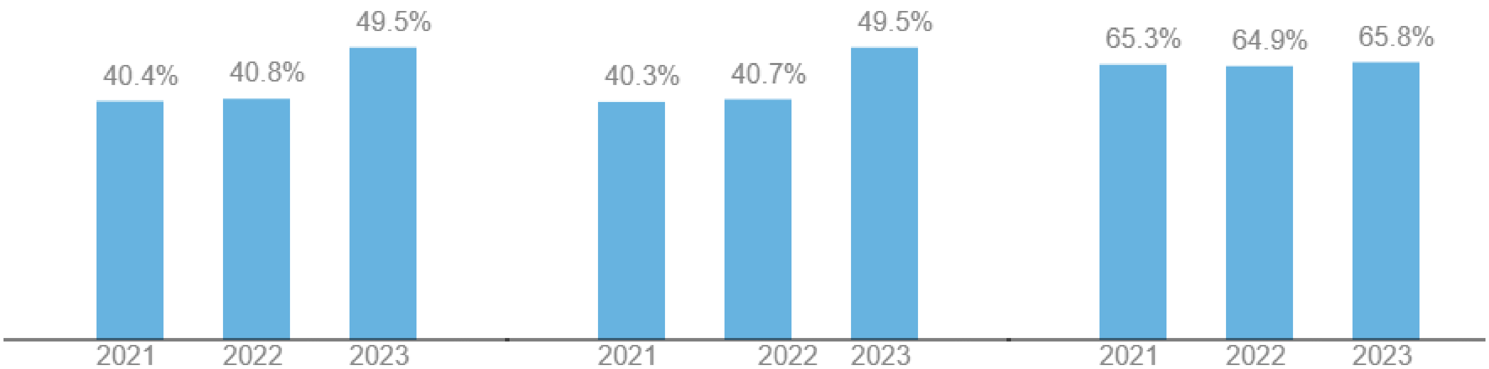
The percentage of students who complete at least one digital literacy or computer science course.



View more detailed digital literacy and computer science course data

Advanced Coursework Completion

The percentage of 11th and 12th grade students completing at least one advanced course. Advanced courses include: Advanced Placement, International Baccalaureate, Project Lead the Way, dual enrollment for credit, approved vocational/technical cooperative programs, and other rigorous courses.



Our School

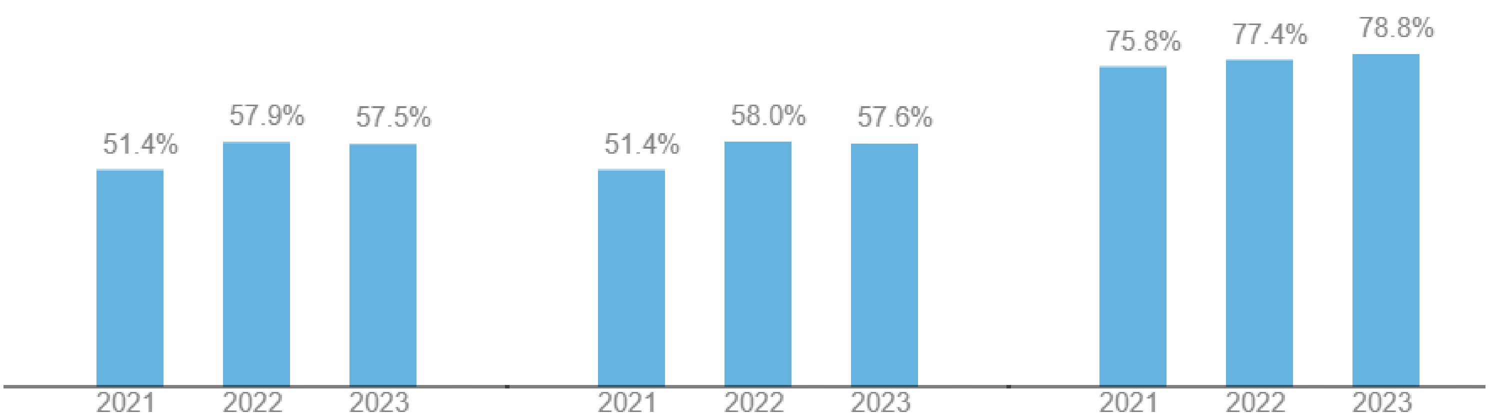
Our District

Massachusetts

View more detailed advanced coursework data

Grade 9 Course-Passing

The percentage of students who pass all of their courses in grade 9. In Massachusetts, a student is four times more likely to finish high school if they pass all of their classes in 9th grade.



Our School

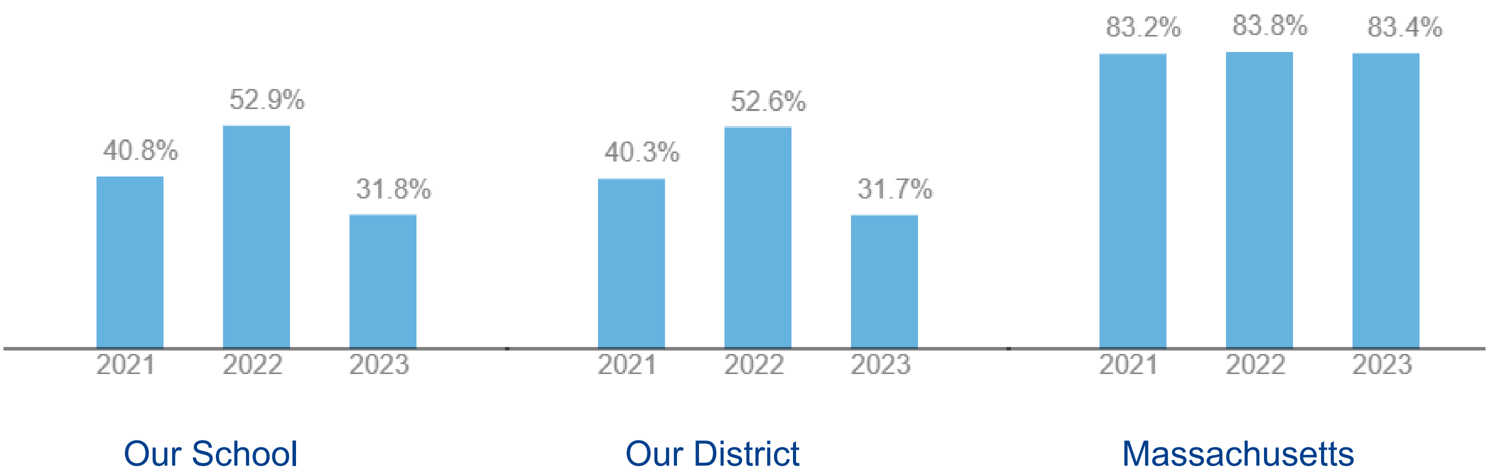
Our District

Massachusetts

View more detailed grade 9 course-passing data

MassCore Completion

The percentage of high school graduates completing MassCore. The MassCore program of studies includes: four years of english, four years of math, three years of a lab-based science, three years of history, two years of the same world language, one year of an arts program and five additional "core" courses.



View more detailed MassCore data

What do student attendance and discipline look like at our school?

Student Attendance and Discipline

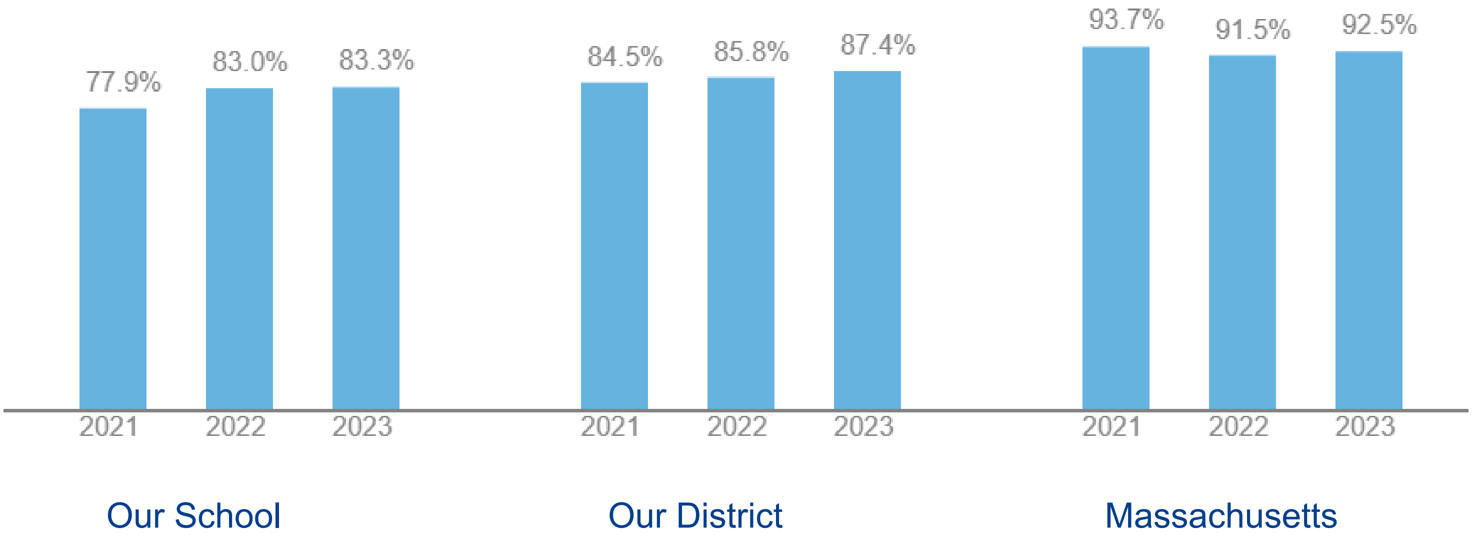
Note: In fall 2021, DESE began reporting information for the low income students group and no longer reports data for the economically disadvantaged student group.

All Students

Attendance

ATTENDANCE RATE

The percentage of days that students are in attendance. To be in attendance, students must be taught for at least half the school day.

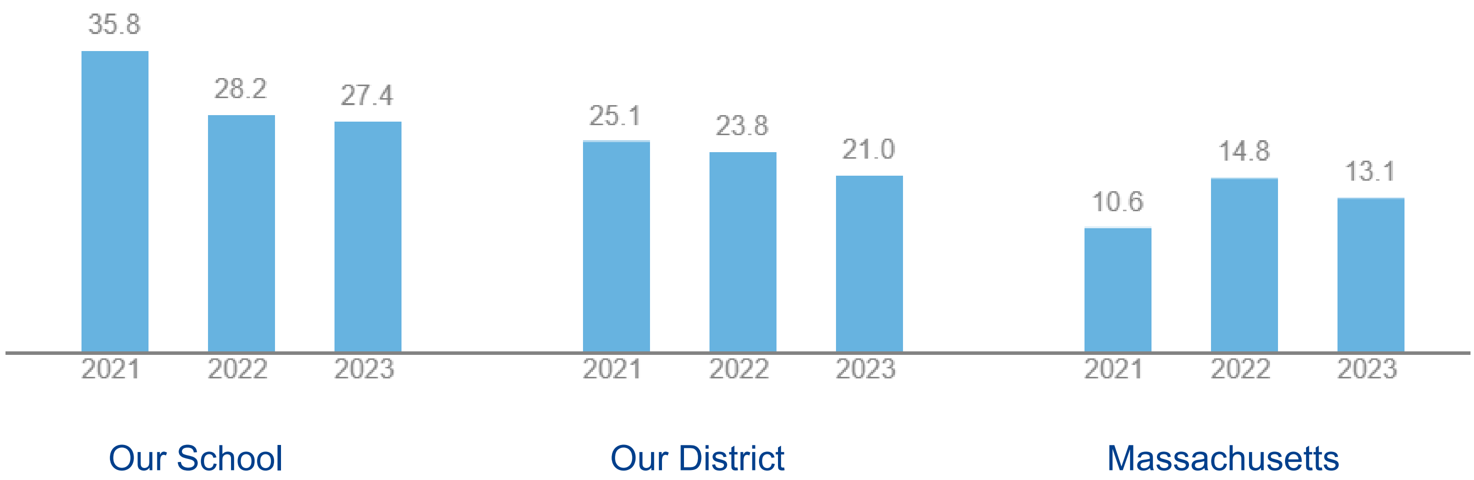


CHRONIC ABSENTEEISM RATE

The percentage of students who miss more than 10 percent of the school year. In a typical 180-day school year, this represents the percentage of students who miss 18 or more days of school.

Average Number of Days Absent

The average number of days of school that a student misses in a school year.

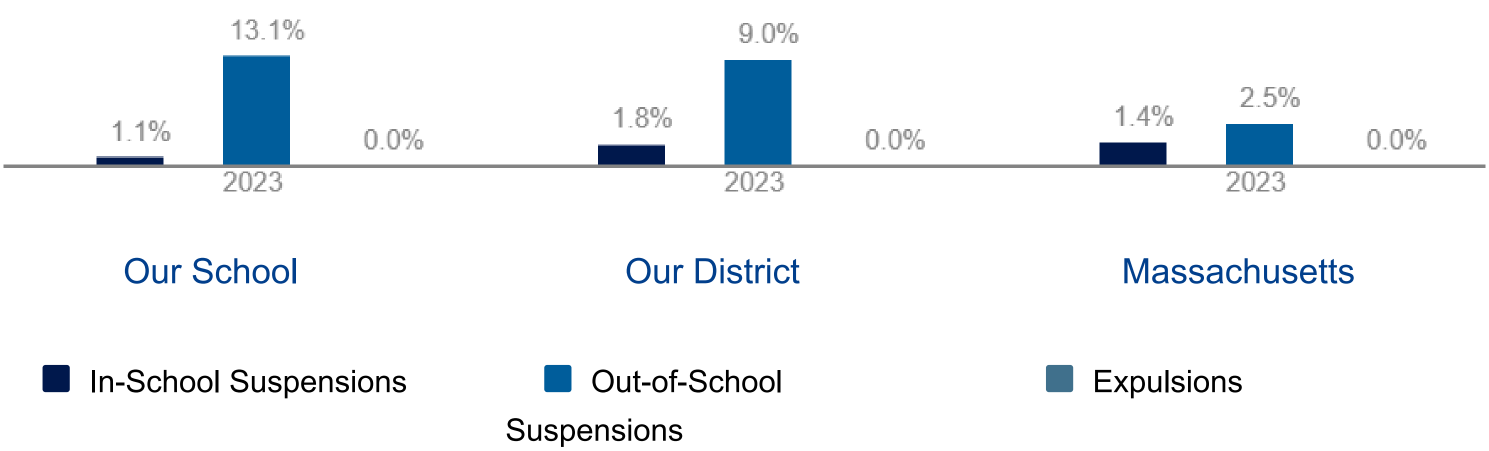


View more detailed attendance data

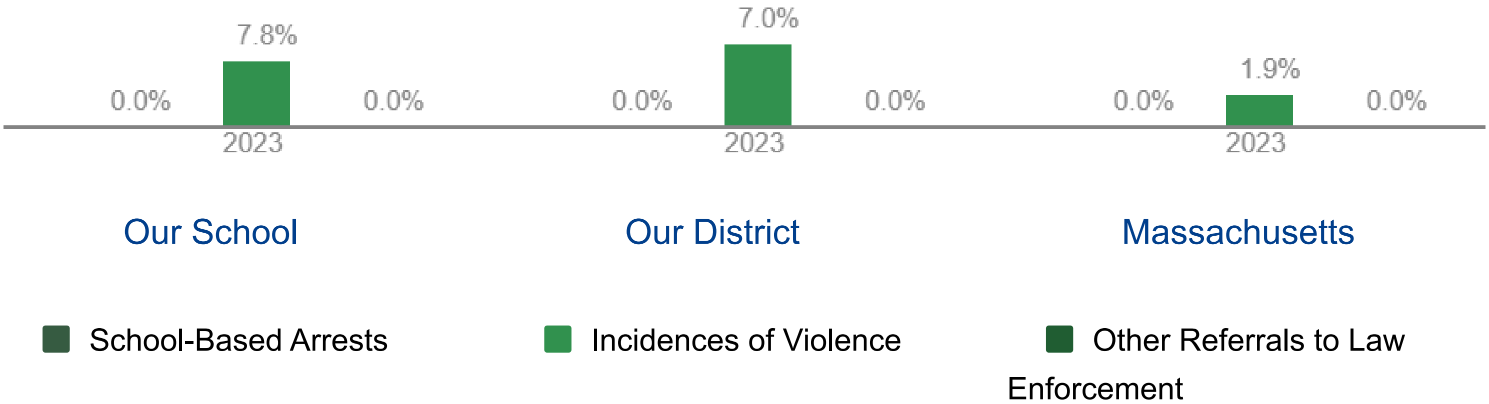
Student Discipline

Reported Incidents

The percentage of students who are suspended (in and out of school) or expelled.



The percentage of students who are referred to law enforcement, arrested at school or during off-campus school activities, or removed from regular classroom activities due to violence. School-based arrests are also considered referrals to law enforcement.



View more detailed discipline data | View Federal Civil Rights Data Collection data

How prepared are our students for success after high school?

High School Outcomes

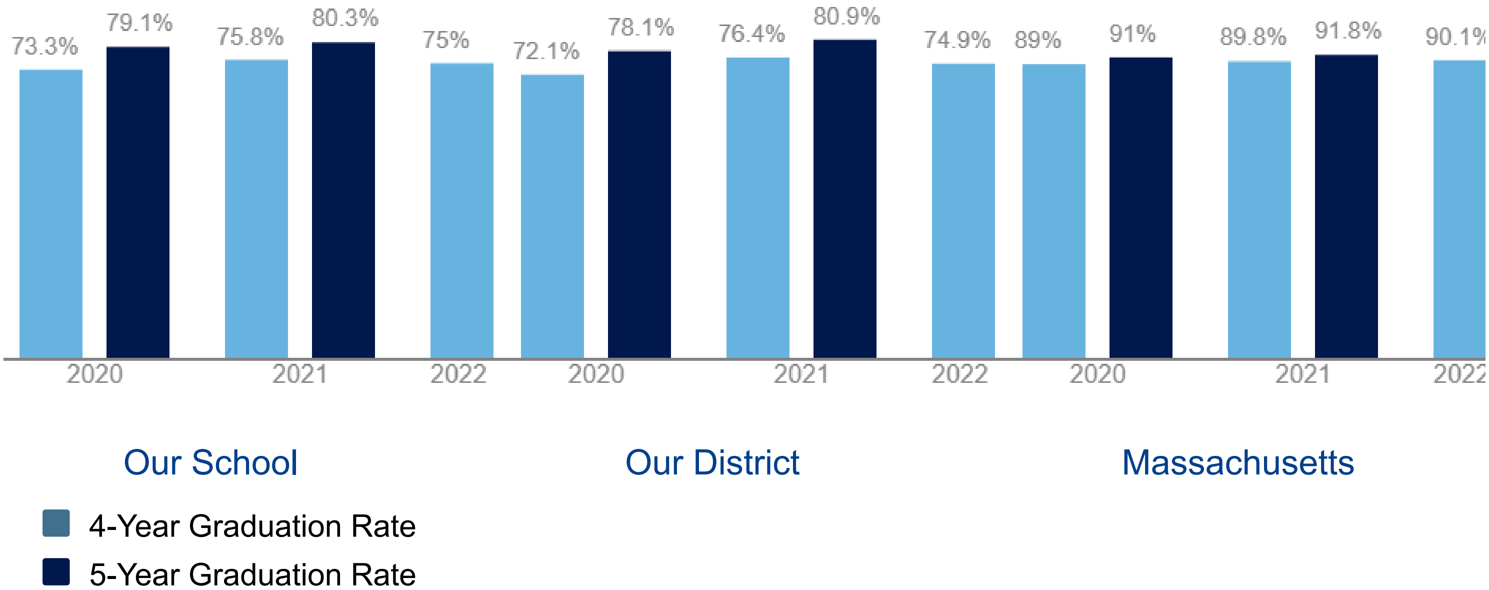
Note: In fall 2021, DESE began reporting information for the low income students group and no longer reports data for the economically disadvantaged student group.

All Students

High School Completion

Graduation Rates

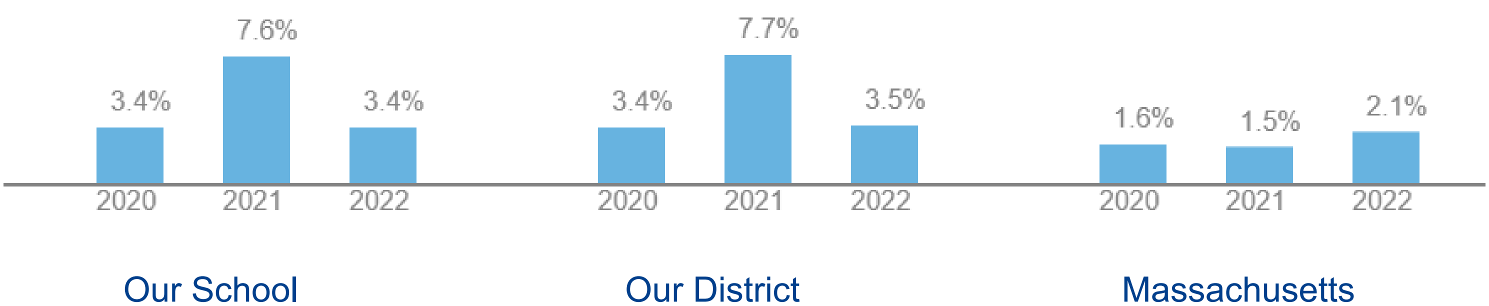
The graduation rate is the percentage of students who graduate from high school within 4 or 5 years. Data displays for 2020 and 2021 include data for the economically disadvantaged student group.



View more detailed graduation data

Annual Dropout Rate

The annual dropout rate is the percentage of students in grades 9 through 12 who leave school in a given year without graduating or transferring to another school.

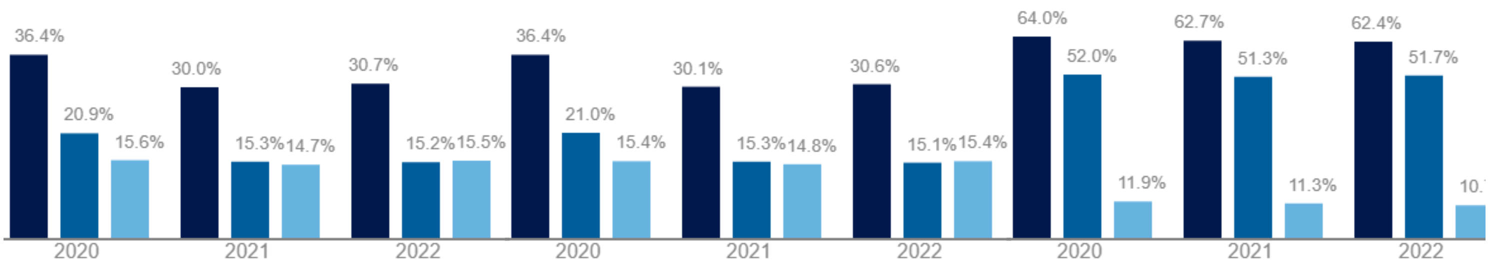


View more detailed dropout data

Post-Secondary Enrollment

College-Going Rates

The college-going rate is the percentage of high school graduates who enroll in postsecondary education by March 1 of the year after high school graduation. Postsecondary education includes community colleges, colleges, and universities; public and private institutions; 2-year and 4-year institutions; and institutions both in and outside of Massachusetts.



Our School | Our District | Massachusetts

- Any Post-Secondary Institution
- 4-Year Institution
- 2-Year Institution

View more detailed post-secondary enrollment data

How do our students perform on state tests?

Student Performance on MCAS

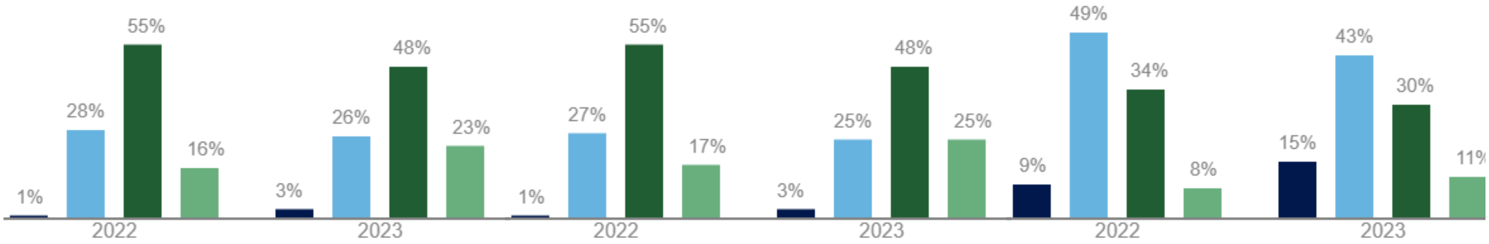
Note: In fall 2021, DESE began reporting information for the low income students group and no longer reports data for the economically disadvantaged student group.

Student Achievement

The percentage of students scoring at each achievement level on the English language arts, mathematics, and science MCAS tests.

All Students

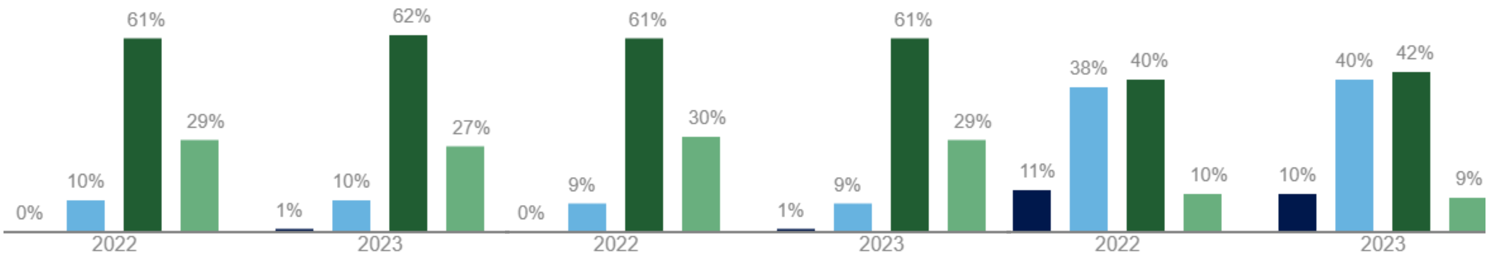
ENGLISH LANGUAGE ARTS (GRADES 10)



Our School Our District Massachusetts

- Exceeding Expectations
- Meeting Expectations
- Partially Meeting Expectations
- Not Meeting Expectations

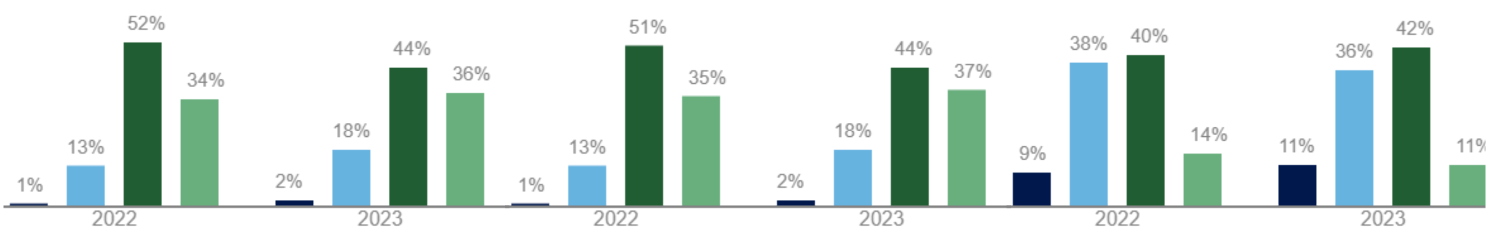
MATHEMATICS (GRADES 10)



Our School Our District Massachusetts

- Exceeding Expectations
- Meeting Expectations
- Partially Meeting Expectations
- Not Meeting Expectations

Science (Grade 10)



Our School Our District Massachusetts

- Exceeding Expectations
- Meeting Expectations
- Partially Meeting Expectations
- Not Meeting Expectations

Note: Grade 10 results for spring 2021 STE are not provided because students in the class of 2023 were not required to take the STE test.

View more detailed achievement data | View Massachusetts NAEP data | View ACCESS for ELLs data

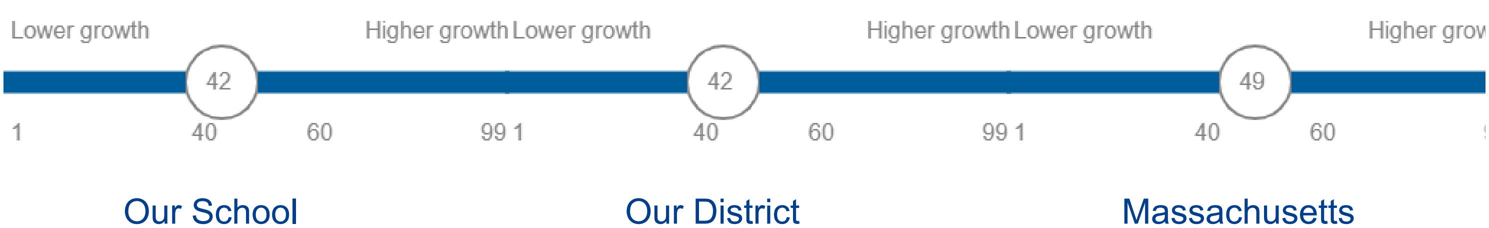
Student Progress

Student growth measures the amount of academic progress a student made over the year, based on MCAS. It compares a student's MCAS performance to other students with similar past MCAS scores. Growth is reported on a scale from 1 to 99, with lower numbers representing lower progress and higher numbers representing higher progress. An average growth score between 40 and 60 means that the district or school is making typical progress.

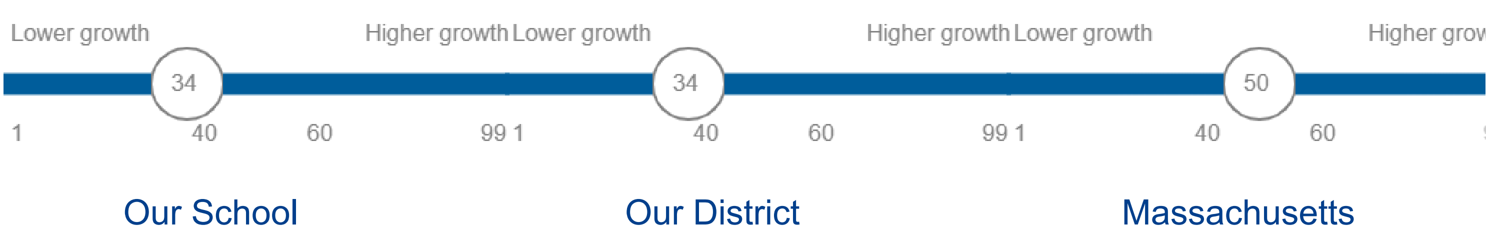
Note: In fall 2021, DESE began reporting information for the low income students group and no longer reports data for the economically disadvantaged student group.

All Students

ENGLISH LANGUAGE ARTS (GRADES 10)



MATHEMATICS (GRADES 10)



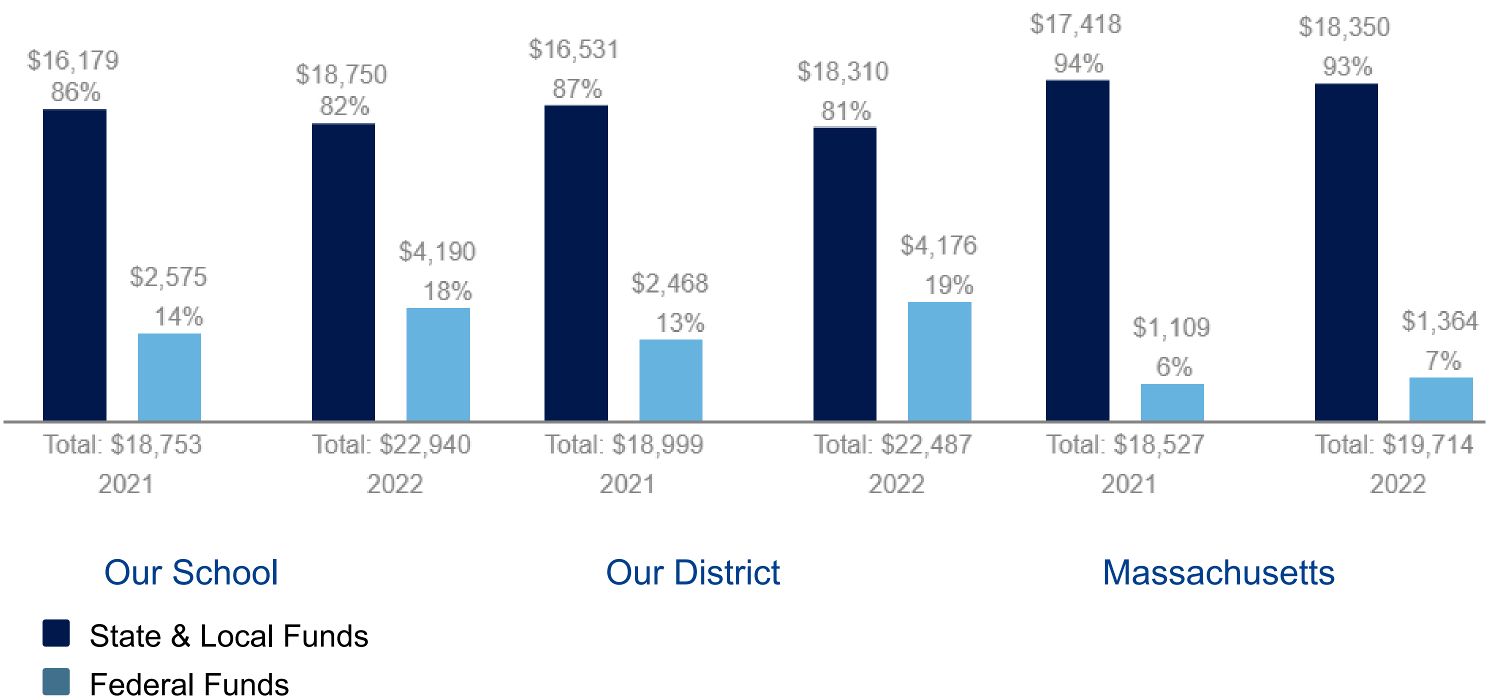
View more detailed student growth data

How much does our school spend per student?

Finance

Dollars Spent per Student

The total dollars spent per student, broken down by the source of funds. Funding comes from federal, state, and local sources. The amount of money spent per student depends on many factors, including student enrollment, staffing, special programs, and whether the school receives state or federal grant funds.



View more detailed school per pupil spending data | View more detailed district per pupil spending data

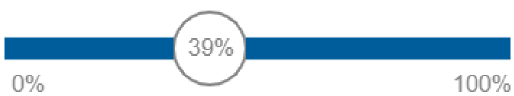
How is our school doing in the state's accountability system?

Accountability

An accountability system brings together a set of measures in order to provide clear, actionable information about district and school performance. In Massachusetts, accountability results are calculated using information related to student performance on state tests, chronic absenteeism, high school completion, and advanced coursework completion.

Progress Toward Improvement Targets

Massachusetts sets annual improvement targets for every district and school. Targets are set for achievement, growth, English learner progress, chronic absenteeism, high school completion, and advanced coursework completion. Districts and schools with a target percentage of 75% or higher are considered to be meeting or exceeding targets.



Our school is making moderate progress toward targets for most accountability measures.

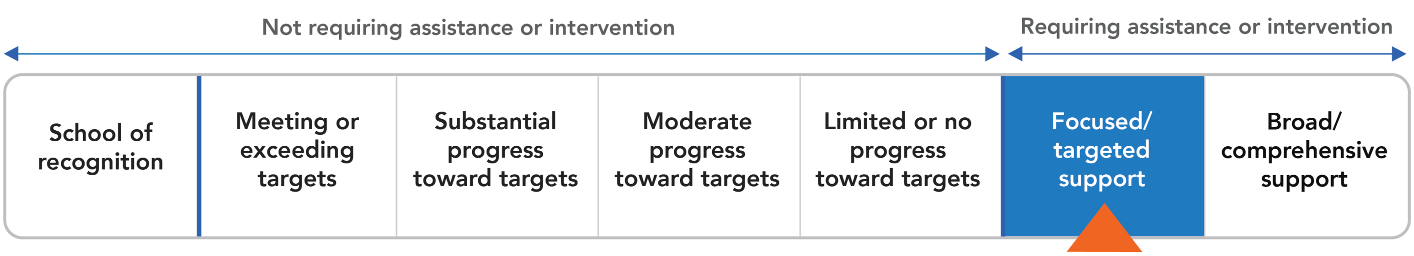
Accountability Percentile

Accountability percentiles (1-99) indicate how a school is performing overall compared to other schools that administer similar MCAS tests. They are calculated by combining information related to achievement, growth, English learner progress, chronic absenteeism, high school completion, and advanced coursework completion. Schools with higher percentiles are generally higher performing, and schools with lower percentiles are generally lower performing.

Overall, our school is among the lowest performing high schools statewide.

Overall Classification

Massachusetts uses information related to progress toward improvement targets, accountability percentiles, graduation rates, and MCAS participation rates to determine each district and school's overall classification. Most districts and schools are placed into two categories: those that require assistance or intervention from the state, and those that do not require assistance or intervention. Districts and schools that are new or very small are classified as having "insufficient data."



View more detailed accountability data | View accountability lists | Federal Designations | Learn more about the accountability system

Federal designation: Targeted Support and Improvement (TSI); Additional Targeted Support and Improvement (ATSI)

View our 2022 report card

Massachusetts Department of Elementary and Secondary Education

135 Santilli Highway, Everett, Massachusetts 02149-1962

Telephone: (781) 338-3000
TTY: N.E.T. Relay 1-800-439-2370

Jeffrey C. Riley
Commissioner

February 2, 2024

Honorable Mayor Joshua Garcia
City of Holyoke
536 Dwight Street
Holyoke, MA 01040

Dear Mayor Garcia:

I am writing in response to your letter petitioning the Massachusetts Department of Elementary and Secondary Education (Department) to terminate the receivership of Holyoke Public Schools (HPS), pursuant to 603 CMR 2.06(14). Consistent with the regulation, Receiver Anthony Soto submitted written arguments and supporting documentation in a letter dated December 21, 2023.

I commend Receiver Soto for his thoughtful response to the Holyoke School Committee's petition, which both celebrates the progress that HPS has made under receivership and clearly identifies remaining areas for systemic improvement. Collaboration between the School Committee and Receiver Soto is essential to sustaining the improvements made by the district.

In reviewing both your and Receiver Soto's submissions, it is clear that HPS has made progress under receivership. Of course, challenges remain, as Receiver Soto identifies in his letter. Continuing concerted investments in the district's teaching and learning systems and continuing prioritization of student attendance will be key to sustaining this progress.

As we discussed last fall, state receivership is a temporary status, with a return to local control as the ultimate goal. In light of the progress to date, the Department would like to further confer with the Receiver and the School Committee about how to sustain and build upon the district's progress as we make plans for returning the district to local control. To allow for those conversations to proceed, at this time I am deferring a formal determination on your petition.

Thank you for your work on behalf of Holyoke students, and I look forward to our continued collaboration.

Sincerely,

Jeffrey C. Riley
Commissioner of Elementary and Secondary Education

Cc: Anthony Soto, Receiver, Holyoke Public Schools
Erin Brunnell, Vice Chair, Holyoke School Committee
Russell Johnston, Deputy Commissioner, Department of Elementary and Secondary Education
Lauren Woo, Director, Department of Elementary and Secondary Education