

Town of Phillipston

FY2025

ANNUAL OPERATING BUDGET & TOWN REPORT



Dedication



***Thanks to the students at Monty Tech, the Town Hall's entryways
have been renewed!***

***The juniors and seniors of the HVAC/Property Maintenance shop, along with
teachers David Fiandaca and Gabe Josephs, started work last spring on restoring the
front stairs to the Town Hall by repairing and painting the concrete and securing the
railings. They continued their work to the side entrance of the Town Hall changing
the direction of the stairs, for safety reasons.***

***Thank you to all the students who participated in this project. It was a joy to have
your energy and enthusiasm here at Town Hall. We look forward to future projects!***



Selectboard Message

The Selectboard wishes to extend their heartfelt thanks to all the Town's officials, employees and volunteers who serve in various capacities on our Town Boards, Commissions & Committees for all their hard work in furthering the Town's growth and improvement. We are still seeking inhabitants to fill vacant seats on many of our Boards and Commissions: to help in growing this Town as needed into this 21st Century. Please consider becoming a part of the Town's move forward.

FY23 was a busy year for the Town. We spent ARPA (American Rescue Plan Act of 2021) funds, that were given to the communities of Massachusetts to accelerate the country's recovery from the economic and health impacts from the COVID-19 pandemic and subsequent recession, that can only be used in-Town, on a new dump-body for the Highway Dept., replacing the automatic generators for the Highway & Police Departments and purchasing the propane-fuel tanks thereto, camera/recording equipment for the Annual & Special Town Meetings, etc., and hired Nault Engineering Design Services to begin the process on figuring the best way to fix the Phillipston Memorial Building, formerly School, Gym roof.

Jackie Prime, Phillipston's Free Public Library Librarian and Carla Charter began looking into the feasibility of getting MART, Montachusett Area Regional Transport, into Town to assist the elderly and disabled in Town to go to doctor's appointments, go shopping, etc. We are thus looking into putting a MART structure on State Rd., across from the King Phillip Restaurant and are working with the State towards this end.

The Town decided to begin the process of seeking to divest itself from our Dispatch Service agreement with the Town of Templeton, as the contract has ended & we cannot get actual costs related to the E911 process, for the Police Department, costs which are increasing rapidly year after year. There may be hope yet to continue the Service with Templeton, but it will take some serious discussion.

The Phillipston Memorial Building (PMB) is again being used for Town meeting rooms, the Selectmen's meetings & Town offices and we are now leasing out use of some rooms to the Cub & Boy Scouts, a Home School Group, the Templeton Recreation Basketball program, & the Northeast Houndsmen, etc. It was decided not to sell the building, as some had suggested.

Glenn Whitney, Animal Control Officer is advocating for a new, separate Town Shelter Building. The Capital Planning Committee (CPC) is seeking to get the Library sills and floors fixed as they have become quite creaky. The Library roof was finally redone. The Town is beginning the process of cleaning up the Town Common, as the dry grass needs water, the edges are being destroyed by vehicles parking thereon, there's an unsightly electrical pole in the middle of it, etc. There may be funds to pay for this through the CPC or Eldon Bjurling Charitable fund.

The Boston Post Cane was presented to Jean Marshall, for being the eldest, living resident in Town. Sargeant William Chapman resigned his position as he has accepted a job elsewhere, with our regrets.

Gerhard Fandreyer
Vice-Chair



Table of Contents

Introduction.....	1
Budget Message	2
Recent Developments	5
Budget Snapshot	7
Community Profile	12
Organization-Wide Goals & Strategies	16
Town-Wide Organization Chart.....	18
Position Summary Schedule	19
Budget Process & Calendar	20
Boards, Committees & Commissions Annual Report Letters	23
Elected & Appointed Officials.....	24
Barn Inspector Annual Report.....	29
Cable Advisory Committee Annual Report.....	30
Cemetery Commission Annual Report	31
Community Preservation Committee Annual Report.....	32
Emergency Management Agency Annual Report.....	33
NE Quabbin District Veterans' Annual Report.....	34
Planning Board Annual Report	37
Financial Overview.....	38
Financial Outlook	39
Revenue Narrative	40
Consolidated Financial Schedule	43
Fund Balance.....	45
Stabilization Fund.....	47
Balance Sheet.....	49
Departmental	50
General Government.....	51



Board of Selectmen	52
Accountant.....	59
Assessors.....	61
Treasurer.....	65
Tax Collector.....	70
Town Clerk	73
Public Safety.....	77
Police.....	78
Fire	83
Building & Highway	88
Building & Inspectional Services.....	89
Highway.....	92
Culture	96
Library	97
Education.....	101
Education Overview	102
Narragansett Regional School District Updates.....	107
Montachusett Regional Vocational Technical School District Updates	115
Proposed Expenditures	118
NRSD Budget vs. Actual.....	123
Phillipston Enrollment.....	124
Non-Departmental.....	125
Debt Service	126
Pension, Benefits & Insurance.....	130
Capital Outlay	135
Capital Narrative	136
FY2025 Capital Outlay	139
Capital Outlook.....	140
Appendix	141



Glossary.....	142
Excerpt: General Budget Policies.....	151
FY2023 Payroll Expenditures	159
FY2023 NRSD Payroll Expenditures	164
May 3, 2023 Town Meeting Warrant / Minutes.....	172



Introduction



Budget Message

The Board of Selectmen is pleased to present the Fiscal Year 2025 Proposed Budget, which incorporates the latest information available regarding revenue projections and departmental expenditure requests.

The Board of Selectmen's Recommended FY2025 Operating Budget totals \$6,643,059, an increase of \$927,598 (16.23%) from the current operating budget. To fund this budget, an override question for \$175,000 will be placed on the Town election ballot to be voted on by the people on May 20, 2024. The Narragansett Regional School District budget continues to be the main driver for the Town's increased budget. Aspects of Employee Services have changed for FY2025 with a 4.25% reduction to health insurance premiums and a 2.5% cost of living adjustment to the new wage plan that was established in FY2024.

In this proposal, our functions of government are funded as follows:

Expenditure by Function	FY2025 Proposed Budget	% of Total
Elected Officials	\$137,538	2.07%
General Government	\$1,191,299	17.91%
Public Safety	\$879,804	13.22%
Public Health and Regulation	\$155,887	2.34%
Public Facilities	\$445,189	6.84%
Culture and Recreation	\$34,959	0.53%
Community Services	\$16,124	0.24%
Education	\$2,315,245	34.80%
Debt Service	\$35,719	0.54%
Special Articles	\$1,376,049	20.68%
Additional Charges	\$55,246	0.83%
Total Operating Budget	\$6,643,059	100.00%

The Finance Committee and the Board of Selectmen began reviewing preliminary budget information in October of 2023, with budget hearings taking place during January, February and March. Deliberation and votes on the various budgets and articles took place at their joint meeting at the end of March.



Even though review of the budget details will continue right up until Town Meeting on May 8th, the Budget has been developed in conformance with the goals and objectives established by the Board of Selectmen throughout this and previous years.

The Board of Selectmen, Finance Committee, Capital Improvement Planning Committee, and Administrative Assistant meet periodically to discuss financial forecasts, revenue projections, the various financial indicators, and the implications of the information for the FY2025 budget. The following goals and objectives are direct outcomes of these conversations:

Board of Selectmen Goals and Objectives/Budget Priorities

1. Identify and fill vacant seats on various boards and committees. It has become apparent that lack of membership on Phillipston's boards and committees is hindering the progression of identifying and completing necessary projects within the town. The Board of Selectmen will look at each board and committee, identifying necessary seats and those that are vacant. They will determine if the current bylaw requirements are adequate or if they could benefit from modification. They will also identify methods for the promotion of these boards and committees to bring attention to the importance of community participation.
2. Establish Americans with Disabilities Act (ADA) Compliance. In FY2024, the Board of Selectmen identified their Administrative Assistant as the Town's ADA Coordinator. An "Accessibility" page was added to the Town's website and a grievance procedure and complaint form were established. The next step is a self-examination for ADA Compliance throughout the town and its activities and identifying funding sources to come into ADA compliance.
3. Develop and maintain job descriptions for each position within the Town. Some positions within the Town have been held by the same individual for many years. As responsibilities and job duties have changed within departments, job descriptions have not been updated to reflect those changes. Department heads will be relied on to provide the major functions of each position within their department.
4. Identify areas of excess expenditures within the Town's budget. The Town currently contracts with Marcum LLP for its accounting services. We should take advantage of these services to identify areas of our budget that can be improved upon and the processes that we utilize. We are working diligently to provide a transparent budget that shows the necessary funding of each department budget.



FY2024 Goals & Accomplishments

The most important aspect of the budget process is the generation of operational and financial plans, program review and the establishment of goals and objectives that will serve the citizens of the community in this and future years. The financial data generated is intended to support the Town's policies, programs and objectives identified and articulated during the budget process. The budget serves not only as a financial plan, but also as a short-term strategic plan linked to our more long-term objectives and the vision for the community.

The focus of the Board of Selectmen continues to be on financial transparency, addressing the needs of our aging buildings, and ensuring the future of our small town and its government.

Major Upcoming Issues or Projects

Looking forward to FY2025, primary upcoming issues and projects include:

- Filling vacant seats on boards and committees
- Appropriate economic development, in keeping with the small, rural town values
- Addressing vacant Town building spaces
- Identifying areas of excess expenditures

Conclusion

As we begin to close out FY2024 and move forward to FY2025, we hope that state aid is not reduced, and the override passes to maintain full services. We look to Phillipston residents to guide us with their needs and vision of the Town. The Board of Selectmen and all Town Departments work to serve the Town with the best public service possible as we continue to work within the constraints of our available resources. Our Finance Team works tirelessly throughout the year to ensure revenues are utilized appropriately while providing for the needs of each department.

It is a pleasure to serve the Town and to work with its dedicated employees, board and committee members and its residents whose visions have allowed us to remain an inclusive, independent, small town. We hope this new document will help residents and others interested in learning more about the Town's budget, finances, and inner workings.



Recent Developments

School Assessments

Phillipston is a member of the Narragansett Regional (NRSD) and the Montachusett Regional Vocational Technical (Monty Tech) School Districts. Each year, we receive an assessment based on the districts' individual formulas. Those formulas are largely based on stated aid received, which directly affects the Town's assessment costs. An on-going complication to Phillipston's assessment is the state's mandatory minimum contribution formula, which results in a higher per pupil rate. For example, the difference in the per pupil rate between Phillipston and Templeton at NRSD has been between \$2,600 and \$2,700; an issue many of the smaller towns of districts face.

Health Insurance

In FY2024, the Town's health insurance premiums increased by 13.75% over FY2023. While there are only 11 employees eligible to utilize the insurance, this constitutes a large portion of our expenses and must be remembered when discussing adding benefit-eligible positions to the Town. In the past, Phillipston's employees were included in health insurance offered to NRSD employees since there was a school building utilized in this town. In FY2024, Phillipston looked for a new health insurance carrier, and signed with MIIA who offered a 4.25% decrease for FY2025. We have also established an "opt-out" of health insurance program for benefit-eligible employees. This allows the Town to pay out a nominal fee each year to any employee who opts out and is covered under other insurance in lieu of paying its 75% share of the ever-rising premiums.

Debt Service

The FY2025 budget includes excluded debt service of \$35,719 for the Highway Barn, which began in 2009. This debt will be paid off in February of 2048. The Finance Department is hopeful to find extra funding to apply to the principal amounts to reduce the \$577,492 amount of interest that will be paid throughout the life of the loan.

State Aid

Phillipston's state aid consists of unrestricted general government aid, Veterans' and elderly exemptions, and state-owned land. Public Library funds are also received, with the Library Trustees determining how to expend those offset funds. State aid may not be finalized before Phillipston's Town Meeting as the House and Senate create and debate their own version of the Governor's proposed budget. In addition to state aid, the Highway Department receives Chapter 90 funds for improvements to recognized-as-maintained roadways; the Highway Superintendent prioritizes work with available funds each year.



New Growth

In accordance with Proposition 2 ½, a municipality is allowed to increase its levy limit each year by an amount based on the value of new development and other growth in the tax base. This provision recognizes additional municipal costs based on that new growth. The estimated New Growth for FY2025 is \$58,669.

Compensation

In FY2024, The Board of Selectmen voted in a new fixed wage plan to bring its employees up to current rates of employment. Each year, the Board of Selectmen and the Finance Committee will determine a cost-of-living adjustment (COLA) and the plan will be updated to reflect that increase. Employee evaluations, completed in December, will be used to determine if any changes in steps or grades need to be made in addition to a COLA for the employees.

ARPA

Phillipston received \$521,891.33 in American Rescue Plan Act (ARPA) funds. Those funds have allowed us to purchase a new police cruiser, a new highway dump body, new recording and sound systems for the Annual Town Meeting, on-board computers for the police department, as well as equipment for HVAC and Broadband needs. All remaining funds must be dedicated by December 2024 and expended by December 2026. As the Phillipston Memorial Building has a continually leaking gym roof, the bulk of the ARPA funds are dedicated for a new roof to prolong the life of the facility.

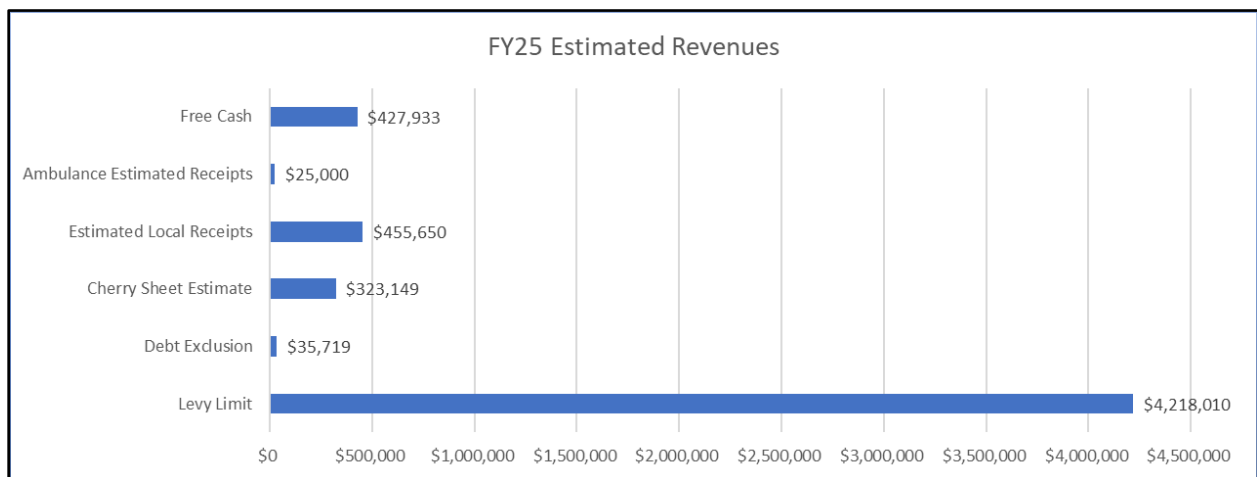


Budget Snapshot

Similar to prior year budgets, the FY2025 proposed budget relies on projections regarding available revenue, thereby accepting the limits of the Town's financial resources. Considerable attention is paid to balancing the needs of the community and the expectations of Phillipston's citizens, with the development of a fiscally responsible financing plan. The budget is based upon an established ceiling of revenue derived from local property taxes in accordance with Proposition 2½. Added to these revenues are state aid, departmental receipts such as fees, permits, interest earned and available funds such as free cash and other special revenues. Accordingly, the following revenue and expenditure assumptions were used to develop the FY2025 recommended budget:

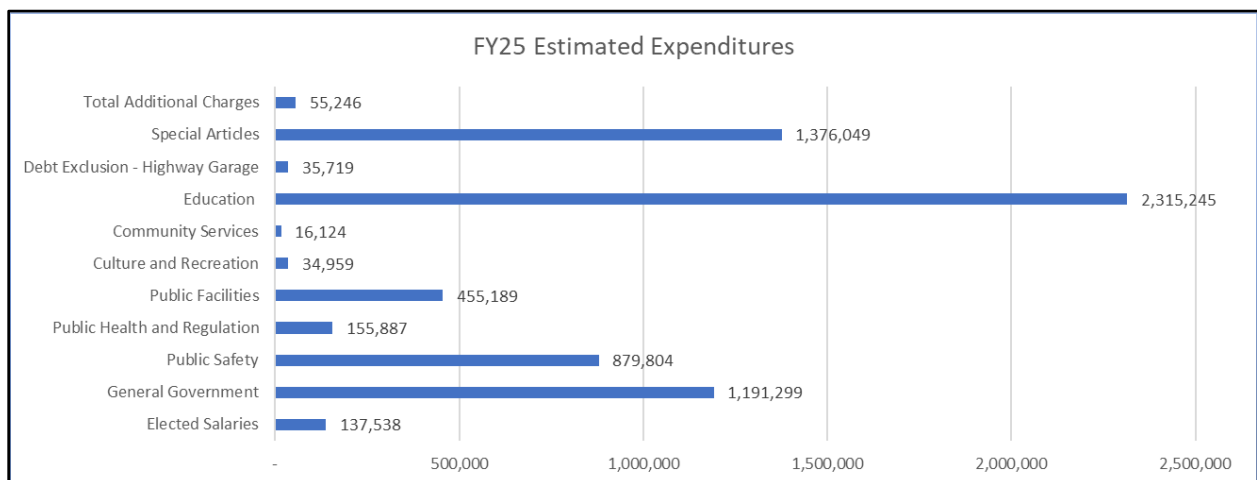
Revenues

Total Estimated Revenues: \$5,485,461.



Expenditures

Total Estimated Expenditures: \$6,643,059.





General Government

The total FY2025 General Government Operating Budget is \$5,176,045, which is an increase of \$316,161 (6.51%). The balance of the document that follows this Budget Message provides detail regarding each department and their budget.

- **Compensation** – This budget includes a cost-of-living adjustment (COLA) increase of 2.5% to the fixed wage plan for all Town employees. With this COLA increase comes increased costs for overtime worked and the need of future projections for additional staffing in the Town.
- **Town Counsel**- The Town utilizes KP Law for its legal services, which are utilized at the discretion and approval of the Board of Selectmen. KP Law currently charges \$230 per hour, a \$10 increase in FY2024, for access to its entire legal team with specialized areas of expertise.
- **IT Expenses** – The Town’s first contract with an IT company began in FY2024 with a one-year trial run. This was due to the rising demand of cyber security from entities the Town interacts with such as banks, insurance, and the State regarding elections. As the service has proved to be invaluable, IT services with ClearCom will continue in FY2025.
- **Postage** – As in all other areas, postage costs continue to rise. With the addition of mail-in ballots, postage costs for the Town Clerk have soared. The Tax Collector’s office continues to send out property and excise tax bills, as well as demand and payment reminders to the increasing number of residents.
- **Public Buildings** – Phillipston currently has an abundance of public buildings, with the Phillipston Memorial Building being vacated as a school in 2020. The Board of Selectmen have been working diligently to identify costs associated with keeping the building open, as well as costs of running other town buildings. We have added expense lines for electricity and heating in all our public buildings to make the cost to just keep a building open for business easily transparent.
- **Property and Liability Insurance Expense** – The Town contracts with MIIA for its property and liability insurance needs. The annual expense for MIIA has risen a nominal amount over the past three years, with an FY2024 charge at just over \$45,000. Each year, we take inventory of our buildings, vehicles, and equipment to be sure the Town is not paying out unnecessary funds yet continuing to cover our assets.

Public Safety

Public Safety continues to make up a large portion of the Town’s expenditures. FY2024 brought a change to our Police Department as the position of Detective Sergeant became fiscally realized. The Department now has a full-time Chief, two full-time officers, one permanent part-time officer, and per diem officers. The Board of Selectmen voted to end our long-term regional dispatch relationship with the Town of Templeton and seek services with another provider. That decision proved to create a new intermunicipal agreement for dispatch services with Templeton, saving Phillipston considerable funds each year as under the new agreement a flat rate of \$50,000 per year will be charged through FY2026. We look forward to our continued regional partnership with Templeton and thank them for their service to our Town.



The Fire Department continues to operate with two full-time positions on first shift and a part-time Fire Chief. Discussions were held during budget hearings to identify ways to improve call responses, lower overtime costs and increase ambulance revenue to cover those expenses. The Fire Chief has identified the full-time fire academy as a priority for its employees to provide premium safety services to Phillipston residents.

Education

Regional school assessments continue to climb, a hardship every community is facing across the Commonwealth. In FY2024, the NRSD assessment increase by 12.7% and in FY2025, the increase is 10.81%. To cover the significant increase in FY2024, funds allocated to articles voted on at previous Town Meetings were returned to the general fund, thus avoiding an override that year. Monty Tech's assessment increased 8.08% in FY2024 and again, 7.63% in FY2025.

Highway

The Highway Department continues to operate with three full-time employees. The Snow and Ice budget of the department increased by \$20,000 in FY2024, for a total of \$70,000. This budget falls short of the \$100,000+ necessary for snow and ice operations, with the additional amount not covered from other funds being raised on the tax recap each year. We use caution when determining the snow and ice budget as each time it is increased, it cannot, by law, be decreased. Expenses for snow and ice can only pertain to snow and ice. For example, tires could be purchased, but the vehicle utilizing them could only be used during storm events. Road salt, overtime and vehicle maintenance make up most of the snow and ice budget. The Highway Department should be recognized for keeping the personnel portion of the snow and ice budget low, at about 20% of the budget each year. The Town receives about \$190,000 in Chapter 90 funds each year, which is used to repair the Town's recognized, public roadways. The Highway Superintendent is charged with recognizing the priority of road repair.

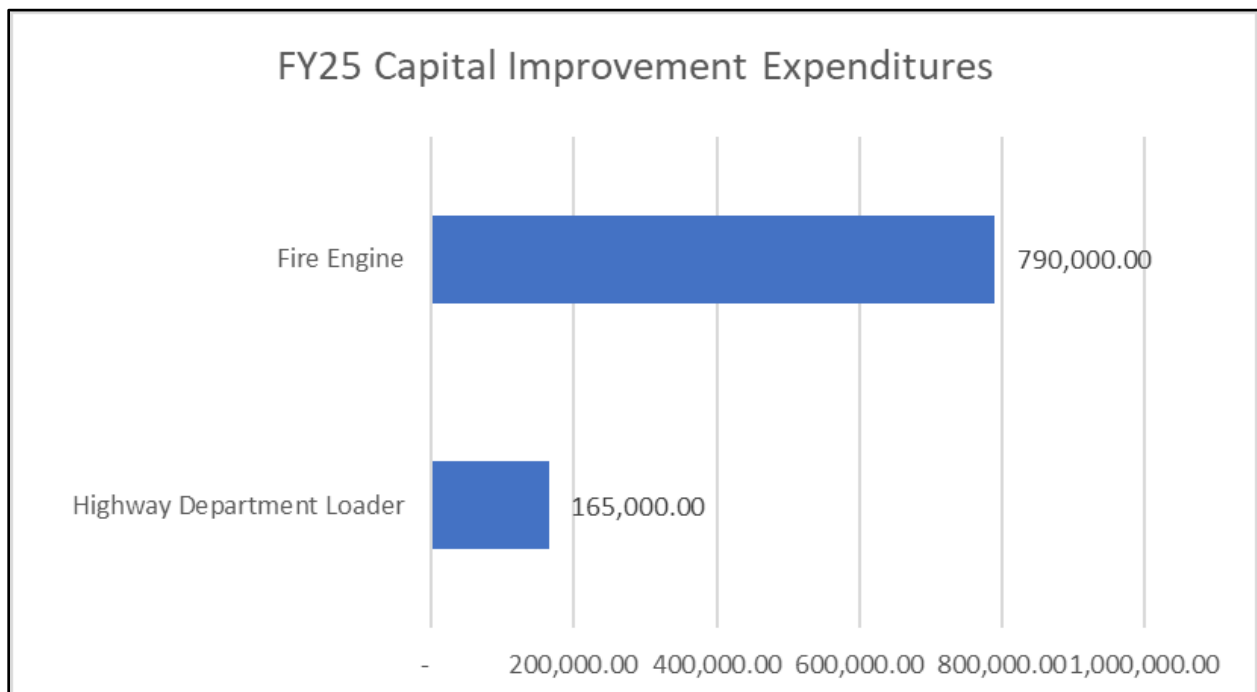


Capital Budget

Funding for recommended FY2025 projects requires Town Meeting approval of articles that are contained in the Annual Town Meeting Warrant. Per the Town's new Financial Policies, the capital investment target should be 5% of the prior-year's net revenue; a policy which protects the Town from an excess of free cash being utilized for the fund thereby reducing the availability of free cash to fund other projects within the Town. The net revenue for FY2023 was \$4.3million, so \$215,000 will be dedicated to the Capital Improvement Fund in the FY2025 budget.

The estimated Capital Improvement Fund balance for FY2025 will be \$935,643, with approved annual Town Meeting vote of appropriating \$215,000 to the fund from free cash. The proposed expenditures for FY2025 will include \$165,000 for the Highway Department's new excavator and \$360,000 for the Fire Departments new engine. If approved, there will be a short-term borrowing for the remaining \$430,000, which will be paid down by the capital improvement fund each year.

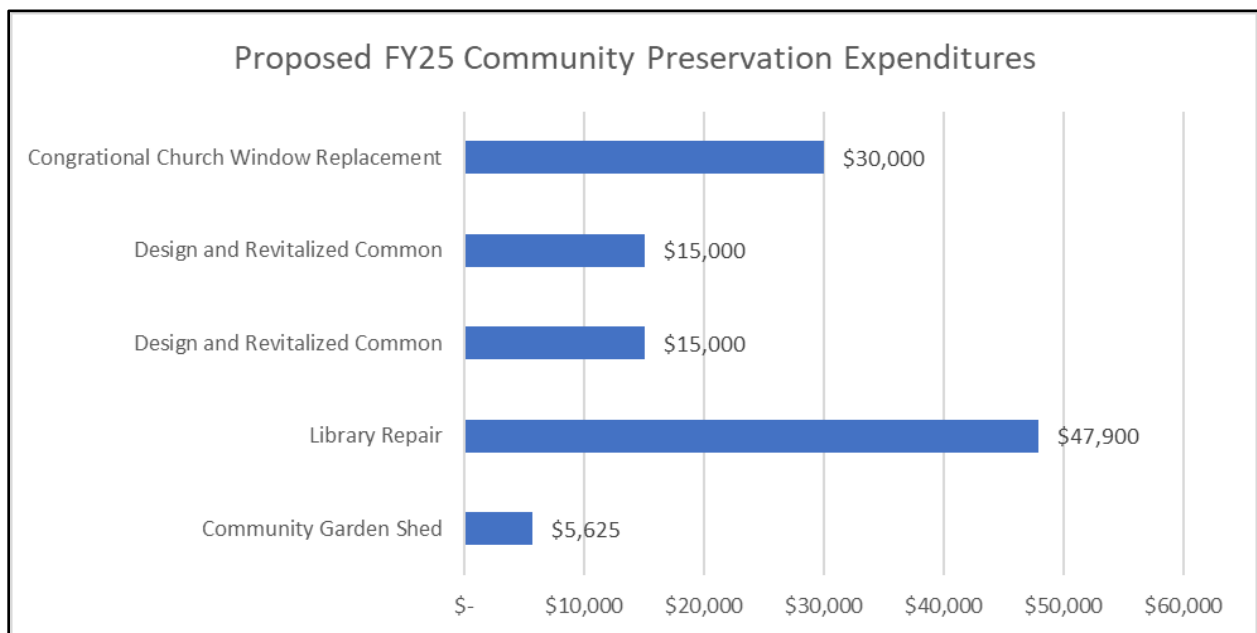
The chart below shows the breakdown of funding sources by category for the proposed FY2025 Capital Budget. Capital Improvement projects from Narragansett Regional School District are not included in the Town's capital plan as that information is not readily available.





Community Preservation Fund

The Community Preservation Fund is managed by the Community Preservation Committee (CPC). The revenue for this fund comes from the taxpayers under the Community Preservation Act as a taxable 3% on real estate. Each year, the CPC creates a warrant article asking for 10% of the annual revenues to be dedicated to: 1. The Open Space Fund 2. The Historic Resources Fund. 3. The Community Housing Fund. The CPC holds annual hearings to make known the funds that are available and how to apply for them. Any funds awarded by the CPC are not only at the discretion of the Committee but also by the Board of Selectmen as warrant articles need to be submitted for approval before they make Town Meeting floor. The chart below shows applications approved by the CPC that will appear on the FY2025 Annual Town Meeting warrant for consideration.





Phillipston Community Profile

Overview and History

The town of Phillipston is located in Worcester County, about 20 miles west of Fitchburg, and is bisected by Route 2. A rural town, Phillipston is marked by forests, winding roads, and historic stonewalls. It serves as the northern entrance to the Quabbin Reservoir. The historic Town Center is comprised of a Town Common ringed by numerous municipal buildings as well as 18th and 19th century homes. Phillipston is an attractive and affordable community due to its proximity to the State Highway Route 2 and 495 corridors.¹

Demographics

- Population – 1,948
- Median Age – 45
- Median home value - \$268,800
- Median household income - \$88,289
- Persons below poverty line – 5.3%
- Total housing Units – 865
- Single family homes – 98%
- Home ownership rate – 92%
- Married Couple Household – 77%; Non-family – 12%
- Race & Ethnicity – 97% White, 2% 2 or more, 1% Hispanic
- Education – 90% high school grad or higher; 25% bachelor’s degree or higher
- Veteran Status – 6%

Source: U.S. Census Bureau, Phillipston, Town, Worcester County, MA,
<https://censusreporter.org/profiles/06000US2502753225-phillipston-town-worcester-county-ma/>, Accessed 09/17/23.

Phillipston was first settled in 1751 and incorporated as the town of Gerry in 1786 after separating from the town of Templeton. The Town name changed to Phillipston in 1814 in honor of William Phillips, Jr., the 10th Lieutenant Governor of Massachusetts.

According to the U.S. Census Bureau, the Town has a total land area of 24.6 miles of which 24.3 square miles is comprised of land and .3 square miles of water. The Town is bordered by Royalston to the north, Athol to the northwest, Petersham to the southwest, Templeton to the east, Hubbardston to the southeast, and Barre to the south.



¹Town of Phillipston website, [About Phillipston | Phillipston MA \(phillipston-ma.gov\)](#), Accessed 09/17/2023.



Governance



Phillipston is managed by a three-member Board of Selectmen who serve as the Town's Executive Body. The Board of Selectmen's mission statement is "to provide strong community leadership to ensure a high quality of life through the promotion of professional service, responsiveness to issues and concerns, growth management, long-term financial stability, an atmosphere of good local economy, and environmental stewardship." Further, the Board of Selectmen are committed to engaging all segments of the community and promoting Town-wide consensus and unity of purpose.²

Phillipston is governed by Open Town Meeting with the registered voters acting as the legislative arm of Town governance. Town government also has numerous full and part-time department heads and employees including the Administrative Assistant to the Board of Selectmen, Fire Chief, Police Chief, Accountant, Town Clerk, Tax Collector and Treasurer. The Town's appointed and elected boards and committees, include the Board of Assessors, Board of Health, Capital Improvement Planning Committee, Conservation Commission, Finance Committee, Library Board of Trustees, and Zoning Board of Appeals.³



Additionally, Phillipston provides many services to its residents including public safety, emergency management, animal control, public library, highway maintenance, regional schools, and more. The Town is a member of the Narragansett Regional School District, which is comprised of Templeton Elementary School and Narragansett Middle and High Schools, with 190 Phillipston students attending in FY2024. Phillipston is also a member of the Montachusett Regional Vocational Technical School in Fitchburg, with 22 students attending in FY2024.

Special Events in Phillipston

For a small town, Phillipston has a number of special events that take place throughout the year.

Phillipston's Memorial Day Parade and Service takes place annually the Sunday prior to Memorial Day. With the program beginning and ending on our historic common, our Veterans are honored by all who attend, including our Police and Fire Departments, The Boy, Girl and Cub Scouts, Naragansett's Warrior Marching Band, and others who make the day special.



²Town of Phillipston website, [Board of Selectmen | Phillipston MA \(phillipston-ma.gov\)](https://www.phillipston-ma.gov/Board-of-Selectmen), Accessed 09/17/2023.

³Town of Phillipston website, [Departments | Phillipston MA \(phillipston-ma.gov\)](https://www.phillipston-ma.gov/Departments), Accessed 09/17/2023.



The Annual Town Meeting is held the first Wednesday following the first Monday in May, with the annual election held on the third Monday. The Town Meeting is held in the gymnasium of the former school building, now called the Phillipston Memorial Building. With the help of Town staff, the gym is transformed into a meeting hall where all Town matters are determined. The Town Clerk's office coordinates the annual (and every)

election, beginning preparations far in advance of the election date. Election workers in the Town dedicate themselves to uphold longstanding election practices for accurate and lawful outcomes to each election.

Phillipston's Citizen of the Year Award and Annual Tree Lighting Ceremony take place each year in December. The Citizen of the Year is chosen by prior year award winners and has historically been attended by dignitaries such as the former Senator Anne Gobi and the Representative Susannah Whipps. A small tree is decorated and lit each year, standing stalwart on Phillipston's Town common, a symbol of the tranquility and togetherness of the Town. The event is put on by the Historical Society, and with a \$5.00 donation, a loved one's name can be read and remembered during the ceremony.



Phillipston has a public beach on Queen Lake, considered a Great Pond by the Commonwealth of Massachusetts. The beach is opened and maintained by the Town from Memorial Day to Labor Day each year. Use of the beach is free and provides a trash receptacle and porta-potty. While the Town hires a caretaker of the beach for the operating months, it also asks visitors to be mindful of the fact they are in a rural neighborhood with homes surrounding the beach and to keep it clean for all to enjoy the beauty of the area. There is a boatramp alongside the beach that is open for use from dawn until 10:00AM when the gate is closed for the safety of those on the beach; the gate opens again at 6:00PM. The Queen Lake Association (not a Town entity) is dedicated to the health and vitality of the lake itself and asks all boaters to ensure their watercraft is clean and free of any invasive aquatic species before launching into the lake.



There are annual happenings tied to the Town, which take place at the Red Apple Farm, located on Highland Ave in Phillipston. Events such as a Pumpkin Weigh-in and Easter's Great Gathering, are both put on by the



Phillipston Lions Club and the Community Church. The Church also hosts a bazaar on the Town's common the second Saturday of every June.

Phillipston is a supporter of athletics and group activities. There is a ball field located behind the Phillipston Memorial Building that is utilized by little league teams and baseball lovers alike. The sounds of children playing in the field and on the playground can be heard throughout the summer months. The Boy and Cub Scouts meet at the Phillipston Memorial Building on a regular basis and the Girl Scouts utilize the space for its special functions. In the past, various basketball teams were able to use the gym for their games. Due to the rising cost of keeping the building open and a leaky gym roof, the difficult decision to no longer allow use of the gym had to be made.

Economy

Phillipston's total FY2023 operating budget was \$5.1 million with 76.8% comprised of tax levies, State aid 5.7%, and local receipts 9.5%. The Town had an FY2023 single tax rate with Residential and CIP at \$12.84 per \$1,000. FY2024, Free Cash was certified in the amount of \$427,933, which is 8.35% of the budget. In FY2022, the Town had \$466,663 in total long-term outstanding debt, which equated to 2% of the budget. There is no bond rating recorded in the Division of Local Services (DLS) Municipal Finance Trend dashboard.⁴



Of workers 16 and older within the town, 59.8% are employees of private companies; while 22.9% are local, State, or Federal government employees. Self-employed, not incorporated business and unpaid family workers comprise 4.9% of the Town's workforce. The most prevalent industries in Phillipston are Educational Services, Health Care and Social Assistance at 25.1%; Retail Trade at 13.1%; Public Administration at 11.5%; and Transportation, Warehousing and Utilities at 10.1%.⁵

⁴ Division of Local Services (DLS) Dashboard, [Municipal finance trend dashboard | Mass.gov](#), Accessed 09/17/2023.

⁵: U.S. Census Bureau, Phillipston town, Worcester County, MA, [Phillipston town, Worcester County, Massachusetts - Census Bureau Profile](#), Accessed 09/17/2023.



Organization-Wide Goals & Strategies

GOAL #1

TO IDENTIFY AND FILL VACANT SEATS ON VARIOUS BOARDS AND COMMITTEES

It has become apparent that lack of membership on Phillipston's boards and committees is hindering the progress of identifying and completing necessary projects within the Town. The Board of Selectmen will look at each board and committee, identifying necessary seats and those that are vacant. They will determine if the current bylaw requirements are adequate; or if they could benefit from modification. They will also identify methods for the promotion of these boards and committees to bring attention to the importance of community participation.

GOAL #2

TO ESTABLISH AMERICANS WITH DISABILITIES ACT (ADA) COMPLIANCE

In FY2024, the Board of Selectmen identified their Administrative Assistant as the Town's ADA Coordinator. An "Accessibility" page was added to the Town's website and a grievance procedure and complaint form were established. The next step is a self-examination for ADA Compliance throughout the Town and its activities. Funding sources will need to be identified to fund projects and a projected plan established.

GOAL #3

TO IDENTIFY AND REVISIT THE TOWN'S NON-MAINTAINED, DISCONTINUED, AND PRIVATE ROADS, INCLUDING AREAS OF COMMUNITY DEVELOPMENT OR OTHER FACTORS THAT MAY REQUIRE A CHANGE IN THE MAINTENANCE LABEL OF THESE WAYS

The labelling of roads as non-maintained, discontinued, or private is more important than one may realize. The Town's Chapter 90 funds are based on recognized-as-maintained roadways. Discontinued roads are roads that are not recognized by the Town and are not considered when looking at personnel services or funds that need to be allocated for repair or maintenance. Growth on non-maintained and discontinued roads can have a financial impact on the Town through maintenance, personnel services, and time spent determining the state of a roadway when folks come to the Building Department or Planning Board wanting to build or make changes to lots.



GOAL #4

TO DEVELOP AND MAINTAIN JOB DESCRIPTIONS FOR EACH POSITION WITHIN THE TOWN

Some positions within the Town have been held by the same individual for many years. As responsibilities and job duties have changed within departments, job descriptions have not been updated to reflect those changes. Department heads will be relied on to provide the major functions of each position within their department. We will then look at the where the position lands on the wage plan to determine if any adjustments are necessary.

GOAL #5

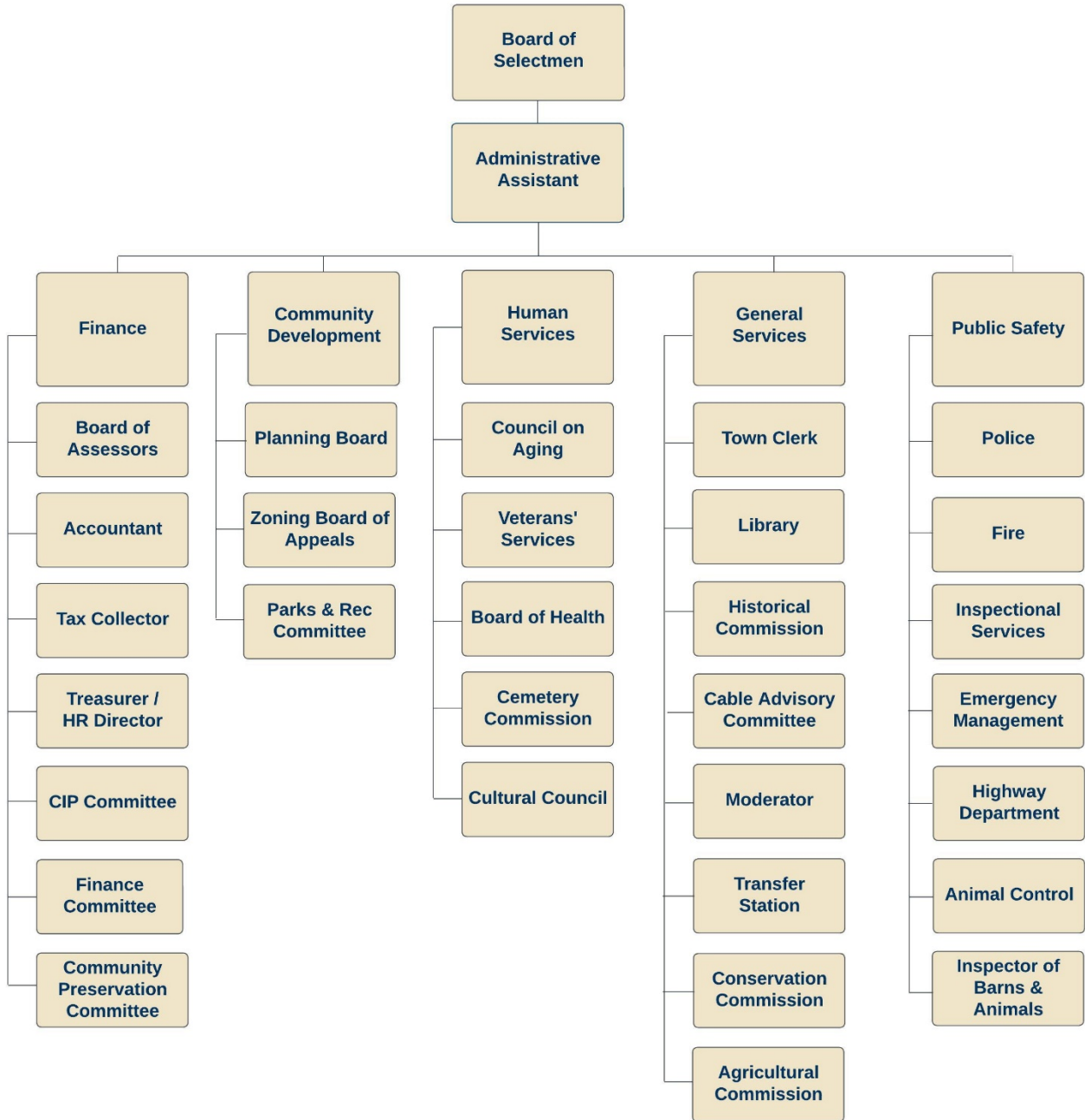
TO IDENTIFY AREAS OF EXCESS EXPENDITURES WITHIN THE TOWN'S BUDGET

The Town currently contracts with Marcum LLP for its accounting services. We should take advantage of these services to identify areas of our budget that can be improved upon and processes that we utilize. We are working diligently to provide a transparent budget that shows the necessary funding of each department.





Town Wide Organizational Chart





Position Summary Schedule

FTE Positions – Fiscal Years 2023, 2024, and 2025 (Budget)

Description	FY 2023	FY 2024	FY 2025 Budgeted
Assessors	.15	.15	.15
Highway Department	3.00	3.00	3.00
Police Department	6.60	6.60	6.60
Fire Department	3.00	3.00	3.00
Town Hall	3.05	4.14	4.14
Library	.50	.50	.50
Board of Health/Transfer Station	.68	.68	.68
Cemetery	.09	.09	.09
Total # of FTEs	17.05	18.16	18.16

**Full Time Equivalentents are based upon 40 hours per week.*



Budget Process & Calendar

Budget Process

As stated by the town of Phillipston By-Laws, dated, May 13, 1952, and revised in 2023, the Board of Selectmen is responsible for the general direction and management of the Town's property and affairs that are not otherwise provided for by law or their By-Laws. The Finance Committee, comprised of seven members appointed by the Moderator, is charged with the duty of investigating the financial affairs of the Town and to report its recommendations on all Articles contained in the Annual Town Meeting Warrant.

The Administrative Assistant to the Board of Selectmen is charged with the preparation of the annual budget. Preliminary revenue projections are prepared in December and updated periodically throughout the budget process. Department heads, boards, and committees are asked to submit their budget requests in December. Budget hearings are conducted with the Finance Committee and Board of Selectmen throughout the months of January, February, and March.

The budget process begins with the submissions from the various department heads. These submissions include financial plans and the establishment of goals and objectives. The culmination of this data, the annual budget, serves as the financial plan and ultimately the vision for the community.

Phillipston has an Open Town Meeting form of government. Registered voters are encouraged to attend through newspaper articles, website postings, and various other means of communication. Town meeting participants vote to appropriate funds for the operating budget. Any amendments to these appropriations require action at either a regular or a Special Town Meeting unless otherwise provided for by General Law.





Budget Calendar

Initial Fiscal Year Joint Meeting of Board of Selectmen and Finance Committee

The Day after the Second Board of Selectmen Meeting in October

Initial meeting with Board of Selectmen and Finance Committee to confirm dates for the budget process and go over potential Annual Town Meeting warrant articles already known to the Administrative Assistant

Department Head Budgets

a) **First Tuesday in October**

Send budget requests to Department Heads

b) **Second Tuesday in December**

Department budgets due

c) **January and February**

Hold Budget Hearings every other Thursday for four Thursdays for Town departments to present budget requests to the Finance Committee and Board of Selectmen. FY25 Budget Hearings will be held on January 11th, January 25th, February 8th and February 22nd of 2024

d) **The Day After the First Board of Selectmen Meeting in March**

If ready, meet with School Districts for their initial budget submissions after their receipt of the initial estimated Chapter 70 aid as well as any departments that needed to reschedule their budget hearing

Annual Town Meeting Warrants

a) **First Business Day in January**

Open Annual Town Meeting Warrant

b) **Second Monday in February**

Close Annual Town Meeting Warrant

c) **Second Board of Selectmen Meeting in March**

Hold Town Bylaw change or Citizen Petition hearings. Review submitted Annual Town Meeting Warrant Articles

d) **The Day After the Second Board of Selectmen Meeting in March**

Meet with the Finance Committee and the Board of Selectmen to finalize the budget and recommend final Annual Town Meeting Warrant Articles

e) **First Business Day in April**

Send Annual Town Meeting Warrant to Town Counsel



Annual Town Meeting

Per the Town's Bylaws, the Annual Town Meeting is held "the first Wednesday after the first Monday in May".

The FY25 Annual Town Meeting will be held on Wednesday, May 8, 2024.





Boards, Committees & Commissions



Elected & Appointed Officials

Bold/Italic = Elected; Regular = Appointed

Title	Position	Name	Term
Accounting	Accountant	Marcum, LLP	30-Jun-2023
Agricultural Commission	Member	Glenn Whitney	30-Jun-2025
	Member	Thomas Broullet	30-Jun-2025
	Member	Dennis Bellabara	30-Jun-2024
	Clerk	Julie Hockman	30-Jun-2024
	Member	Marilyn Holway	30-Jun-2026
Animal Control	Officer/Inspector	Glenn Whitney	30-Jun-2023
<i>Board of Assessors</i>	<i>Chair</i>	<i>David Manty</i>	<i>May-24</i>
	<i>Member</i>	<i>Louanne Royer</i>	<i>May-26</i>
	<i>Clerk</i>	<i>Earl Sweat</i>	<i>May-25</i>
	Assistant Assessor	Susan Byrne	30-Jun-2023
	Administrative Assistant	Maureen Cote	30-Jun-2023
<i>Board of Health</i>	<i>Member</i>	<i>Karissa Moore</i>	<i>May-24</i>
	<i>Member</i>	<i>James Praplaski</i>	<i>May-26</i>
	<i>Member</i>	<i>Garrett Foley</i>	<i>May-25</i>
	Administrative Assistant	Ruth French	30-Jun-2023
	Health Agent	Phillip Leger	30-Jun-2023
<i>Board of Selectmen</i>	<i>Chair</i>	<i>Bernard Malouin</i>	<i>May-24</i>
	<i>Vice-Chair</i>	<i>Gerhard Fandreyer</i>	<i>May-26</i>
	<i>Clerk</i>	<i>Daniel Sanden</i>	<i>May-25</i>
	Administrative Assistant	Melanie Jackson	30-Jun-2023
	Department Assistant	Vacant	
Cable Advisory Committee	Cable Advisor/Clerk	Chuck Kolbenson	30-Jun-2023
Capital Improvement Planning Committee	Chair, BOS Member	Gerhard Fandreyer	30-Jun-2025
	Finance Member	Michael Flye	30-Jun-2023
	Planning Board Member	Daniel Sanden	30-Jun-2023
	Citizen at Large	Paul Valois	30-Jun-2023
Caretaker of Commons	Caretaker of Commons	Cemetery Commission	30-Jun-2023
<i>Cemetery Commission</i>	<i>Member</i>	<i>Garrett Foley</i>	<i>May-25</i>
	<i>Member</i>	<i>Paul Bauch</i>	<i>May-23</i>
	<i>Member</i>	<i>Steven Burnett</i>	<i>May-24</i>
	Administrative Assistant	Sally Kastberg	30-Jun-2023
	Burial Agent	Garrett Foley	30-Jun-2023
	Veterans' Graves	Garrett Foley	30-Jun-2023



Title	Position	Name	Term
Community Preservation	Chair	Peter Travisano	30-Jun-2025
	Member	Linda Langevin	30-Jun-2023
	Member	John Telepciak	30-Jun-2024
	Clerk	Carla Charter	30-Jun-2025
	Community Member	John Colby	30-Jun-2025
Conservation Commission	Clerk	Timothy Haley	30-Jun-2024
	Member	Amanda Polchlopek	30-Jun-2024
	Member	Daniel Sheehan	30-Jun-2026
Constables		Thomas Daoust	May-25
		Ronald Pratt	May-26
		Fern Stellato	May-24
Council on Aging	Chair	Paula Haley	30-Jun-2025
	Member	Marilyn Holway	30-Jun-2026
	Member	Gerard Gariepy	30-Jun-2024
Cultural Council	Chair	Catherine Ellis	30-Jun-2024
	Member	Carla Charter	30-Jun-2024
	Member	Karissa Moore	30-Jun-2025
	Member	Patricia Flynn	30-Jun-2025
	Member	Kim Chartier	30-Jun-2024
	Member	Robin Szymakowski	30-Jun-2024
	Member	Cassandra Knowles-True	30-Jun-2024
	Member	Linda Ellis	30-Jun-2023
Education Committee	Member	Gerhard Fandreyer	30-Jun-2023
	Member	Thomas Specht	30-Jun-2023
	Member	Thomas Daoust	30-Jun-2023
	Member	Dan Sanden	30-Jun-2023
	Member	Dan Sanden	30-Jun-2023
Election Workers	Warden	Brenda Nolan	30-Jun-2023
	Deputy Warden	Susan Larrabee	30-Jun-2023
	Counter	Heidi Aukstikalnis	30-Jun-2023
	Clerk	Barbara Sanden	30-Jun-2023
	Inspector	Andrea Flagg	30-Jun-2023
	Inspector	Jane French	30-Jun-2023
	Counter	Kim Pratt	30-Jun-2023
	Deputy Inspector	Patricia Allain	30-Jun-2023
Emergency Management	Director	Donald Smith	30-Jun-2023
	Assistant Director	Colin O'Brien	30-Jun-2023
Finance Committee	Chair	Thomas Specht	30-Jun-2024
(Appointed by the Moderator)	Member	Ruth French	30-Jun-2026
	Member	Tim Haley	30-Jun-2025
	Member	Michael Flye	30-Jun-2024



Title	Position	Name	Term
	Member	Thomas Daoust	30-Jun-2025
	Member	Donald Smith	30-Jun-2024
	Clerk	Melanie Jackson	30-Jun-2023
Fire Department	Fire Chief	Jeffrey Parker	30-Jun-2023
	Fire Alarm Inspector	Jeffrey Parker	30-Jun-2023
	Forest Fire Warden	Jeffrey Parker	30-Jun-2023
	Captain/EMT	John Seaman, JR	30-Jun-2023
	Lieutenant/EMT	William Clayton	30-Jun-2023
	Lieutenant/1st Responder	Collin O'Brien	30-Jun-2023
	Firefighter/EMT	Agustin Carra	30-Jun-2023
	Firefighter/EMT	Francisco Carra	30-Jun-2023
	Firefighter/EMT	Brian Boucher	30-Jun-2023
	Firefighter/EMT	Samantha Geyster	30-Jun-2023
	Firefighter/EMT	Todd Bowdridge	30-Jun-2023
	EMT	Cherish Eastman	30-Jun-2023
	EMT	Donald Smith	30-Jun-2023
	EMT	Suzanne Geyster	30-Jun-2023
	Firefighter/1st Responder	Laurie Parker	30-Jun-2023
	Firefighter/1st Responder	Riley Smith	30-Jun-2023
Highway Department	Superintendent	Richard Tenney	30-Jun-2023
	Foreman	Scout Boutwell	30-Jun-2023
	Equipment Operator	David Manty	30-Jun-2023
	Plow Driver	Garrett Foley	30-Jun-2023
	Plow Driver	Steve Burnett	30-Jun-2023
	Plow Driver	Donald Smith	30-Jun-2023
	Plow Driver	John Seaman, JR.	30-Jun-2023
Historical Commission	Chair	Karissa Moore	30-Jun-2025
	Clerk	Carla Charter	30-Jun-2024
	Member	Gerhard Fandreyer	30-Jun-2025
Insect/Pest Control	Controller	Albert Rose	30-Jun-2023
Inspectional Services	Building Inspector	Phillip Harris	30-Jun-2023
	Alternate Building Inspector	Bernard Malouin	30-Jun-2023
	Electrical Inspector	Darrell Sweeney	30-Jun-2023
	Alternate Electrical Inspector	Gary Terroy	30-Jun-2023
	Gas Inspector	Dan Jolly	30-Jun-2023
	Alternate Gas Inspector	Rick Geyster	30-Jun-2023
	Plumbing Inspector	Rick Geyster	30-Jun-2023
	Alternate Plumbing Inspector	Dan Jolly	30-Jun-2023
Library	Director	Jacqueline Prime	30-Jun-2023
	Assistant	LouAnn Bankowski	30-Jun-2023



Title	Position	Name	Term
	Assistant	Donna Leonard	30-Jun-2023
Library Trustees	Member	Daniel Sanden	May-25
	Member	Sylvia Haley	May-24
	Member	Karen Perkins	May-26
Moderator		Jared McDonald-Bourbeau	May-24
Monty Tech Representative		Eric Olson	30-Jun-2026
NRSD School Committee	Member	Jeffrey Marques	May-25
	Member	Danielle Boucher-Brunelle	May-24
Parking Clerk	Parking Ticket Clerk	Karin Foley	30-Jun-2023
Parks and Recreation	Vacant		
Phillipston Memorial Building	Custodian	Donald Smith	30-Jun-2023
Planning Board	Chair	Bernard Malouin	May-25
	Member	John Telepciak	May-27
	Member	Gordon Robertson	May-26
	Member	Vernet Lucier	May-28
	Member	Daniel Sanden	May-24
	Clerk	Gordon Robertson	May-26
PMB Renovation Committee	Selectmen	Bernard Malouin	30-Jun-2023
	Planning Board	Dan Sanden	30-Jun-2023
	Finance Committee	Thomas Specht	30-Jun-2023
	Member	John Telepciak	30-Jun-2023
	Member	Timothy Haley	30-Jun-2023
Police Department	Chief	Kevin Dodge	30-Jun-2023
	Sergeant	William Chapman	30-Jun-2023
	Detective/Officer	Sean Sawicki	30-Jun-2023
	Officer	Shawn McDonald	30-Jun-2023
	Consultant	Drew Duplessis	30-Jun-2023
	Officer	James Halkola	30-Jun-2023
	Officer	Jennifer Caisse	30-Jun-2023
	Officer	Matthew Praplaski	30-Jun-2023
	Officer	Daniel LeBlanc	30-Jun-2023
	Officer	David Austikalnis	30-Jun-2023
	Officer	Joshua Bean	30-Jun-2023
	Officer	Robert Deschenes, III	30-Jun-2023
	Traffic Unit Personnel	Raymond O. Jackson, JR.	30-Jun-2023
	Traffic Unit Personnel	Richard Valcourt	30-Jun-2023
	Administrative Assistant	Sally Kastberg	30-Jun-2023
	Bloodhound	K-9 White-Paw	30-Jun-2023
	Bloodhound	K-9 General	30-Jun-2023
	Bloodhound	K-9 Seamus	30-Jun-2023



Title	Position	Name	Term
Queen Lake	Beach/Gate Keeper	Michael Bjork	30-Jun-2023
Registrars of Voters	Member	Kim Pratt	30-Jun-2023
	Member	Sally Kastberg	30-Jun-2023
	Member	Ruth French	30-Jun-2023
Sick Leave Bank Committee	Member	Linda Langevin	30-Jun-2023
Tax Collector	Collector	Sally Kastberg	May-26
	Assistant Collector	Patricia Allain	30-Jun-2023
Town Clerk	Clerk	Karin Foley	May-26
	Assistant Town Clerk	Susan Larrabee	30-Jun-2023
Town Counsel	Town Counsel	KP Law	30-Jun-2023
Transfer Station	Manager	Henry Kapise	30-Jun-2023
	Worker	Yvon Allain	30-Jun-2023
Treasurer/Human Resources	Treasurer/HR Director	Melanie Jackson	30-Jun-2023
	Assistant Treasurer	Sally Kastberg	30-Jun-2023
Tree Warden	Warden	Richard Tenney	30-Jun-2023
Zoning Board of Appeals	Chair	Thomas Specht	30-Jun-2026
	Member	Anthony Wagner	30-Jun-2026
	Member	Michael Flye	30-Jun-2025
	Alternate Member	Richard Tenney	30-Jun-2023
	Clerk/Board of Selectmen	Melanie Jackson	30-Jun-2023
Veterans' Services	Agent	Sarah Custer	30-Jun-2023
	Representative	David Bramhall	30-Jun-2023
911 Liaison		Melanie Jackson	30-Jun-2023



Phillipston MASSACHUSETTS

Barn Inspection Summary

FY2023 Annual Report

Type	Adult	Under 1 year
Cattle (Beef)	0	7
Cattle (Dairy)	1	1
Goats	71	16
Sheep	29	2
Swine (Breeders)	12	0
Swine (Feeders)	9	30
Llamas/Alpacas	0	0
Horses/Ponies	63	0
Donkey/Mule	3	0
Chickens	258	0
Turkeys	2	0
Waterfowl	19	0
Game Birds	17	0
Rabbits	14	0



Phillipston MASSACHUSETTS

Cable Advisory Committee

FY2023 Annual Report Letter

Activities of the Cable Advisory Committee (CAC) during FY2023 included:

- Continuing with the cable TV license renewal process. There have been several meetings with the Town's lawyer to review and update the current contract. The Town's attorney has submitted our first draft to Comcast. The revisions include changes proposed by the Selectmen along with changes to reduce costs associated with cable service extensions and installations.
- Extending cable service access at the street to residences currently not served. On November 30, 2022, the Selectman authorized cable service extensions to provide access at the street for 220 Templeton Road, 110 Colony Road, and 100 Searles Hill Road. Comcast has quoted \$24,803 to complete this work. It is expected to be completed in FY2024.
- Negotiating with Comcast over the charges associated with the Willis Road cable service extension project. Comcast agreed to reduce the charges to the price of their most recent quote. A revised invoice for \$73,491 is expected.
- Supporting residents when they have issues with Comcast. In August of 2022, a Burma Road resident had initially been informed service was not available. Service was installed after Comcast understood the home was within the standard installation distance and how they could gain access. In May of 2023, a Colony Road resident was informed about cable service installation options.
- Recording the Town Meeting. Camera equipment was purchased in February of 2023 to enable the Cable TV Station manager to record Town Meeting.

At the end of FY2023 (July 1, 2023), the balance of the franchise fee account was \$80,547.65. The disbursements during FY2023 were to pay for 12 months of Cable TV Station Manager services to operate the Cable TV station (\$3,000), Camera Equipment (\$3,729.29), and a UPS battery (\$58.79).

Major failure events during FY2023 follow.

- In October 2022, there were two outages lasting a couple of days. Both affected the TV station; however, only one interrupted the TV station broadcast and neither impacted YouTube.
- In January of 2023, there were two separate outages (1/24 & 1/26) lasting several hours. These were the result of storm related power outages.
- On March 16, 2023, there was a two-hour outage as a result of a storm related power outage.

During FY2023, the TV station continued to broadcast and update the Town Slides, the Town Meeting, the State disaster preparedness series, the Worcester County ElderCare presentation and some other Town event recordings. This content is updated on YouTube as well. The YouTube channel is called, "Phillipston MA" and may be found using YouTube's search. If you have Cable TV programming material you would like broadcast or an interest to serve on the Cable Advisory Committee, please contact the Board of Selectman's Office.



Phillipston MASSACHUSETTS

Cemetery Commission

FY2023 Annual Report Letter

Elected Cemetery Commission Members:

- Garrett Foley, Steven Burnett and Yvon Allain

Appointed Cemetery Commission Members:

- Sally Kastberg, Secretary

At their annual meeting, the Commissioners elected Garrett Foley both as Chairman and Clerk.

The Cemetery Commission is responsible for:

- 1: Maintaining all cemeteries, the Town Common, the Police Station, and the Ball fields and its surrounding areas
- 2: Clearing all cemeteries of leaves and branches in preparation for winter, spring, and fall
- 3: Leveling, straightening, and or rebounded damaged fallen stones in the lower cemetery
- 4: Upgrading and maintaining all equipment

<u>Account</u>	<u>Budget</u>
Commissioner's Salaries	\$ 1,032.00
Salaries	\$ 16,170.00
Expenses	\$ 5,540.00

The cemetery commission continues to do their utmost in keeping the cemeteries looking their best.

Respectfully submitted,

Garrett Foley
Cemetery Commissioner



Phillipston MASSACHUSETTS

Community Preservation Committee

FY2023 Annual Report Letter

FY2023 Phillipston Community Preservation Committee Members:

- Linda Langevin, Chair
At Large, Board of Selectman Appointee
- Carla Charter, Clerk
Historical Commission
- Tim Haley
Conservation Commission
- John Colby
At Large, Board of Selectman Appointee
- Dick Hamel
Historical Commission (Resigned, January 2023)
- John Telepciak (Appointed, April 2023)
Planning Board
- Peter Travisano
At Large, Board of Selectman Appointee

During FY2023, the CPC recommended two (2) applications for consideration of approval. Neither were included at the Annual Town Meeting. On March 2, 2023, the Phillipston CPC sponsored an Informational Session by the Massachusetts Community Preservation Commission at the former Phillipston Memorial School. The presentation was attended by other CPCs in our area.

Addendum:

- As of July 1, 2023, Peter Travisano became CPC Chair. Linda Langevin continues to serve as an At Large Member.
- In December 2023, the CPC welcomed new member, Tom Specht, Finance Committee.
- On October 12, 2023, the CPC held a public hearing in the Town Hall

Respectfully Submitted

Peter Travisano
December 15, 2023



Phillipston MASSACHUSETTS

Emergency Management Agency

FY2023 Annual Report Letter

This year we had numerous small power outages. The largest storm was in March. We had trees down and roads blocked. This storm activated Pema. The school was opened as a temporary shelter. No one needed to use the facility. We are continuing with updated training.

Thank you,

Emergency Management Director
Don Smith



Department of Veterans' Services Northeast Quabbin District (NQD) FY2023 Annual Report Letter

To the Board of Selectmen and Citizens of Athol, Phillipston, Petersham, Royalston, and Orange:

The Commonwealth of Massachusetts began providing for its veterans and their families in need, immediately following the Revolutionary War. In 1861, at the start of the Civil War, the state legislature formalized the assistance provided to veterans by establishing Massachusetts General Law (MGL) Chapter 115 and the Massachusetts Department of Veterans' Services (DVS).

DVS is the state's lead agency for overseeing the general welfare of the Commonwealth's nearly 400,000 living veterans. DVS establishes policy, proposes legislation, provides annual training, and ensures compliance with MGL Chapter 115 and other laws and regulations germane to serving veterans.

MGL Chapter 115: Section: 3B was passed into law by the Commonwealth during FY 2015 establishing the mandatory requirement whereby Directors of Veterans' Services/Veterans' Services Officers (VSO) must become legally certified. Mandatory recertification is required every three years.

MGL Chapter 115 authorizes an eligible veteran to receive certain financial, medical, and other benefits earned by their military service. Services are available through the local area Director of Veterans' Services/Veterans' Services Officers living in one of the Commonwealth's 351 communities.

DISTRICT GOVERNANCE & ADMINISTRATION

The Secretary – DVS authorized the Northeast Quabbin Veterans' Services District to begin operations in January 2006. DVS requires the district to reapply every two years to continue operations. On April 5, 2023, the Director Appointment was renewed to June 30, 2024. March 2023 DVS granted approval for the district to continue operating through June 30, 2025.

Pursuant to MGL Chapter 115: Section 11, for every authorized district, there shall be a Board of Directors. The board consists of a representative appointed by the Board of Selectmen from each member community. The Board establishes By-Laws to define district administration and operations compliant with MGL Chapter 115.

Led by the Director of Veterans' Services, the NQD serves veterans and dependents having a formal residence in Athol, Orange, Petersham, Phillipston, and Royalston.

VETERANS PROGRAMS AND SERVICES OFFERED AND OR ASSISTED BY THE NORTHEAST QUABBIN DISTRICT

A. MGL Chapter 115

1. A program of financial and medical assistance that may be available to veterans and/or dependents based on eligibility requirements.
2. The following chart represents FY23 Veterans' Benefits paid by community, to its eligible veterans and/or dependents. Benefits paid are normally reimbursed at 75% by the

Commonwealth. There are exceptions, where some benefits are eligible for 100% reimbursement.

FY23 CHAPTER 115 VETERANS' BENEFITS DATA

Town	Benefits Paid	State Reimbursements	% Reimbursed
Athol	\$124,592.07	\$93,444.05	75%
Orange	\$64,498.81	\$48,374.11	75%
Petersham	\$0.00	\$0.00	0%
Phillipston	\$0.00	\$0.00	0%
Royalston	\$9,593.97	\$7,195.48	75%

3. Burials in one of two Massachusetts Veterans' Memorial Cemeteries, Winchendon and Agawam.
4. Women Veterans' Network – Provides women veterans with information on benefits, expand awareness of the needs, and identify health and human resources to meet those needs.
5. Homeless prevention, Transitional Housing and outreach services.
6. Wartime Bonuses, Annuities etc.
7. And more...

UNITED STATES GOVERNMENT

1. Department of Veterans Affairs (VA): Applications for Agent Orange illnesses, Mesothelioma, Post-Traumatic Stress Disorder (PTSD), Traumatic Brain Injury (TBI), Military Sexual Trauma (MST) service-connected disabilities, pensions, Dependency & Indemnity Compensation, healthcare, veterans' grave markers, income-based pensions, dependent compensation (DIC), etc.
 - a. VA Compensation & Benefits (VBA) paid nearly **\$850,000** (MVSOA) dollars in annual compensation to veterans, dependents and surviving spouses living in the Northeast Quabbin District of Athol, Orange, Petersham, Phillipston, and Royalston.
 - b. VA Central-Western-Massachusetts Healthcare System – Headquartered at Northampton VA Medical Center, Leeds has five Community Based Outpatient Clinics delivering medical and mental health treatment to over 120,000 veterans.
2. Department of Defense (DOD): Military records; medical records; medals, decorations and awards not previously issued; applications to correct Military Records.

3. Other Agencies including:
 - a. Massachusetts Department of Health & Human Services
 - b. Massachusetts Department of Workforce Development
 - c. U.S. Social Security Administration
 - d. U.S. Department of Labor
 - e. MassHire Franklin Hampshire
 - f. U.S. Department of Housing and Urban Development (HUD)
 - g. U.S. Department of Justice
 - h. Other Massachusetts & U.S. Departments, Non-Profit Organizations and state agencies.

With the new laws governing Veterans' Affairs Promise to Address Comprehensive Toxics (PACT) Act of 2022 enacted, there has been a significant increase in service-connected claims. This is a law that expands VA health care and benefits for Veterans exposed to burn pits and other toxic substances. The office remains open to the public as needed and by appointment. Since COVID restrictions have eased, there are fewer challenges with providing our community Veterans' and families, the services needed. As always, this office is grateful for the excellent support of the NQD town offices. The office fielded almost 1340 phone calls, in-person appointments and home visits in the last year. The Board and I have successfully taken care of all supportive needs presented by veterans' and their families.

Veterans with service-connected disabilities are eligible for VA Healthcare. All other veterans may be eligible for VA Healthcare based on defined criteria. Wartime and peacetime veterans may qualify for VA Healthcare.

I look forward to continue serving veterans, spouses, surviving spouses of a deceased veteran, and dependents formally residing in one of the District's communities.

Respectfully submitted,

Sarah C Custer

Director, Northeast Quabbin District

Veterans' Services



Phillipston MASSACHUSETTS

Planning Board

FY2023 Annual Report Letter

Selectmen,

During the 2023 Fiscal Year, the Planning Board met 12 times.

The posted meetings covered a multitude of topics and issues, with some of the more significant items outlined below;

- Three "Approval Not Required" plans were endorsed totaling 6 lots
- Zoning By-Laws revisions continue

This Annual Report is the result of researching all of the meeting minutes and is accurate to the best of our ability and knowledge. We hope that the information contained herein is suitable in content and format.

Respectfully submitted,

Bernard Malouin, Chairman

John Telepciak, Vice-chair

Gordon Robertson, Clerk

Dan Sanden, Member

Vern Lussier, Member



Financial Overview



Financial Outlook

Phillipston is in good financial standing; and we are looking at our processes and expenditures to reinforce that standing. Encouraging new growth has added to our tax base, new Financial Management Policies have been put in place, a Capital Plan continues to be maintained, and our Stabilization Fund continues to grow. The financial transparency we are striving for is evident in this new Budget Document and Annual Town Report that provides more financial information, including goals for the Town, than ever before.

Phillipston's Finance Committee and Board of Selectmen strive to keep to their practice of not using one-time revenues to fund recurring expenses. With the ever-growing budget of school districts and increasing general expenses, a hardship we all experience, we will be looking to incorporate the override of \$175,000 in FY2025 in order to maintain the services provided to the residents of the Town. Without the passage of an override, the budget will need to be re-evaluated and reductions identified.

As Phillipston continues to grow, its resident services are also growing. Past practices of our small Town are looked at and adjusted according to need. New in FY2025 will be the offer of a limited number of monthly MART rides to those in need of a trip to a local doctor or store, dependent on Town Meeting approval. There remains what is known as the "G-Link" stop at the King Phillip on State Road, which is a courtesy stop by MART as it moves back and forth from its stop in Athol.



Revenue Narrative

Overview

The town of Phillipston's main source of revenue is property taxes. Other sources include excise taxes, user fees, licenses and permits, and state aid. We look forward to outside factors that may influence our revenue such as economic growth and changes in state laws. To estimate future revenues, the Town analyzes historical trends to avoid budgetary shortfalls and ensure stability.

This table shows the funds available to support the general and capital operating budgets.

Description	FY2022 Actual	FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
Total Property Tax Levy	\$3,831,376	\$3,864,256	\$4,053,967	\$4,253,729
State Aid	\$265,341	\$290,302	\$307,051	\$319,707
Local Receipts	\$539,341	\$667,949	\$487,150	\$455,650
Free Cash	\$704,442	\$213,896	\$811,403	\$427,933
Total Revenue	\$5,340,500	\$5,036,403	\$5,659,571	\$5,457,019

Note: the table above does not include revenues used to fund capital investments through one-time financing sources.

Major Revenue Sources

Overview of Property Taxes

Property taxes are estimated to be 78% of the Town's annual revenue in FY25. Taxes are assessed on real and personal property, with the Town exempting the first \$8,000 of personal property. The Board of Assessors and their staff are tasked with assessing the full and fair cash value of real and personal property in Phillipston. Per Massachusetts General Laws, a full recertification of real and personal property values must be performed every five years. The next recertification is scheduled for FY25. Real property taxes not paid are considered delinquent and placed into tax title by the Tax Collector each year. This places a lien on the property, giving the Town the ability to foreclose and recoup the unpaid taxes.

Proposition 2 ½

Annual tax levy growth is limited by Proposition 2 ½, the Massachusetts General Law that limits the annual growth in a municipality's total tax levy (i.e., revenue generated by property taxes) to 2.5%, plus an allowance for new growth. New growth is new development or changes to properties that result in higher assessed value. New growth does not include increased value due to revaluation.



A second overarching constraint of Proposition 2 ½ limits the total tax levy to no more than 2.5% of the municipality’s total assessed valuation. This limit is referred to as the “levy ceiling.” Annually, the Town typically assesses property taxes up to the levy ceiling under state law. A municipality is allowed to increase taxes beyond the levy limit with voter approval, either for an override, which becomes a permanent part of the tax levy calculation, or through a debt exclusion, which is a temporary increase used to pay for the debt service for a capital project (i.e. new school or other municipal facility).

The last operating override in Phillipston was in FY20 to fund the NRSD assessment for \$93,053. This was later voted in an underride for FY22 in the amount of \$97,763. The sole remaining debt exclusion in Phillipston was approved in May 2005 for construction of the Highway Barn.

Description	FY2022 Actual	FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
Prior Year Levy Limit	\$3,677,209	\$3,760,614	\$3,901,683	\$4,057,894
2.5 % Increase	\$91,930	\$94,015	\$97,542	\$101,447
New Growth	\$89,238	\$47,054	\$58,669	\$58,669
Debt Exclusions	\$147,120	\$37,199	\$36,459	\$35,719
Less Underride	(\$97,763)			
Total Property Tax Levy	\$3,907,734	\$3,938,882	\$4,094,353	\$4,253,729

State Aid

State aid represents 6% of the estimated revenues for FY25. While state aid is a significant source of revenue for Phillipston, its increases have not kept up with the growing demands of municipalities. Since FY22, it has only increased 6.43%.

Description	FY2022 Actual	FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
Unrestricted General Government Aid	\$202,732	\$213,680	\$220,517	\$227,133
Exempt: VBS and Elderly	\$13,815	\$12,920	\$10,869	\$10,867
State Owned Land	\$48,604	\$62,388	\$74,454	\$79,487
Public Libraries	\$3,880	\$4,706	\$5,189	\$5,192
<i>Less: Air Pollution Charge</i>	(\$510)	(\$512)	(\$538)	(\$552)
<i>Less: RMV Non-Renewal Surcharge</i>	(\$3,180)	(\$2,880)	(\$3,440)	(\$2,420)
Total	\$265,341	\$290,302	\$307,051	\$319,707



Local Receipts

Local receipts are revenues other than real and personal property taxes. Local receipts are projected to make up approximately 8% of the Town's FY25 revenue, with motor vehicle excise tax making up the largest portion. We conservatively budget local receipts to ensure positive year-end results and contribution to free cash.

Description	FY2022 Actual	FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
Motor Vehicle Excise	\$311,173	\$292,103	\$290,000	\$290,000
Penalties and Interest on Taxes	\$64,069	\$79,300	\$60,000	\$60,000
Payments in Lieu of Taxes	\$11,913	\$0	\$12,000	\$12,000
Solid Waste Fees	\$34,296	\$31,200	\$30,000	\$30,000
Other Charges for Services	\$17,929			
Fees		\$13,245	\$13,000	\$13,000
Rentals		\$2,850		
Building Permits		\$34,786	\$34,500	\$34,500
Other Licenses & Permits	\$57,642	\$14,874	\$12,000	\$12,000
Fines and Forfeitures	\$910	\$9,082	\$1,100	\$1,100
Investment Income	\$3,435	\$27,210	\$3,050	\$3,050
Misc. Non-Recurring	\$37,974	\$163,300		
Total Local Receipts	\$539,341	\$667,950	\$455,650	\$455,650

Free Cash

Free cash is the remaining unrestricted money from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items.

Description	FY2022 Actual	FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
Free Cash	\$704,442	\$213,896	\$811,403	\$427,933
Total Free Cash	\$704,442	\$213,896	\$811,403	\$427,933



Consolidated Financial Schedule

Revenue

REVENUE & OTHER FINANCING SOURCES						
	FY23 Budget	FY24 Budget	FY25 Budget	\$ Change	% Change	
OPERATING						
Prior Year Levy Limit	\$ 3,760,614	\$ 3,901,683	\$ 4,057,894	\$ 156,211	4.00%	
Proposition 2.5%	\$ 94,015	\$ 97,542	\$ 101,447	\$ 3,905	4.00%	
New Growth	\$ 60,000	\$ 50,000	\$ 58,669	\$ 8,669	17.34%	
Debt Exclusions	\$ 146,379	\$ 36,459	\$ 35,719	\$ (740)	-2.03%	
Less Unused capacity	\$ (1,719)	\$ (1,459)	\$ (719)	\$ 740	-50.72%	
Less Allowance for Abatement	\$ (35,000)	\$ (35,000)	\$ (35,000)	\$ -	0.00%	
TOTAL TAX LEVY RAISED	\$ 4,024,289	\$ 4,049,225	\$ 4,218,010	\$ 168,785	4.17%	
State Aid	\$273,768	\$ 308,356	\$ 323,149	\$ 14,793	4.80%	
Estimated Local Receipts	\$391,912	\$ 487,150	\$ 455,650	\$ (31,500)	-6.47%	
Estimated Ambulanc Receipts	\$60,000	\$ 60,000	\$ 60,000	\$ -	0.00%	
Other Fee Revenue	\$0	\$ 8,000	\$ -	\$ (8,000)	-100.00%	
TOTAL OPERATING FUNDING	\$ 4,749,969	\$ 4,912,731	\$ 5,056,809	\$ 144,078	2.93%	
CAPITAL						
Free Cash	\$213,896	\$ 811,403	\$ 427,933	\$ (383,470)	-47.26%	
Capital Stabilization	\$129,712	\$ -	\$ 955,000	\$ 955,000	#DIV/0!	
TOTAL CAPITAL FUNDING	\$ 343,608	\$ 811,403	\$ 1,382,933	\$ 571,530	70.44%	
TOTAL REVENUE & FINANCING SOURCES	\$ 5,093,577	\$ 5,724,134	\$ 6,439,742	\$ 715,608	12.50%	



Expenditures

EXPENDITURES & OTHER FINANCING USES					
	FY23 Budget	FY24 Budget	FY25 Budget	\$ Change	% Change
OPERATING					
General Government	\$ 989,807.00	\$ 1,083,988	\$ 1,191,299	\$ 107,311	9.90%
Public Safety	\$ 838,667.00	\$ 907,984	\$ 879,804	\$ (28,180)	-3.10%
Public Health and Regulation	\$ 150,029.00	\$ 153,713	\$ 155,887	\$ 2,174	1.41%
Public Facilities	\$ 408,698.00	\$ 433,791	\$ 445,189	\$ 11,398	2.63%
Community Services	\$ 15,988.00	\$ 16,017	\$ 16,124	\$ 107	0.67%
Culture & Recreation	\$ 35,968.00	\$ 34,065	\$ 34,959	\$ 894	2.62%
Elected Officials	\$ 112,805.00	\$ 134,182	\$ 137,538	\$ 3,356	2.50%
Education	\$ 1,935,190.00	\$ 2,096,144	\$ 2,315,245	\$ 219,101	10.45%
TOTAL OPERATING EXPENDITURES	\$ 4,487,152	\$ 4,859,884	\$ 5,176,045	\$ 316,161	6.51%
Retirement	\$ 164,088	\$ 163,953	\$ 180,877	\$ 16,924	10.32%
Group Health & Life Insurance	\$ 179,523	\$ 215,809	\$ 228,196	\$ 12,387	5.74%
Medicare/Unemployment	\$ 27,608	\$ 31,000	\$ 31,000	\$ -	0.00%
Total Personnel Expenses	\$ 371,219	\$ 410,762	\$ 440,073	\$ 29,311	7.14%
Debt Expenses					
Town Debt Service	\$ 146,379	\$ 36,459	\$ 35,719	\$ (740)	-2.03%
				\$ -	
Total Debt Expenses	\$ 146,379	\$ 36,459	\$ 35,719	\$ (740)	-2.03%
Articles					
Ambulance Reserves	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	0.00%
Assessors' Property Reval	\$ 18,500	\$ 22,000	\$ 20,000	\$ (2,000)	-9.09%
Funded by Free Cash	\$ 16,661	\$ 80,000	\$ 19,066	\$ (60,934)	-76.17%
General Stabilization Appropriation from Free Cash	\$ -	\$ 212,403	\$ 106,983	\$ (105,420)	-49.63%
Capital Stabilization Appropriation from Free Cash	\$ 175,000	\$ 450,000	\$ 215,000	\$ (235,000)	-52.22%
Capital Improvements from Release of Overlay Funds	\$ -	\$ -	\$ -	\$ -	0.00%
Capital Improvements from Capital Improvement Fund	\$ 129,712	\$ -	\$ 955,000	\$ 955,000	#DIV/0!
Capital Improvements from Debt Funds	\$ -	\$ -	\$ -	\$ -	0.00%
Returned Funds	\$ -	\$ (126,763)	\$ -	\$ 126,763	0.00%
Special Articles Total	\$ 399,873	\$ 697,640	\$ 1,376,049	\$ 678,409	97.24%
Additional					
Overlay	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	0.00%
Cherry Sheet Offset	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.00%
State Charges	\$ 3,392	\$ 3,978	\$ 2,972	\$ (1,006)	-25.29%
Snow and Ice Deficit	\$ 56,000	\$ 80,000	\$ 14,774	\$ (65,226)	-81.53%
Total Additional Charge	\$ 96,892	\$ 121,478	\$ 55,246	\$ (66,232)	-54.52%
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 5,130,296	\$ 5,715,461	\$ 6,643,059	\$ 927,598	16.23%



Fund Balances¹

General Fund

Phillipston's General Fund is defined as *"is the government's primary operating fund. It accounts for all financial resources of the general government except those required to be accounted for in another fund."* according to the most recent financial statements.

Community Preservation Fund

The Town operates a Community Preservation Fund, *"in accordance with the Massachusetts Community Preservation Act. Funds are used to acquire or develop open space and recreational facilities, preservation of historic resources, and affordable housing."*

ARPA Fund

The Town's ARPA Fund *"was established as a major fund in fiscal year 2022 and is used to account for the Town's expenditures of grant awards from the American Rescue Plan Act of 2021, or ARPA. The Town was awarded approximately \$0.5 million in ARPA funds, which under current federal law must be obligated before December 31, 2024, and fully expended by December 31, 2026."*

MassWorks Fund

The MassWorks Fund *"is used to account for capital funds received for public infrastructure projects that support and accelerate housing production, development, and to create jobs within the community."*

Nonmajor Governmental Funds

Phillipston has several Nonmajor Government Funds established within its accounting structure. Nonmajor Governmental Funds *"consist of special revenue, capital projects, and permanent funds that are aggregated and presented in the nonmajor governmental funds column on the governmental fund financial statements."* The 2022 Financial Statements provide the following definitions for these funds:

"Special Revenue Funds - are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects."

"Capital Projects Funds - are used to account for financial resources to be used for the acquisition or construction of major capital of major capital facilities."

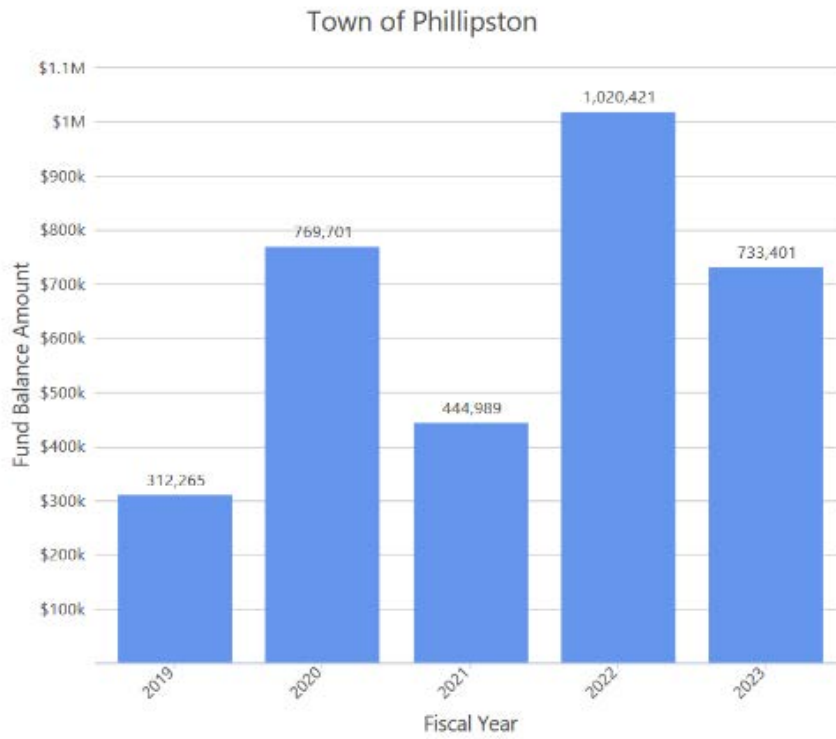
"Permanent Funds - are used to account for financial resources that are restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs."

¹ Town of Phillipston, Massachusetts. "Report on Examination of the Basic Financial Statements and Additional Information", "Year Ended June 30, 2022", Page 18.



DLS
DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Data Analytics and Resources Bureau
Category 1 - Unreserved Undesignated Fund Balance (UUFB)
Data current as of 04/12/2024





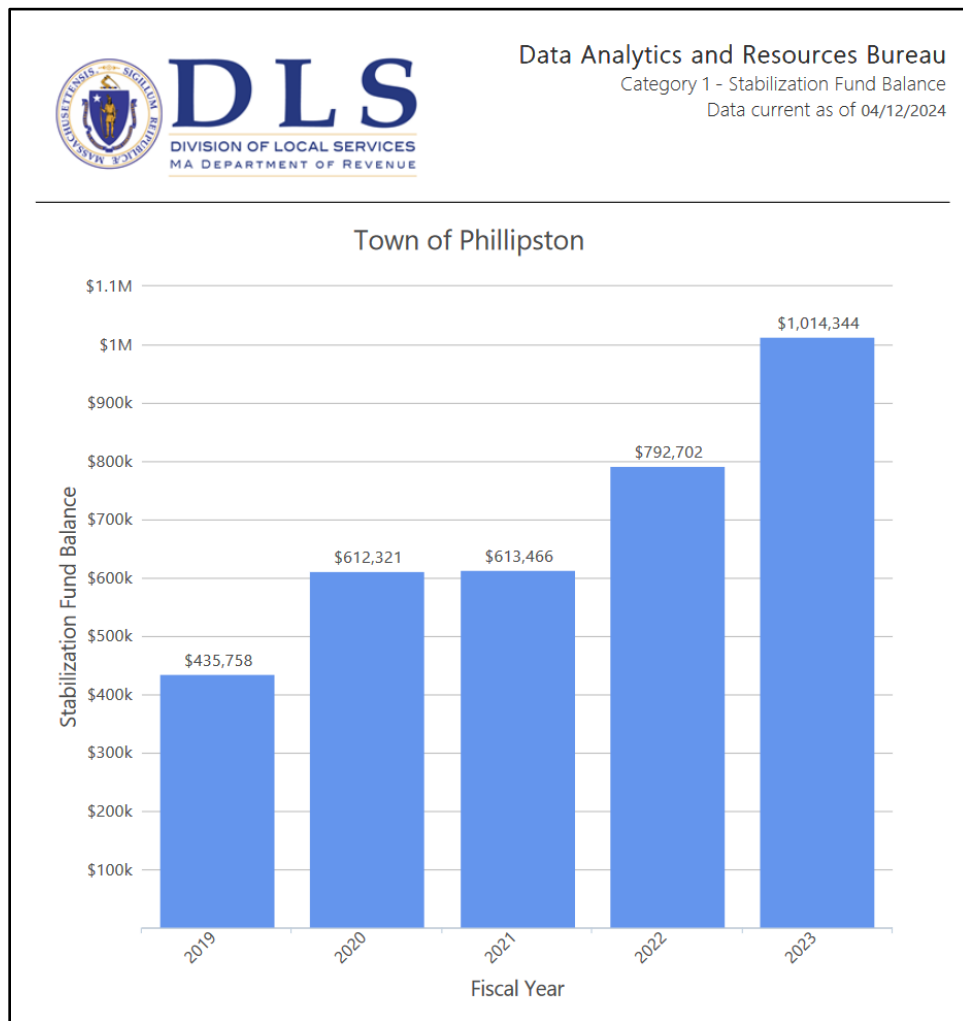
Stabilization Funds

Overview¹

The town of Phillipston maintains three separate stabilization funds: general, fire, and capital in accordance with Massachusetts General Law Chapter 40, Section 5B. Each requires a two-thirds vote of Town Meeting for any expenditure. The accounting for these funds is combined in the annual financial statements under “Nonmajor Governmental Funds”.

General Stabilization Fund

Town of Phillipston FY2022 Financial Statement definition: “*The General Stabilization fund may be used for any municipal purpose*”.



¹ Town of Phillipston, Massachusetts. “Report on Examination of the Basic Financial Statements and Additional Information”, “Year Ended June 30, 2022”, Page 22.

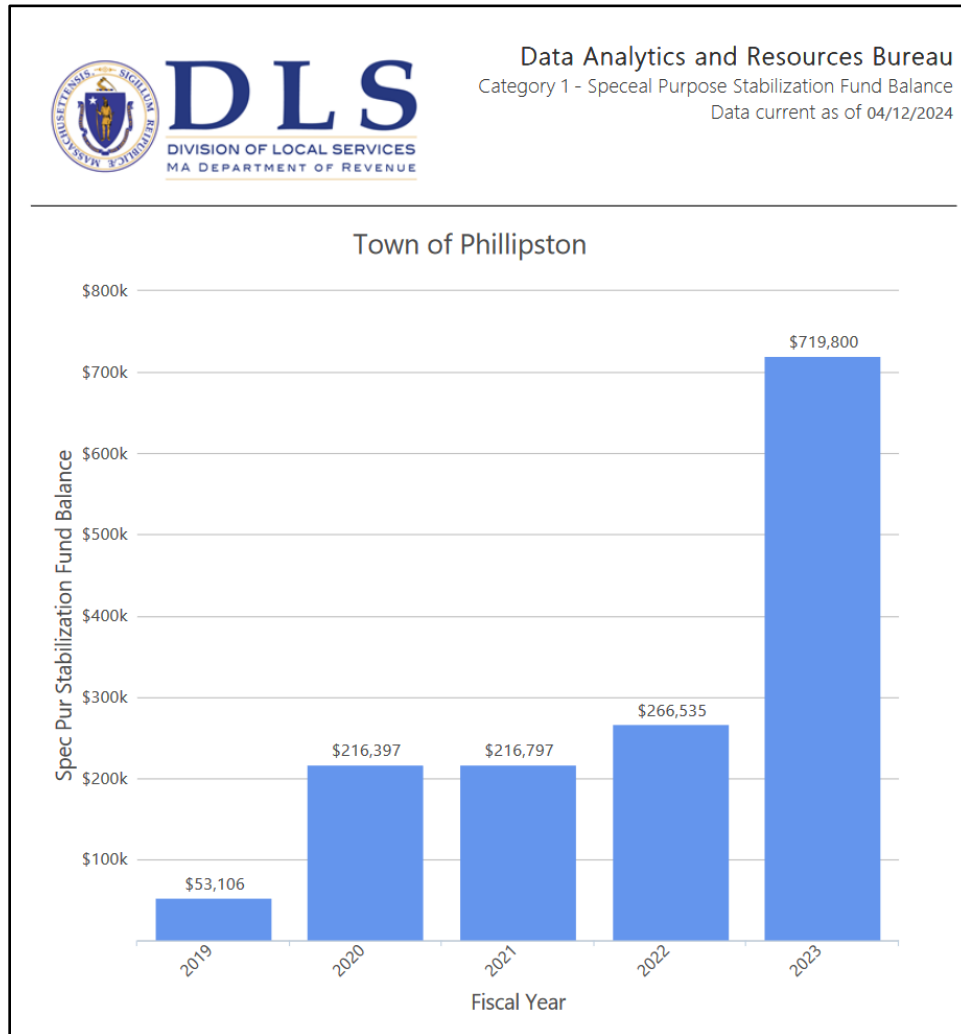


Fire Stabilization Fund

Town of Phillipston FY2022 Financial Statement definition: *“The Fire Stabilization Fund for any fire department purpose”*.

Capital Stabilization Fund

Town of Phillipston FY2022 Financial Statement definition: *“The Capital Stabilization Fund may be used for capital or debt”*.





Balance Sheet¹

Audited June 30, 2022

TOWN OF PHILLIPSTON, MASSACHUSETTS						
GOVERNMENTAL FUNDS						
BALANCE SHEET						
JUNE 30, 2022						
	General Fund	Community Preservation Fund	ARPA Fund	Massworks Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets:						
Cash and cash equivalents	\$ 819,019	\$ 797,428	\$ 222,510	\$ -	\$ 553,611	\$ 2,392,568
Investments	1,831,532	-	-	-	-	1,831,532
Receivables, net of allowance:						
Property taxes	259,650	-	-	-	-	259,650
Departmental and other	388,694	831	-	-	86,294	475,819
Intergovernmental	-	-	-	115,740	110,715	226,455
Due from other funds	100,270	-	-	-	-	100,270
Total Assets	3,399,165	798,259	222,510	115,740	750,620	5,286,294
Deferred Outflows of Resources:						
	-	-	-	-	-	-
Total Assets and Deferred Outflows of Resources	\$ 3,399,165	\$ 798,259	\$ 222,510	\$ 115,740	\$ 750,620	\$ 5,286,294
Liabilities:						
Warrants and accounts payable	\$ 199,567	\$ 11,316	\$ -	\$ 15,470	\$ 77,802	\$ 304,155
Unearned revenue	-	-	222,510	-	-	222,510
Other liabilities	36,752	-	-	-	-	36,752
Short-term notes payable	-	-	-	-	108,800	108,800
Due to other funds	-	-	-	100,270	-	100,270
Total Liabilities	236,319	11,316	222,510	115,740	186,602	772,487
Deferred Inflows of Resources:						
Unavailable revenues - property taxes	542,468	831	-	-	-	543,299
Unavailable revenues - department and other	47,322	-	-	-	86,294	133,616
Total Deferred Inflows of Resources	589,790	831	-	-	86,294	676,915
Fund Balances:						
Nonspendable	-	-	-	-	39,957	39,957
Restricted	-	786,112	-	-	597,040	1,383,152
Assigned	521,816	-	-	-	-	521,816
Unassigned	2,051,240	-	-	-	(159,273)	1,891,967
Total Fund Balances	2,573,056	786,112	-	-	477,724	3,836,892
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 3,399,165	\$ 798,259	\$ 222,510	\$ 115,740	\$ 750,620	\$ 5,286,294

¹ Town of Phillipston, Massachusetts. "Report on Examination of the Basic Financial Statements and Additional Information", "Year Ended June 30, 2022", Page 12.



Departmental



General Government





Board of Selectmen

Contact	Phone & Email	Location
Melanie Jackson Administrative Assistant	978-249-6828 selectman@phillipston-ma.gov	Town Hall 50 The Common

Mission Statement & Departmental Activities

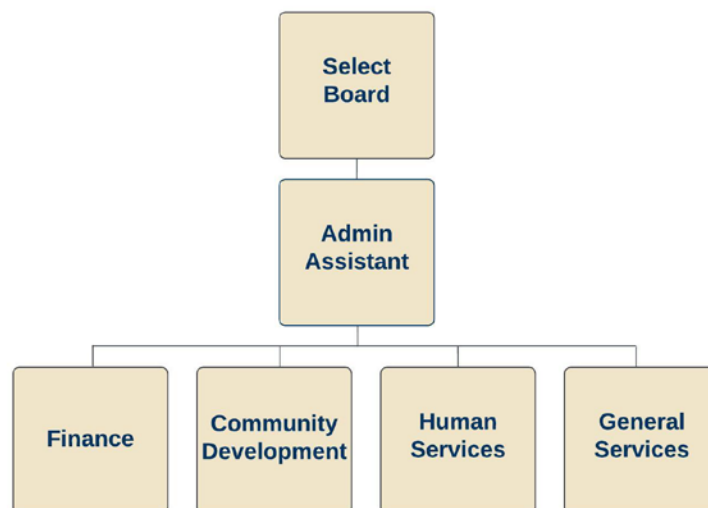
The Board of Selectmen's mission is to provide strong community leadership to ensure a high quality of life through the promotion of professional, quality, and accountable service; responsiveness to community issues and concerns; growth management; long-term financial stability; an atmosphere for a good local economy; environmental stewardship. We're committed to engaging all segments of our community and promoting town-wide consensus and unity of purpose.



Brief Description of the Department

The Board of Selectmen's office is responsible for setting the strategic direction for the Town, policy development, and review for compliance. The Board appoints an Administrative Assistant who assists in overseeing the Town departments and the day-to-day administration of the general government of the Town.

Organizational Chart

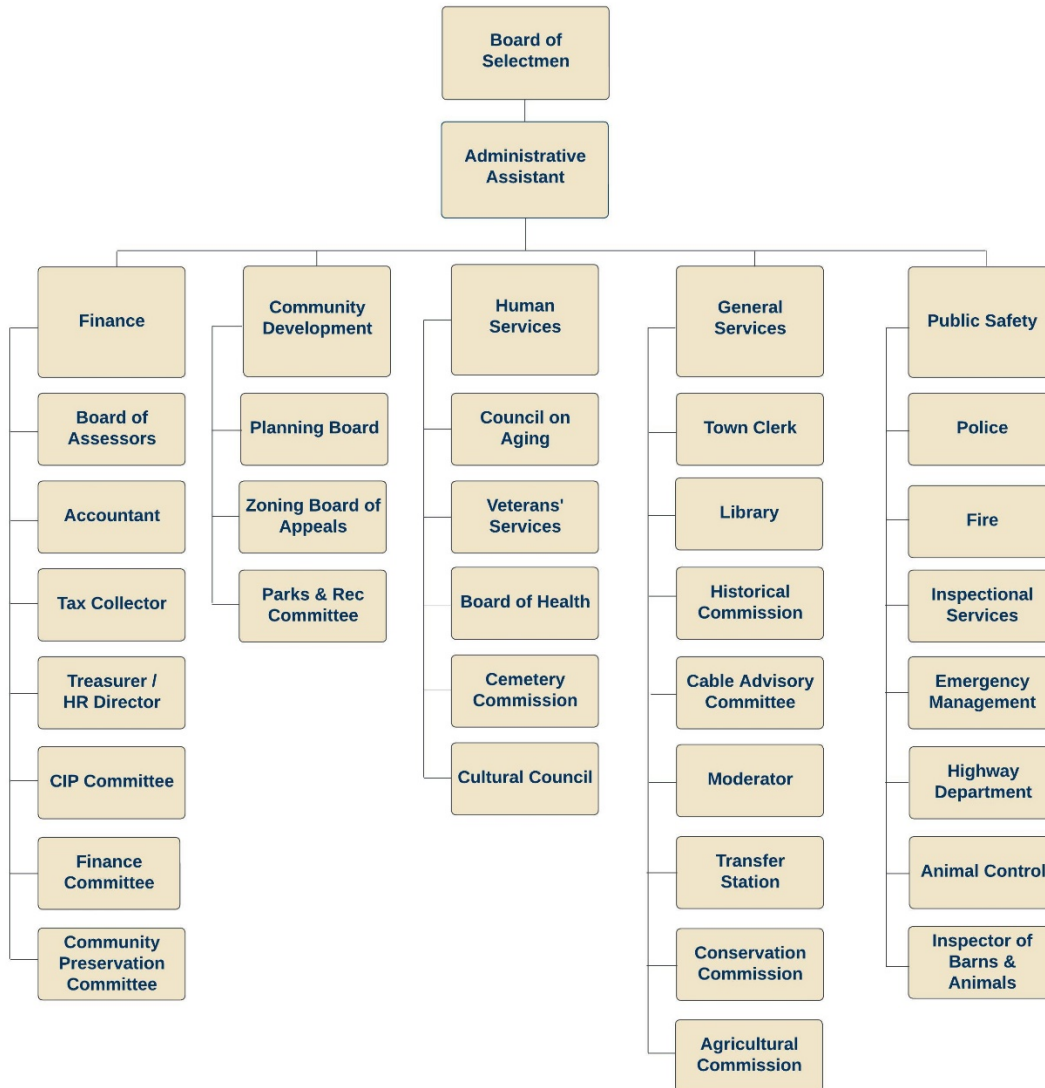




Other Boards, Committees, and Commissions

Phillipston operates several other boards, committees, and commissions, which do not necessarily fall under major departments of the Town but play critical roles. These vital government groups cover areas of agriculture, health, and the Town’s cemeteries as well as history, conservation, planning, zoning, and human services. Each group is dedicated to the health and safety of Phillipston be it financial, environmental, economic, or personal and is guided by the Board of Selectmen’s vision.

Organizational Chart





Areas of Administration

Queen Lake

The Queen Lake Beach and boat launch is managed by the Board of Selectmen. The beach is open and free for public use from Memorial Day through Labor Day. The Selectmen appoint a caretaker of the beach each year to ensure the beach is clean and in good order. The boat ramp is open from dawn until 10:00AM and again at 6:00PM. The Queen Lake Association (not a Town entity) is in the process of constructing a signboard for the beach and boat launch area, which will consolidate all the signage that is currently posted in various places. The Association is also active in ensuring the vitality of the lake in their promotion of stopping the carrying of invasive aquatic species into the lake via watercraft. The Board thanks the Association for their dedication to the environmental health of the great pond.

Phillipston Memorial Building

The Phillipston Memorial Building has been vacant since 2020. The Board of Selectmen annually appoints a custodian to the building who is responsible for overseeing its welfare. The Town has been working diligently to identify areas of the building that need attention and finding ways to fund the repairs. Grant funding has been obtained for PFAS remediation, a mandate set forth by the Department of Environmental Protection, and ARPA funds are being utilized to repair the gym roof. The building is vital to the Town as an accessible meeting place and a sports venue. We will continue to seek out grant opportunities for improvements to the building to further its utilization for the betterment of the Town.





FY23 Accomplishments

- Updated the Personnel and other workplace policies to be more relevant to today's workforce
- Established wage plan for employees
- Created Auto Dealer and Alcohol Policies for continuity
- Identified need to update snow and ice budget, which has historically been raised on the tax recap

FY24 Goal Updates

GOAL #1	Roadways
Objective	Identify non-maintained, private, and discontinued roads assessing for change in label
Measurement	Number of such roads identified and any changed
Timing	Close of FY2024
Status Update	In Progress

GOAL #2	Job Descriptions
Objective	Identify missing or outdated job descriptions
Measurement	Number missing versus number of positions
Timing	Close of FY2024
Status Update	In Progress

GOAL #3	Town Bylaws
Objective	Identify areas of the Town's bylaws that are no longer relevant and can either be deleted or revised
Measurement	Number of sections to be deleted or revised
Timing	By close of ATM warrant, the second Monday in February
Status Update	In Progress



FY25 Goals

GOAL #1	Transportation
Objective	Establish MART Services
Measurement	Number of monthly rides utilized per month
Timing	Close of FY2025

GOAL #2	Americans with Disabilities
Objective	Complete self-examination for ADA compliance
Measurement	Identify projects to be completed for ADA compliance
Timing	Close of FY2025

GOAL #3	Develop Job Descriptions
Objective	Identify updates needed, or creation of, job description
Measurement	100% completion of job descriptions for each Town position
Timing	Close of FY2025

Trends/Metrics

Description	FY2022	FY2023	FY2024	FY2025 (Target)
Transportation	0	0	0	10
# of Projects Completed	N/A	N/A	0	1
% of Job Descriptions Completed	N/A	N/A	In-progress	100%



Budget (Board of Selectmen)

Board of Selectmen	Account Number	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Proposed	\$ Change from FY24	% Change from FY24
SALARIES								
Selectmen Stipends - Elected	1000-122-5110-0000	7,724	9,598	8,671	10,084	10,336	252	2.50%
Selectman Salaries	1000-122-5115-0000	135,966	38,423	74,417	88,842	91,063	2,221	2.50%
Department Assistant	1000-122-5111-0000	-	-	-	20,880	21,320	440	2.11%
Queen Lake Salaries	1000-122-5116-0000	-	1,904	1,622	1,948	1,997	49	2.52%
PMB Custodial Salaries	1000-301-5115-0000	748	3,378	3,156	10,000	16,913	6,913	69.13%
Buildings & Grounds Keeper		-	-	-	35,000	35,000	-	0.00%
SALARIES EXP. - SUBTOTAL		144,438	53,303	87,866	166,754	176,629	9,875	5.92%
OPERATING								
Selectman Expenses	1000-122-5201-0000	198,359	204,737	226,323	228,250	233,750	5,500	2.41%
ADA Improvement Expenses		-	-	-	-	500	500	100.00%
IT	1000-155-5306-0000	-	-	-	25,000	36,684	11,684	46.74%
Dispatch Services	1000-230-5201-0000	65,000	67,816	70,000	77,000	50,000	(27,000)	-35.06%
PMB Repairs & Maintenance	1000-301-5801-0000	30,468	58,756	77,180	50,000	50,000	-	0.00%
Queen Lake Expenses	1000-122-5220-0000	-	1,825	-	2,100	2,152	52	100.00%
VADAR Software Maint	1000-155-5420-0000	15,756	15,204	14,414	12,884	15,000	2,116	16.42%
OPERATING EXP. - SUBTOTAL		309,583	348,338	387,917	395,234	388,086	(7,148)	-1.81%
Board of Selectmen - TOTAL		454,021	401,641	475,783	561,988	564,715	2,727	0.49%



Budget (Boards, Committees & Commissions)

Boards/Committees & Commissions	Account Number	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Proposed	\$ Change from FY24	% Change from FY24
SALARIES								
Agriculture Clerk Stipend	1000-172-5115-0000	356	383	393	403	413	10	2%
Animal Control Officer Stipend	1000-292-5112-0000	4,543	4,770	5,247	5,378	5,512	134	2%
Board of Health Salaries	1000-510-5115-0000	29,379	32,541	27,316	35,240	36,121	882	3%
Board of Health Stipends	1000-510-5110-0000	3,039	3,203	1,963	4,023	4,124	101	3%
Cemetery Salary	1000-491-5112-0000	9,066	10,852	12,694	16,575	16,989	414	2%
Cemetery Commission Elected	1000-491-5110-0000	959	923	736	1,057	1,084	27	3%
Conservation Clerk Stipend	1000-171-5115-0000	820	861	663	883	905	22	2%
Emergency Man Stipend	1000-291-5112-0000	5,345	5,612	6,173	6,328	6,486	158	2%
Finance Com Clerk Stipend	1000-131-5110-0000	778	621	827	848	869	21	2%
Historical Com Stipends	1000-691-5115-0000	-	50	51	51	151	100	196%
Inspector of Barns & Animals	1000-290-5112-0000	754	792	812	832	853	21	3%
Moderator Stipend	1000-114-5110-0000	332	376	386	396	406	10	3%
Planning Board Clerk	1000-175-5115-0000	-	1,500	1,537	1,575	1,622	47	3%
Planning Board Secretary	1000-175-5112-0000	4,551	-	-	5,389	5,551	162	3%
Planning Board Stipends	1000-175-5110-0000	6,558	6,886	7,058	7,235	7,416	181	3%
Zoning Appeals Clerk Stipend	1000-176-5115-0000	779	621	-	849	870	21	2%
SALARIES EXP. - SUBTOTAL		67,260	69,991	65,856	87,062	89,372	2,311	3%
OPERATING								
Agriculture Expenses	1000-172-5201-0000	1,650	1,070	1,527	1,539	1,539	-	0%
Animal Control Expenses	1000-292-5201-0000	558	1,132	534	1,905	1,905	-	0%
Board of Health Expenses	1000-510-5201-0000	40,767	34,993	44,410	43,656	43,656	-	0%
Cemetery Commission	1000-491-5201-0000	4,940	4,940	3,142	5,679	5,679	-	0%
CIP Committee Expenses	1000-130-5201-0000	-	-	-	50	50	-	0%
Conservation Expenses	1000-171-5201-0000	2,814	1,148	1,276	2,500	2,500	-	0%
Council on Aging Expenses	1000-541-5201-0000	-	230	132	500	500	-	100%
Emergency Man Expenses	1000-291-5201-0000	8,495	2,844	8,116	10,000	10,000	-	0%
Finance Com Expenses	1000-131-5201-0000	-	135	-	300	300	-	0%
Finance Com Reserve Fund	1000-132-5701-0000	24,000	-	20,000	42,409	75,000	32,591	77%
Historical Com Expenses	1000-691-5201-0000	-	40	-	50	125	75	150%
Inspector of Barns & Animals	1000-290-5201-0000	-	100	49	100	100	-	0%
Moderator Expenses	1000-114-5201-0000	20	-	-	50	50	-	0%
Planning Board Consultant	1000-175-5300-0000	-	1,684	-	26,266	27,054	788	3%
Planning Board Expenses	1000-175-5201-0000	12	535	-	3,280	3,378	98	3%
Recreation Expense	1000-630-5201-0000	-	-	-	5,000	5,000	-	0%
Veterans Services Admin.	1000-543-5220-0000	5,270	5,363	5,488	5,517	5,624	107	2%
Veterans Srvcs Benefits	1000-543-5601-0000	960	-	10,000	10,000	10,000	-	0%
Zoning Appeals Expenses	1000-176-5201-0000	-	-	-	120	120	-	0%
OPERATING EXP. - SUBTOTAL		89,486	54,214	94,674	158,921	192,580	33,659	21%
Boards/Committees & Commissions - TOTAL		156,746	124,204	160,530	245,983	281,952	35,970	15%



Accountant

Contact	Phone & Email	Location
Marcum LLP/Mary Erickson Town Accountant	978-249-1737 accountant@phillipston-ma.gov	Town Hall 50 The Common

Mission Statement & Departmental Activities

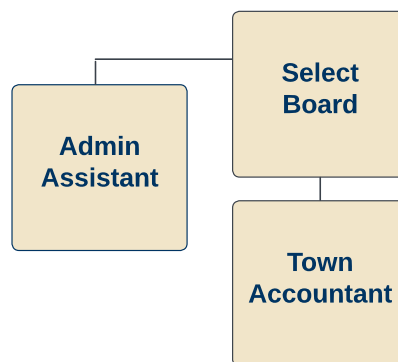
The mission of the Town Accountant is to provide efficient and accurate accounting services, making certain that all accounts and ledgers are maintained in accordance with established and accepted accounting procedures. The accountant is responsible for the monitoring of all Town accounts and the issuance of reports having to do with receipt and expenditure of Town funds.

Brief Description of the Department

The Town Accountant processes all accounts payable, reviews and approves payroll, produces monthly expenditure reports, issues 1099 forms and completes end of year procedures. Phillipston contracts with Marcum, LLP as a vendor for its accounting services. The accountant is available via email or in-office every other Wednesday.



Organizational Chart



FY23 Accomplishments

- Established consistent accounts payable protocols
- Cleaned up vendors in accounting software
- Established consistent reconciliation practices with Tax Collector and Treasurer



Budget

Accountant	Account Number	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Proposed	\$ Change from FY24	% Change from FY24
SALARIES								
Accountant Salary	1000-135-5110-0000	20,436	16,576	45,000	48,000	50,000	2,000	4.17%
SALARIES EXP. - SUBTOTAL		20,436	16,576	45,000	48,000	50,000	2,000	4.17%
OPERATING								
Accountant Expenses	1000-135-5201-0000	702	1,287	430	1,000	1,000	-	100.00%
OPERATING EXP. - SUBTOTAL		702	1,287	430	1,000	1,000	-	0.00%
Accountant - TOTAL		21,138	17,863	45,430	49,000	51,000	2,000	4.08%



Assessors

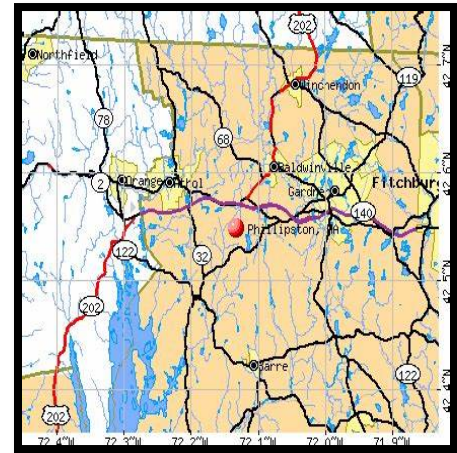
Contact	Phone & Email	Location
Maureen Cote Administrative Assistant	978-249-1732 assessors@phillipston-ma.gov	Town Hall 50 The Common

Mission Statement & Departmental Activities

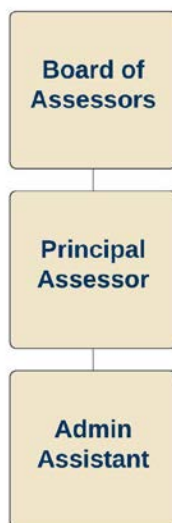
All of the assessors' activities are intended to ensure that taxpayers pay an equitable tax. Every year assessors conduct market studies to determine what value adjustments are required to maintain property values at or near 100% of market value. The State Department of Revenue requires assessors to submit their valuations for review and certification every year, with a full revaluation completed every five years.

Brief Description of the Department

In Massachusetts, assessors are either appointed or elected to three-year terms. State law requires that assessors value all real estate and personal property subject to taxation. Assessed valuations are based on "full and fair cash value" as of the January 1st preceding each fiscal year. Assessors do not raise or lower taxes. That responsibility falls to those citizens who choose to be involved with Town Meeting and budget preparation process. Assessors simply assess taxes in an amount sufficient to cover state and local appropriations.



Organizational Chart





FY23 Accomplishments

- Posted Property record cards to GIS mapping
- Interim year adjustments
- Vacant land verification

FY23 TAX RECAPITULATION

Total amount voted by Town Meeting to be raised	\$ 5,237,922.88
Total estimated receipts & revenue	\$ 1,300,760.00
Net amount to be raised by taxation	\$ 3,937,162.88

Valuation by Class	
Residential	\$291,054,950.00
Commercial	\$ 8,008,209.00
Industrial	<u>\$ 659,500.00</u>
Total Real Estate	\$299,722,659.00
Personal Property	<u>\$ 6,909,964.00</u>
Total Real Estate and Personal Property	\$306,632,623.00

Tax Rate \$ 12.84 per thousand

Total Valuation of \$306,632,623.00 / 1000 = \$306,632.00 equals \$1.00 on tax rate.

Respectfully Submitted,
David Manty, Chairman
Luanne Royer, MAA, Clerk
Earl Sweat, Member



FY24 Goal Updates

GOAL #1	Secret Lake Revaluation
Objective	Secret Lake corrections and revaluation
Measurement	All properties verified with recorded plans and deeds
Timing	For timely submission to DOR Sept 2023
Status Update	Completed

GOAL #2	Building Permits
Objective	Obtain Building Permits from Building Dept
Measurement	Receiving permits monthly
Timing	Monthly
Status Update	Ongoing

GOAL #3	Sales Analysis
Objective	Sales analysis for FY2024 Values
Measurement	Sales analysis completed
Timing	August 2023
Status Update	New values approved by DOR/DLS

FY25 Goals

GOAL #1	Real Estate Revaluation
Objective	FY2025 Full Revaluation of all Real property
Measurement	FY2025 Full Revaluation of all Real property approved by DOR/DLS
Timing	February 2024 – October 2025



GOAL #2	Personal Property Revaluation
Objective	FY2025 Full Revaluation of All Personal Property
Measurement	FY2025 Full Revaluation of all personal property approved by DOR/DLS
Timing	March 2024 Thru September 2025

GOAL #3	Measure and List
Objective	Measure & List of all Personal Property Account
Measurement	FY2025 Measure and List of all personal property approved by DOR/DLS
Timing	March 2024 thru September 2025

Budget

Assessor	Account Number	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Proposed	\$ Change from FY24	% Change from FY24
SALARIES								
Assessors Stipends - Elected	1000-141-5110-0000	4,613	4,804	4,965	5,090	5,217	127	2.50%
Assessors Salaries	1000-141-5115-0000	15,034	11,556	20,425	25,000	28,100	3,100	12.40%
Certified Stipend	1000-141-5190-0000	-	-	-	1,000	1,000	-	0.00%
<i>Maureen Cote - \$10,100</i>							-	0.00%
<i>Susan Byrne \$18,000</i>							-	0.00%
SALARIES EXP. - SUBTOTAL		19,647	16,360	25,390	31,090	34,317	3,227	10.38%
OPERATING								
Vision Government Solutions	1000-141-5201-0000	-	-	-	5,958	6,900	942	15.81%
CAI - Mapping	1000-141-5201-0000	-	-	-	4,400	4,800	400	9.09%
Dues, office supplies & equipment, etc.	1000-141-5201-0000	-	-	-	3,642	5,300	1,658	45.52%
Expenses	1000-141-5201-0000	10,284	11,593	10,943	-	-	-	0.00%
OPERATING EXP. - SUBTOTAL		10,284	11,593	10,943	14,000	17,000	3,000	21.43%
Assessor - TOTAL		29,931	27,953	36,333	45,090	51,317	6,227	13.81%



Treasurer

Contact	Phone & Email	Location
Melanie Jackson Treasurer/HR Director	978-249-6828 treasurer@phillipston-ma.gov	Town Hall 50 The Common

Mission Statement & Departmental Activities

The Treasurer is the custodian of all funds held by the town of Phillipston and is responsible for the management of these funds including investments, borrowing funds when needed, and debt management. The Treasurer is also the Tax Title Custodian who manages all delinquent real estate taxes after a lien has been placed on a parcel. Additional responsibilities of this office include payroll and benefits administration.

Brief Description of the Department

The Office of the Treasurer consists of a part-time Treasurer and Department Assistant. The Treasurer is also the Human Resource Director, working with the Board of Selectmen on matters of personnel.

Organizational Chart



FY23 Accomplishments

- Established new protocols with new accounting firm to manage receivables and payables accurately and timely
- Successfully auctioned Town-owned property
- Improved turnover processes



FY23 Treasurer's Annual Report

Accounts	Balance as of 6/30/2023
General Fund	
Unibank (5)	583,353.37
Bank Hometown (4)	2,917,201.84
TD Bank (1)	6,824.14
Trust and Stabilization	
Bartholomew (11)	1,932,556.56
	5,439,935.91
Debt Service (Principal & Interest)	Balance as of 6/30/2023
Highway Barn	689,331.43
	689,331.43
Tax Title (52 Properties)	Balance as of 6/30/2023
Tax	421,932.99
Interest	346,999.11
Fees	18,126.56
Total Outstanding	787,058.66
Town Owned Property Auction Sales:	141,913.87



FY24 Goal Updates

GOAL #1	Reconcile Old Outstanding Unipay Discrepancy
Objective	Organize Tax Title Files
Measurement	Organize into: Previous attorney, current attorney, land of low value
Timing	FY2024
Status Update	Complete

GOAL #2	Complete Tailings for the First Time in Phillipston History
Objective	Identify outstanding checks from all payable accounts Identify notifiable and cashable checks Reduce amount of outstanding payables
Measurement	Bank balances versus outstanding balance Percentage of checks made to town employees Reduction of outstanding amount
Timing	FY2024
Status Update	Ongoing

GOAL #3	Foreclose on Tax Title Properties
Objective	Personnel File Audit
Measurement	Identify personnel files with missing or outdated information
Timing	FY2024
Status Update	Ongoing



FY25 Goals

GOAL #1	Tailings
Objective	Complete first year of tailings and turn unclaimed funds to the Town through FY2022
Measurement	Amount turned over to the Town, amount reissued to vendors
Timing	September 2024

GOAL #2	Foreclosures
Objective	Send a number of parcels to land court for foreclosure
Measurement	Number of parcels in tax title compared to foreclosure
Timing	Close of FY2025

GOAL #3	Reconciliation
Objective	Find all unreconciled receivable between accountant and tax collector
Measurement	Unreconciled amounts to a zero balance
Timing	Close of FY2025

Trends/Metrics

Description	FY2022	FY2023	FY2024 (2 nd Qtr.)	FY2025 (Target)
Reduction of Outstanding tax title	\$317,544	\$341,172	\$414, 284	\$300,000
Reduction of vendor Tailings	\$2,408	\$3,488	N/A	FY24 Uncashed amount
Reduction of unreconciled collections	\$-3,601.77	\$-3,223.20	\$.01	\$0



Budget

Treasurer	Account Number	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Proposed	\$ Change from FY24	% Change from FY24
SALARIES								
Treasurer Salary	1000-145-5110-0000	50,768	24,284	26,400	30,603	31,369	766	2.50%
Certified Stipend	1000-145-5190-0000	-	-	-	1,000	1,000	-	0.00%
<i>Assistant Treasurer Salary</i>	1000-145-5115-0000	-	1,280	1,397	3,947	4,000	53	1.34%
SALARIES EXP. - SUBTOTAL		50,768	25,564	27,797	35,550	36,369	819	2.30%
OPERATING								
Treasurer Expenses	1000-145-5201-0000	6,868	6,062	5,087	7,000	8,000	1,000	14.29%
Treasurer Tax Title Expenses	1000-145-5240-0000	18,290	19,672	20,012	20,000	20,000	-	0.00%
OPERATING EXP. - SUBTOTAL		25,158	25,734	25,099	27,000	28,000	1,000	3.70%
Treasurer - TOTAL		75,926	51,298	52,896	62,550	64,369	1,819	2.91%



Tax Collector

Contact	Phone & Email	Location
Sally Kastberg Tax Collector	978-249-1731 taxcollector@phillipston- ma.gov	Town Hall 50 The Common

Mission Statement & Departmental Activities

The function of the Tax Collector's office is to collect all receivables committed by warrants and to follow Massachusetts General Laws under Chapter 60.

Brief Description of the Department

The Tax Collector's office consists of a part-time elected Tax Collector and part-time appointed Assistant Tax Collector. The Tax Collector's office is open to the public on Mondays from 1:00PM-4:00PM and Wednesdays from 1:00PM-6:00PM.



Organizational Chart



FY23 Accomplishments

- Re-organizing the office space and cleaning out old files
- Updating the file system
- Placing and recording eight outstanding Real Estate Properties into Tax Title



FY24 Goal Updates

GOAL #1	Tax Takings
Objective	Become current on tax takings
Measurement	Outstanding years not taken
Timing	Close of FY2024
Status Update	In Progress

GOAL #2	Reconcile
Objective	Reconcile prior chargebacks
Measurement	Reduce amount of chargebacks not posted
Timing	Close of F20Y24
Status Update	In Progress

GOAL #3	Uncollectables
Objective	Abate uncollectible amounts
Measurement	Abate all small amounts left from payments
Timing	Close of F20Y24
Status Update	In Progress

FY25 Goals

GOAL #1	Timely Refunds
Objective	To send out a timely refund
Measurement	Outstanding refunds not processed by 6/30/2024
Timing	Close of FY2025

GOAL #2	Delinquent Taxes
Objective	Place outstanding fiscal year real estate into tax title
Measurement	Amount of taxes not taken by 6/30/202
Timing	September 2024



GOAL #3	Old Records
Objective	Identify prior years that can be shredded
Measurement	25% of prior year's shredded after permission gained
Timing	Close of FY2025

Trends/Metrics

Description	FY2022	FY2023	FY2024	FY2025 (Target)
Refunds not processed prior to 6/30	\$13,973	\$6,793	\$3,500	\$0
Outstanding prior year amounts by 6/30	\$111,504	\$83,910	\$75,000	\$0
% of old records shredded	0	10%	50%	100%

Budget

Collector	Account Number	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Proposed	\$ Change from FY24	% Change from FY24
SALARIES								
Collector Salary - Elected	1000-146-5110-0000	27,417	28,788	31,667	41,956	43,005	1,049	2.50%
Certified Stipend	1000-146-5190-0000	-	-	-	1,000	1,000	-	0.00%
Asst. Collector Salary	1000-146-5115-0000	7,101	5,654	5,368	7,375	7,560	185	2.51%
SALARIES EXP. - SUBTOTAL		34,518	34,442	37,035	50,331	51,565	1,234	2.45%
OPERATING								
Collector Expenses	1000-146-5201-0000	6,644	5,597	5,935	7,300	7,300	-	100.00%
Tax Title Expenses	1000-146-5240-0000	-	-	-	8,000	8,000	-	0.00%
OPERATING EXP. - SUBTOTAL		6,644	5,597	5,935	15,300	15,300	-	0.00%
Collector - TOTAL		41,162	40,039	42,970	65,631	66,865	1,234	1.88%



Town Clerk

Contact	Phone & Email	Location
Karin Foley, CMMC Town Clerk	978-249-1733 townclerk@phillipston-ma.gov	Town Hall 50 The Common

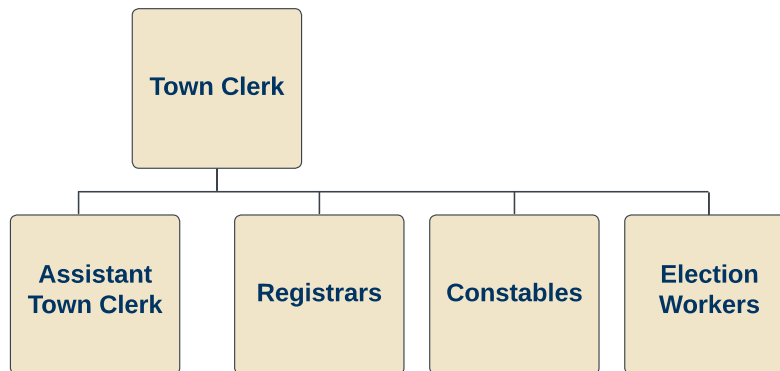
Mission Statement & Departmental Activities

The position of Town Clerk has an ancient & honorable history. In biblical times Town Clerks were scribes or scholars, learned men who were among the few people who could read and write. Their writings became the historical record of the times. The position has since evolved to include many duties now mandated by law, and many others established by tradition in the community. Town Clerks are committed to work beyond the scope of the mandates and customs of their communities and serve the citizens as the focal point of town government.

Brief Description of the Department

The Town Clerk's office is comprised of a full-time elected Town Clerk and a part-time appointed Assistant Town Clerk. Phillipston's dedicated election workers, registrars, and constables are also a part of the Town Clerk's office.

Organizational Chart





Year in Review

The Town Clerk's Office managed to license 30 more dogs than last year. Notices and fines were sent to owners of unlicensed dogs.

On November 8, 2022, a successful dual election was held. This is a challenging process with two voters lists and two ballots. The Town voted for a new Selectman to fill a vacancy, created when a Selectman moved from town. Voters also voted in their State bi-annual election. The Election workers and the Town Clerk managed it successfully.

The Town Clerk's office closed out the Annual Census with as much new information on residents as possible. The real estate market has been really moving and new construction has increased. It has been a positive experience to gather everyone's household information.

The Clerk's Office worked with boards and committees on their postings of agendas within the 48 hours and the publishing of their minutes. Boards and committees have been/are responsive and doing much better with respect to the Open Meeting Law. This is a big accomplishment.



FY24 Goal Updates

GOAL #1	Elections
Objective	Appoint the necessary number of election workers
Measurement	100% appointed
Timing	August 2023
Status Update	Completed



GOAL #2	Dog Licensing
Objective	Establish baseline for fines and late fees
Measurement	Percentage of dogs licensed on time
Timing	Start of new calendar year
Status Update	In Progress

GOAL #3	State Mandates
Objective	Complete State Mandates
Measurement	Complete 100% of state mandates for Town Clerks
Timing	Close of FY2024
Status Update	In Progress

FY25 Goals

GOAL #1	Early Voting by Mail
Objective	Get ahead of mandates
Measurement	Increase information to voters
Timing	Mail applications to vote by mail with census

GOAL #2	Elections
Objective	Increase the number of election workers from FY2024
Measurement	Have election workers help with mailing ballots Increase workers for in person early voting Recruit a minimum of 5 more workers
Timing	August before Presidential Election 2024

GOAL #3	Retirement Preparations
Objective	Start preparing office for retirement
Measurement	Make sure all files are organized – Develop process and procedure guidelines
Timing	Before retirement 2025



Trends/Metrics

Description	FY2023	FY2024 (2nd ^d Qtr.)	FY2025 (Estimated)
Number of Elections	4	4	3
Dog Licenses	471	493	520
Number of Birth Certificates Issued	17	4	15
Number of Death Certificates Issued	14	3	12
Number of Marriage Licenses Issued	3	3	3
Number of DBA's Issued	8	2	10

Budget

Town Clerk	Account Number	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Proposed	\$ Change from FY24	% Change from FY24
SALARIES								
Town Clerk Salary - Elected	1000-161-5110-0000	47,000	48,288	53,165	63,554	65,143	1,589	2.50%
Certified Stipend	1000-161-5190-0000	-	-	-	1,000	1,000	-	0.00%
Asst Town Clerk Salary	1000-161-5115-0000	2,743	1,956	2,277	4,282	4,390	108	2.52%
Constable Stipend	1000-190-5110-0000	308	750	769	788	808	20	2.54%
SALARIES EXP. - SUBTOTAL		50,051	50,994	56,211	69,624	71,341	1,717	2.47%
OPERATING								
Town Clerk Expenses	1000-161-5201-0000	3,408	3,497	4,689	4,622	4,622	-	100.00%
Voter Registration	1000-161-5220-0000	250	250	225	250	250	-	0.00%
Election & Registration	1000-161-5230-0000	6,879	2,892	4,525	5,200	6,900	1,700	32.69%
OPERATING EXP. - SUBTOTAL		10,537	6,639	9,439	10,072	11,772	1,700	16.88%
Town Clerk - TOTAL		60,588	57,633	65,650	79,696	83,113	3,417	4.29%



Public Safety





Police

Contact	Phone & Email	Location
Kevin Dodge Chief of Police	978-249-3560 police@phillipston-ma.gov	Police Station 40 The Common

Mission Statement & Departmental Activities

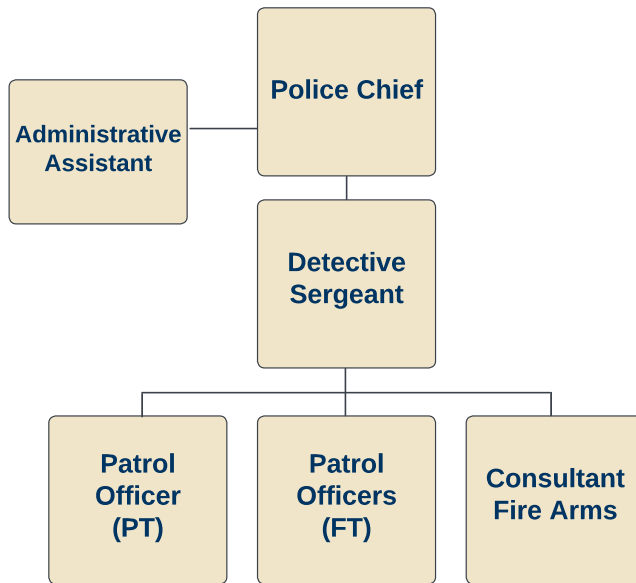
To seek new and innovative ways to improve the quality of police service so we may be better able to respond to the needs of the Town of Phillipston.



Brief Description of the Department

The Phillipston Police Department is comprised of a full-time working Chief, a full-time Detective Sergeant, a full-time patrol officer, and several part-time patrol officers. FY2024 Dispatch services are handled through the Town of Templeton's Police Department and can be reached at 978-939-8875.

Organizational Chart





Year in Review

Dear Select board members,

Please accept this letter as a review of accomplishments and milestones within the Phillipston Police department. Calendar year 2023 has been a year of development for the Department.

We have been fortunate to receive funding for a traffic speed safety trailer. The trailer is deployed to roadways within Phillipston that provides instant feedback to drivers of their vehicle speed as well as data used by the Police Department to better conduct traffic enforcement in critical areas.

We also obtained a “MILO” Use of Force judgment simulator. This provides a platform for our Officers to train on an interactive video system with a wide variety of police-based scenarios and training capabilities. This project was submitted to Central Mass Homeland Security Committee approximately 2 ½ years ago, with funding approved & released in November 2022. Finalization of project specifications and related costs came in the early summer of 2023. Our department now has (2) M.P.T.C (Mass Police Training Committee) Certified Instructors to provide this training.

Soon we will invite members of Phillipston Town Government to view and experience its capability. Over the past 3 years, Massachusetts P.O.S.T.C (Police Officers Standards and Training Commission) has recognized the critical need for Officers to have training on situational de-escalation and use of force judgment training. This platform provides it.

We continue to seek available training opportunities that keep our Officers developing their skills and knowledge in an ever-changing career field. We would like to thank all Boards, Committees and Departments in The Town of Phillipston for their continued support and teamwork.

Respectfully,

Kevin Dodge
Chief of Police
Phillipston Police Department



FY24 Goal Updates

GOAL #1	Staffing
Objective	Increase full-time staff
Measurement	Fill one open full-time position
Timing	FY2024
Status Update	In Progress

GOAL #2	Firearms
Objective	Improve firearms licensing process
Measurement	Reduce length of time of issuance at Department level
Timing	Close of FY2024
Status Update	In Progress

GOAL #3	Training and Meeting Space for MILO Simulator
Objective	Create an appropriate training and meeting space
Measurement	Space for all officers and necessary equipment
Timing	Close of FY2024
Status Update	In Progress

GOAL #4	Department Policies and Procedures
Objective	Updated and revised in accordance with MPTC and POST standards
Measurement	Provided on thumb drives issued to each Officer
Timing	FY2024 / (Continual as changes are amended)
Status Update	In Progress



GOAL #5	Traffic Speed Measuring Trailer
Objective	Provide instant traffic speed to motorists and enforcement information to Department
Measurement	Mobile ability to be placed around Town
Timing	FY2024
Status Update	In Progress

FY25 Goals

GOAL #1	Training and Development
Objective	Use available Federal, State, and Local Resources
Measurement	For improvement in all phases of Department operation
Timing	In Progress

GOAL #2	Expanding Community Relations
Objective	Having Officers available for Town gatherings and functions
Measurement	Continual
Timing	In Progress

GOAL #3	Emergency Preparedness
Objective	Acquire and maintain necessary equipment for unexpected weather events and disasters
Measurement	Use Department trailer for immediate deployment as needed
Timing	In Progress



Budget

Police	Account Number	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Proposed	\$ Change from FY24	% Change from FY24
SALARIES								
Police Chief Salary	1000-210-5109-0000	70,960	74,868	84,474	84,822	86,944	2,122	2.50%
Chief "On-Duty" Hoilday		-	-	-	3,263	3,344	81	2.48%
Police Salaries	1000-210-5110-0000	225,689	240,521	246,615	276,553	272,929	(3,624)	-1.31%
Police Administrative Asst.		3,447	3,394	4,299	-	7,307	7,307	100.00%
SALARIES EXP. - SUBTOTAL		300,096	318,783	335,389	364,638	370,524	5,886	1.61%
OPERATING								
Police Expenses	1000-210-5201-0000	71,571	123,844	121,269	120,160	105,060	(15,100)	100.00%
OPERATING EXP. - SUBTOTAL		71,571	123,844	121,269	120,160	105,060	(15,100)	-12.57%
Police - TOTAL		371,667	442,627	456,658	484,798	475,584	(9,214)	-1.90%



Fire

Contact	Phone & Email	Location
Jeffrey Parker Fire Chief	978-249-6302 fire@phillipston-ma.gov	Fire Station 90 State Road

Mission Statement & Departmental Activities

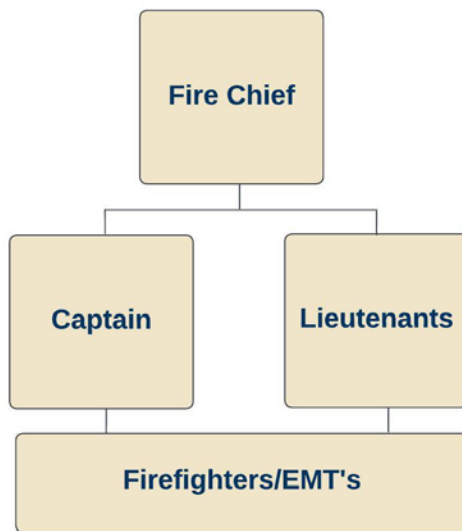
The Phillipston Fire Department is proudly committed to providing protection of life and property from the dangers of fire and other disasters. We are equally proud to serve those in need by providing quality, caring emergency medical services. Our goal is to serve the Town by staying current with training standards and by educating the public in an effort to make everyone safer.



Brief Description of the Department

The Phillipston Fire Department is comprised of a part-time Fire Chief, a full-time Captain, a full-time Lieutenant, a Call Lieutenant, and several Call Firefighters and EMT's.

Organizational Chart



Year in Review



PHILLIPSTON FIRE DEPARTMENT

90 STATE ROAD

PHILLIPSTON, MA 01331

PHONE: (978)249-6302

FAX: (978)249-8012

EMAIL: fire@phillipston-ma.gov



To the Honorable Board of Selectmen and the Citizens of the Town of Phillipston.

The Phillipston Fire Department made a total of 300 fire and EMS related calls which included a total of 140 medical calls for service in Fiscal Year 2023.

The Phillipston Fire Department has also taken part in fire prevention through permit inspections (propane, oil tank and oil burners, Smoke detector and Carbon Monoxide detector inspections, etc.) and home safety inspections in the Community and this is an integral part of our mission and goals in always striving to help make the Town of Phillipston and its citizens as safe as possible. We completed a total of 77 permit inspections and 25 home inspections. We accomplished many good things in FY23. We had one full-time member and one Call Firefighter graduate from the MA Fire Academy Recruit Program. I would like to take this opportunity to commend the Firefighters and EMT's of the Phillipston Fire Department, and their dedication and service all year. We have been short-staffed on our call department and again look to adding new members in the coming year. We did add a total of 2 part time call members, and they have been very active with us. They are vital to provide additional coverage for calls in conjunction with our full-time staff. This was our third year with a 2nd full-time firefighter, and it has proved very beneficial to our department and the needed staffing.

<u>APPARATUS</u>	<u>YEAR/MODEL</u>	<u>MILES</u>	<u>CONDITION</u>
Engine 1	2003 HME/Smeal	33,417	Good
Engine 3	1995 E-One	19,617	Fair
Tanker 2	2011 International	6,511	Good
Ambulance 1	2007 Ford/Horton	51,506	Fair
Command	2011 Dodge Durango	63,587	Good
Forestry 4	1985 Chevrolet	79,200	Fair
Forestry 5	2019 Ford F-550	11,787	Excellent

The Phillipston Fire Department and all its members would like to thank all the other Town Departments and citizens for all their assistance throughout the year.

Respectfully,
Jeffrey Parker- Phillipston Fire Chief



FY24 Goal Updates

GOAL #1	Increase Response of Part-time Staff
Objective	Increase participation of more on-call staff
Measurement	Percentage of part-time staff that respond on calls
Timing	Close of FY2024
Status Update	In Progress

GOAL #2	Identify Surplus Stock
Objective	Reduction of unnecessary clutter in the department
Measurement	Increase room for much needed storage
Timing	Close of FY2024
Status Update	In Progress

GOAL #3	Staff Certification
Objective	Establish requirements of all firefighting staff to attend MA Fire Academy. Recruit Program and become Firefighter 1 and 2 Credentialed
Measurement	100% certification of full-time and 80% part-time staff
Timing	Close of FY2024
Status Update	In Progress





FY25 Goals

GOAL #1	Staff Certification
Objective	Establish requirements of all firefighting staff to attend MA Fire Academy Recruit Program and become Firefighter 1 and 2 Credentialed
Measurement	100% certification of full-time and part-time staff
Timing	Close of FY2025
Status Update	In Progress

GOAL #2	Increase Number of EMT's on Call Force
Objective	Encourage all Firefighter's that are not currently EMT's to get certified to assist response of Ambulance
Measurement	90% of all Call Dept. Firefighters certified as EMT's
Timing	Close of FY2025
Status Update	In Progress

Trends/Metrics

Description	FY2022	FY2023	FY2024 (1 ST Half)	FY2025 (Target)
Staff Certification-# Credentialed	5	7	8	12
On Call Force-# On Call employees	10	11	9	12
# of Annual Call responses	263	300	193	400
# of Residential Burn Permits Issued	79	104	N/A	N/A
# of Agricultural Burn Permits Issued	10	7	N/A	N/A



Budget

Fire	Account Number	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Proposed	\$ Change from FY24	% Change from FY24
SALARIES								
Fire Chief Salary	1000-220-5109-0000	34,489	36,053	37,939	38,776	39,746	970	2.50%
Fire Salaries	1000-220-5110-0000	147,379	158,637	190,966	221,579	227,118	5,539	2.50%
SALARIES EXP. - SUBTOTAL		181,868	194,690	228,905	260,355	266,864	6,509	2.50%
OPERATING								
Fire Expenses	1000-220-5201-0000	41,895	56,387	65,038	69,142	70,870	1,728	100.00%
OPERATING EXP. - SUBTOTAL		41,895	56,387	65,038	69,142	70,870	1,728	2.50%
Fire - TOTAL		223,763	251,077	293,943	329,497	337,734	8,237	2.50%



Building & Highway





Building & Inspectional Services

Contact	Phone & Email	Location
Phil Harris Building Commissioner	978-249-1736 978-544-6296 building @phillipston-ma.gov	Town Annex 15 Templeton Road

Mission Statement & Departmental Activities

To ensure the public's safety through proper construction oversight and through fair and effective zoning compliance and enforcement efforts. This mission also provides for the safe and legal construction of all new buildings and building renovations; continued compliance with occupancy and building regulations; Zoning regulation enforcement and all necessary administrative support services.

Brief Description of the Department

Phillipston's Building Department's office is open on Wednesday evenings from 5:30PM-7:30PM. We are always reachable via phone or email, as above.

Building Department Inspectors and Staff

Electrical Inspector – Darrell Sweeney

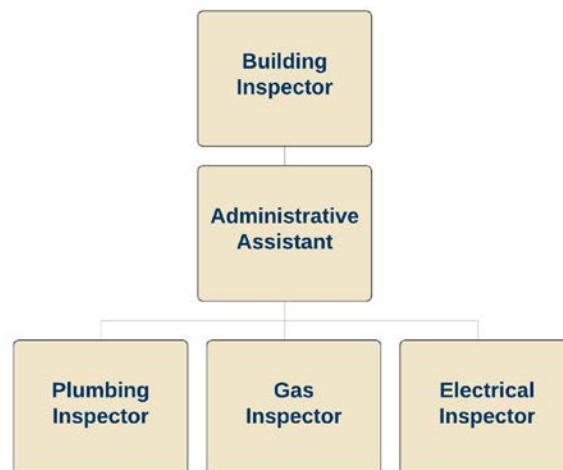
Plumbing Inspector – Rick Geyster

Gas Inspector – Dan Joly

Administrative Assistant – Lisa Elliott

Building Commissioner – Phil Harris

Organizational Chart





Year in Review

2023 was only slightly lower than last year in building permits issued. New homes remained the same while residential solar installations increased. The following is a list of permits issued; fees collected and estimated cost of construction.

Building Permits

New Homes	8
Additions	2
Accessory Structures	4
Decks	7
Renovations	7
Roofs	16
Windows and Doors	10
Residential Solar	25
Weatherization	15
Solid Fuel/Burning Appliances	9
Sheet Metal	1
Demolition	2
Pools	3
Total Permits Issued	109
Fees Collected	\$43,958.68
Estimated Cost of Construction	\$4,258,198.34

Electrical Permits

Total Permits Issued	68
Fees Collected	\$7,910.00

Plumbing Permits

Total Permits Issued	14
Fees Collected	2160.00

Gas Permits

Total Permits Issued	20
Fees Collected	\$1,730.00

Respectfully Submitted,

Philip J. Harris, Building Commissioner



Budget

Building	Account Number	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Proposed	\$ Change from FY24	% Change from FY24
SALARIES								
Building Dept Salaries	1000-241-5110-0000	8,750	15,000	16,800	18,000	18,000	-	0.00%
Building Insp Clerk Salary	1000-241-5115-0000	-	3,600	4,740	4,320	4,320	-	0.00%
SALARIES EXP. - SUBTOTAL		8,750	18,600	21,540	22,320	22,320	-	0.00%
OPERATING								
Building Inspector Expenses	1000-241-5201-0000	3,420	3,641	1,818	3,420	3,420	-	0.00%
OPERATING EXP. - SUBTOTAL		3,420	3,641	1,818	3,420	3,420	-	0.00%
Building - TOTAL		12,170	22,241	23,358	25,740	25,740	-	0.00%



Highway

Contact	Phone & Email	Location
Richard Tenney Highway Superintendent	978-249-6851 highway@phillipston-ma.gov	Highway Barn 70 Templeton Road

Mission Statement & Departmental Activities

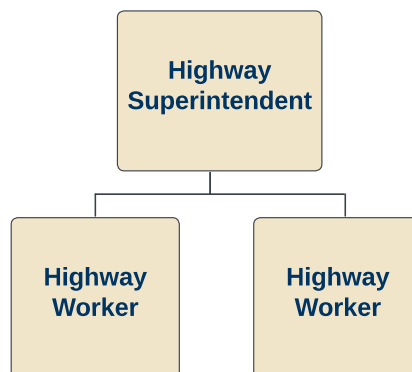
The mission of the Highway Department is to maintain the Town’s streets and storm water drains and culverts in safe and clean conditions. We also provide for safe movement of vehicular and pedestrian traffic by performing necessary construction repairs, snow and ice removal, maintenance of traffic control devices, signs and markings, and supervision of the work of contractual service provider partners. We work cooperatively with other Town departments to achieve the mission of preserving Phillipston as a safe, picturesque community for its citizens to be proud of. We are here, first and foremost, to serve the citizens, our customers, and we take great pride in this task.



Brief Description of the Department

The Highway Department is comprised of a working Superintendent and two full-time laborer/truck drivers.

Organizational Chart





Year in Review

As soon as the weather broke, and warmer temps took over, our first project was to pave the last mile on Royalston Road on the north end of town. We milled off 2 inches of old delaminated pavement to recapture the shape of the road and replaced what was removed in two separate lifts adding back 1756 tons of new asphalt.

The second Project done was Rt 68 beginning at the Royalston Town line for a one-mile section to the Templeton Town Line. This job was done By Mass Dot at a request made the previous year from the Phillipston Highway Department to please consider our town on the next round of the State's "Municipal Pavement Program" that included Town maintained roads with state numbers; we were very excited that our wish was granted. It included complete reclamation with liquid asphalt and concrete injections and repaved. We also reconfigured the intersection at Colony Rd to make it safer for the public and more manageable for future maintenance.

All of the road projects above were at no cost to the taxpayers and were funded through Chapter 90 and Mass D.O.T.

The Highway department also refurbished our 1992 Mack dump Truck by having its frame cleaned and repainted and a new all season dump body replaced. With only 122,000 miles at the time and at a cost of less than 22 % of a new truck we felt it was in the taxpayers' best interest to rebuild this truck and hopefully get many additional years out of this piece of equipment.

The Highway received a new Ford F-350 Pickup Truck with a 9 ft Fisher Plow. We purchased with a gasoline engine instead of a diesel due to the higher price of fuel and the added expense for a diesel engine; approximately \$120,00.00 would have been added to the overall cost.

As always, the Phillipston Highway Department will always do their best to keep the roads safe and our taxpayers' best interest in mind.

Respectfully submitted,

Richard E Tenney
Public Works Director



FY24 Goal Updates

GOAL #3	Confirm Non-Maintained Road List
Objective	Confirm non-maintained roads should continue
Measurement	100% of non-maintained roads reviewed
Timing	Close of FY2024
Status Update	In Progress

GOAL #1	Road Paving
Objective	Complete paving on three roads
Measurement	Miles of road paved
Timing	Close of FY2024
Status Update	In Progress

GOAL #2	Equipment Inventory
Objective	Inventory equipment within the highway barn
Measurement	100% inventory of power tools
Timing	Close of FY2024
Status Update	In Progress

FY25 Goals

GOAL #1	Road Paving
Objective	Road maintenance on three roads paving and crack seal
Measurement	2.5 miles
Timing	End of FY2025



GOAL #2	Equipment Inventory
Objective	Inventory equipment within the highway barn
Measurement	100% inventory of equipment and road list
Timing	Close of FY2025 list

Budget

Highway	Account Number	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Proposed	\$ Change from FY24	% Change from FY24
SALARIES								
Highway Salaries	1000-422-5112-0000	162,966	164,626	181,974	200,016	205,016	5,000	2.50%
Tree Warden Stipend	1000-294-5112-0000	1,640	1,800	1,845	1,892	1,940	48	2.54%
	SALARIES EXP. - SUBTOTAL	164,606	166,426	183,819	201,908	206,956	5,048	2.50%
OPERATING								
Highway Expenses	1000-422-5201-0000	59,422	56,358	80,315	64,700	64,700	-	100.00%
Snow & Ice Expenses	1000-423-5201-0000	70,627	119,373	150,405	70,000	70,000	-	0.00%
Tree Warden Expenses	1000-294-5201-0000	9,716	10,450	11,824	12,000	12,000	-	0.00%
	OPERATING EXP. - SUBTOTAL	139,765	186,181	242,544	146,700	146,700	-	0.00%
	Highway - TOTAL	304,371	352,607	426,363	348,608	353,656	5,048	1.45%





Culture



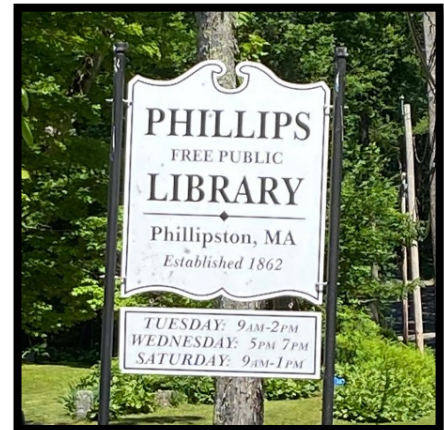


Library

Contact	Phone & Email	Location
Jackie Prime Director	978-249-1734 library@phillipston-ma.gov	Phillips Free Public Library 25 Templeton Road

Mission Statement & Departmental Activities

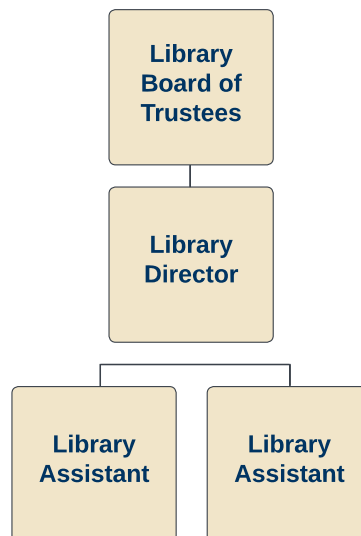
The Phillips Free Public Library serves to build community, connect people of all ages, and foster the joy of reading in a friendly, helpful, and fun atmosphere. We strive to enrich the lives of our patrons by providing access to information, knowledge, and ideas that promote creativity, inspire curiosity, and afford an opportunity for life-long learning.



Brief Description of the Department

We strive to enrich the lives of our patrons by providing access to information, knowledge, and ideas that promote creativity, inspire curiosity, and afford an opportunity for life-long learning.

Organizational Chart





Year in Review

The Library continued to provide reading and audio-visual materials, and reference services to our patrons. Staff and volunteers worked to upload our collection to the CWMars database. The roof replacement project was completed. A summer reading incentive was held with ice cream certificates from the Kitchen Garden. Several raffles were held throughout the year. The Book Club grew in membership and met several times this year.

Board of Trustees,

Sylvia Haley, Chair
Dan Sanden, Vice Chair
Karen Perkins, Clerk





FY24 Goal Updates

GOAL #1	Building Safety
Objective	Identify and prioritize building repairs/ building preservation
Measurement	Repair costs versus maintenance / create timeline for projects
Timing	Close of FY2024
Status Update	In Progress

GOAL #2	CW MARS
Objective	Continue entry into database
Measurement	80% of collection in database
Timing	Close of FY2024
Status Update	In Progress

GOAL #3	Patronage
Objective	Increase visitation / library usage
Measurement	1-3 new 'regular' patrons per month/ increase in circulation
Timing	Close of FY2024
Status Update	In Progress

FY25 Goals

GOAL #1	Building Safety
Objective	Ensure safety of library staff and patrons
Measurement	Complete 50% of previously identified projects
Timing	Close of FY2025



GOAL #2	CW MARS
Objective	Completion of database
Measurement	90% of collection in database
Timing	Close of FY2025

GOAL #3	Patronage
Objective	Increase patronage to the library
Measurement	Increase patronage by two
Timing	Close of FY2025

Trends/Metrics

Description	FY2022	FY2023	FY2024 (2 nd Qtr.)	FY2025 (Target)
Building projects identified	--	Roof replacement completed	--	--
% entered into database		10%	65%	100%
# of regular patrons	25	27	28	30

Budget

Library	Account Number	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Proposed	\$ Change from FY24	% Change from FY24
SALARIES								
Library Salaries	1000-610-5112-0000	9,870	11,205	14,814	16,393	16,393	-	0.00%
SALARIES EXP. - SUBTOTAL		9,870	11,205	14,814	16,393	16,393	-	0.00%
OPERATING								
Library Circulation Materials	1000-610-5201-0000	3,003	5,600	5,769	5,794	5,937	143	100.00%
Library Maintenance	1000-610-5241-0000	5,990	4,792	5,740	6,777	4,153	(2,624)	-38.72%
Heating	1000-610-5215-0000					2,000	2,000	#DIV/0!
Electricity	1000-610-5210-0000					1,200	1,200	#DIV/0!
OPERATING EXP. - SUBTOTAL		8,993	10,392	11,509	12,571	13,290	719	5.72%
Library - TOTAL		18,863	21,597	26,323	28,964	29,683	719	2.48%



Education



Education Overview

Narragansett Regional School District



The town of Phillipston is a member of the Narragansett Regional School District alongside the town of Templeton. The original agreement establishing the region was signed in 1955. It has been amended several times since with the most recent being in 2004.¹ The District is governed by an eight-member School Committee with five members being Templeton residents and three members being Phillipston residents.

The regional agreement outlines how the annual apportionment of costs are calculated and incurred by each member town for the three schools: Templeton Elementary School, Narragansett Middle School, and Narragansett Regional High School. Two categories are considered in the annual assessment, capital expenditures and operating expenditures. Capital apportionment is determined using the October 1 enrollment “preceding the first day of the fiscal year” in the applicable school. Operating cost apportionment utilizes the total member town’s enrollment within the region on October 1 prior to the start of the fiscal year.



Narragansett Regional School District
Home of the 'Gansett Warriors

School District Mission

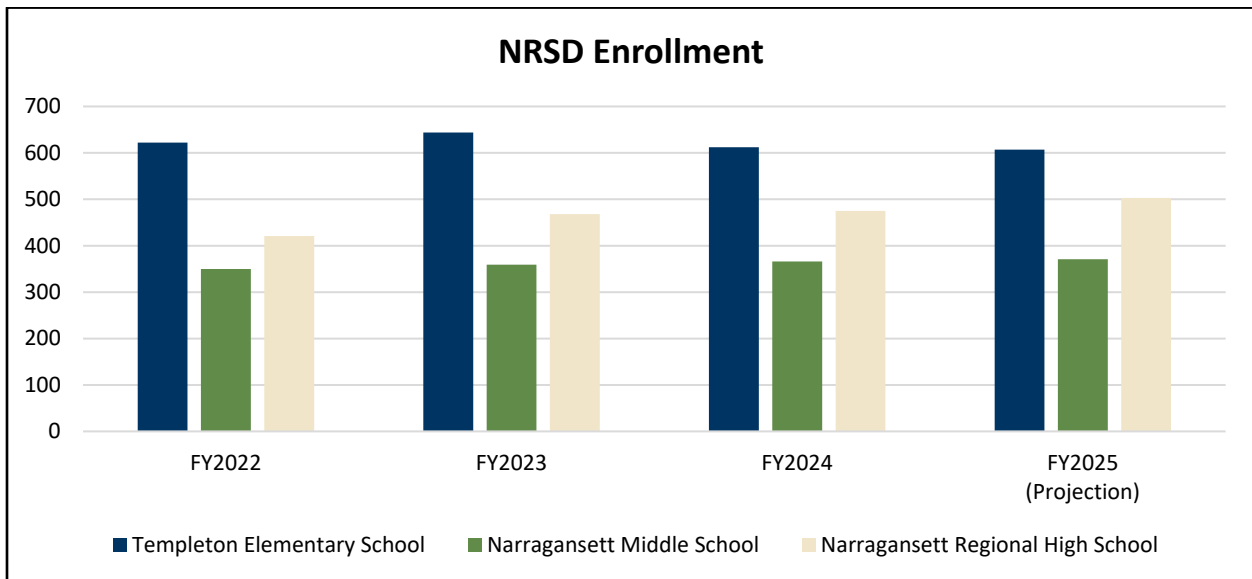
“The NRSD is committed to providing a physically and emotionally safe learning environment that promotes academic success, responsible relationships, and civic engagement.”

¹ Narragansett Regional School District Agreement Pre K-12, https://www.templetonma.gov/sites/g/files/vyhlf3911/f/uploads/nrsd_regional_agreement_with_templeton.pdf, Accessed 01/03/2024.



Enrollment

School	FY2022	FY2023	FY2024	FY2025 (Projection)
Templeton Elementary School	622	644	612	607
Narragansett Middle School	350	359	366	371
Narragansett Regional High School	421	468	475	503
Total	1,393	1,471	1,453	1,481



Per Pupil Expenditure

District	FY2020	FY2021	FY2022
Narragansett Regional School District	\$13,774.62	\$14,990.67	\$15,418.67
<i>State Average</i>	<i>\$17,572.21</i>	<i>\$19,117.74</i>	<i>\$20,271.13</i>



Grant Funding²

Fiscal Year	Total Budgeted	Total Received
FY17	\$694,495	\$609,422
FY18	\$644,604	\$584,388
FY19	\$581,058	\$722,754
FY20	\$587,576	\$814,656
FY21	\$784,487	\$1,279,291
FY22	\$973,715	\$3,064,073
FY23	\$1,623,472	\$1,290,227
FY24	\$1,011,593	\$1,637,167
<i>FY25 Projection</i>	<i>\$832,160</i>	<i>N/A</i>

Assessment Calculation Trends

Fiscal Year	Phillipston %	Phillipston \$	Templeton %	Templeton \$
FY17	-3.22	\$1,587,638	4.11	\$6,068,623
FY18	-0.21	\$1,584,226	6.17	\$6,442,808
FY19	2.02	\$1,616,240	4.78	\$6,750,662
FY20	4.55	\$1,601,834	5.53	\$6,682,836
FY21	2.42	\$1,640,583	3.4	\$6,909,907
FY22	0.53	\$1,649,304	3.39	\$7,143,837
FY23	4.02	\$1,715,603	2.5	\$7,322,433
FY24	8.35	\$1,858,810	5.05	\$7,692,433
<i>FY25 Projection</i>	<i>10.81</i>	<i>\$2,059,793</i>	<i>13.1</i>	<i>\$8,699,925</i>

² Grant information provided by Narragansett Regional School District.



Montachusett Regional Vocational Technical School³



The town of Phillipston is also a member of the Montachusett Regional Vocational Technical School in Fitchburg, which provides career and technical training opportunities to students in grades 9 through 12. The school is governed by a 22-member School Committee representing partner towns. Each member town receives an annual assessment based upon foundational enrollments. Phillipston has seen an average enrollment of 21.6 students over the past 10 years.

School District Mission

“Every student will graduate from Montachusett Regional Vocational Technical School with the skills, knowledge and abilities to be a productive and effective member of society.”



Enrollment

School	FY2022	FY2023	FY2024	FY2025
MRVTS Foundation Enrollment	1,461	1,467	1,465	1,476
Total	1,461	1,467	1,465	1,476

Per Pupil Expenditure⁴

District	FY2020	FY2021	FY2022
MRVTS	\$20,386.66	\$21,648.34	\$22,714.26
State Average	\$17,572.80	\$19,066.35	\$20,133.67

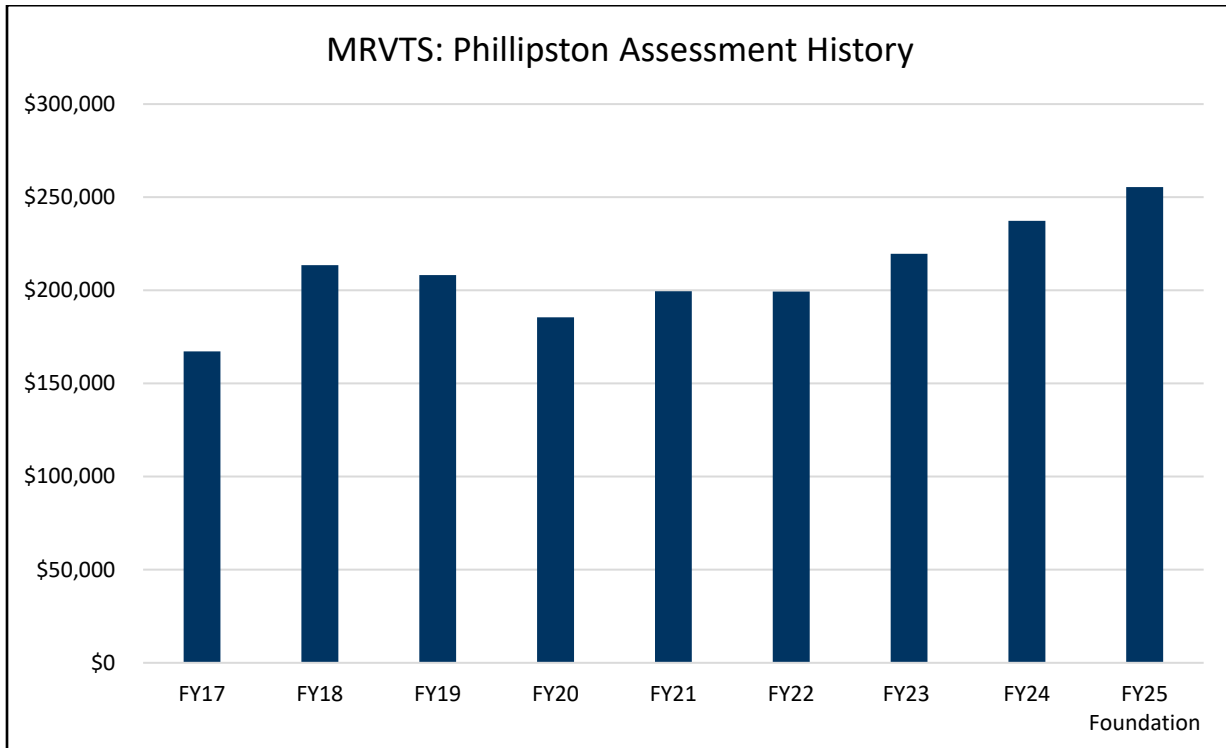
³ Montachusett Regional Vocational Technical School, <https://ma02212741.schoolwires.net/>, Accessed 04/04/2024.

⁴ DESE School and District Profiles, “Per Pupil Expenditures, All Funds”, <https://profiles.doe.mass.edu/statereport/ppx.aspx>, Accessed 04/04/2024.



Phillipston Enrollment & Assessment History

Fiscal Year	Phillipston Enrollment	Phillipston Assessment
FY17	23	\$167,196
FY18	20	\$213,481
FY19	20	\$208,184
FY20	18	\$185,489
FY21	21	\$199,547
FY22	22	\$199,370
FY23	24	\$219,587
FY24	22	\$237,334
FY25 Foundation	24	\$255,452





Narragansett Regional School District

Updates: *From the Superintendent*

The Narragansett Regional School District has much to celebrate during the 2022-2023 School Year. The following highlights encapsulate the key developments and achievements of the District over the past year:

Robust Enrollment Growth:

The District has experienced a significant increase in student enrollment, reaching 1,494 students. This figure includes 1,121 students from Templeton, 191 from Phillipston, and 182 school choice students, with 27 of these in grades K-4. Notably, there has been an increase of 83 students this year alone, marking the highest growth since 2011, with the majority coming from Templeton and Phillipston.

Expansion of Preschool Education:

This year marked the inaugural offering of a full-day preschool program, a milestone for the District. The full-day program includes 17 children, with 15 tuition students and 2 participating in their Individualized Education Program (IEP) services. Overall, the preschool program now serves 100 students, up from 86 the previous year, indicating a growing demand for early childhood education in the community.

Infrastructure Enhancement:

Representative Zlotnik played a crucial role in securing \$50,000 in funding for the District. This funding is earmarked to continue upgrades to the district's HVAC system. Importantly, this financial support enables the District to improve its infrastructure without increasing the financial assessments on its member towns.

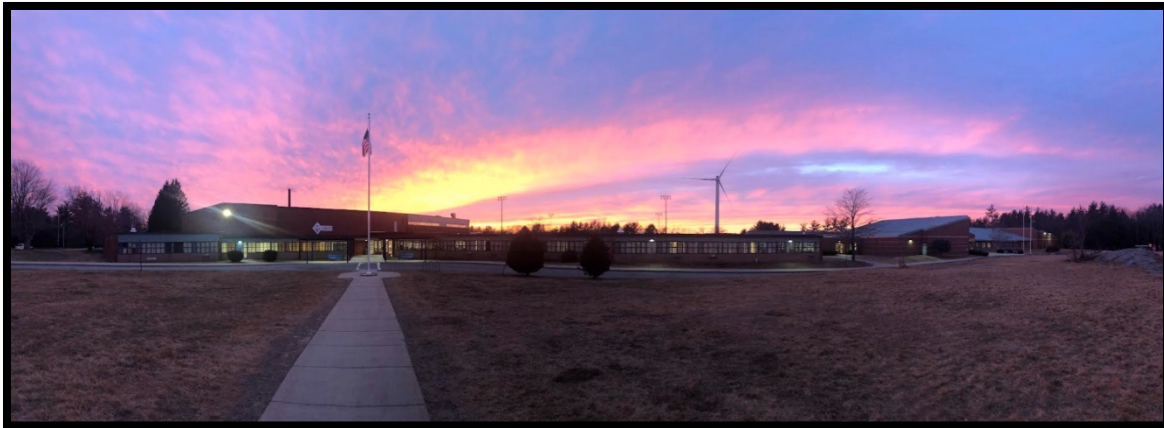
Innovative Educational Opportunities:

The District is participating in the state's Early Grades Literacy grant program. Through this opportunity, teachers are participating in ongoing professional development, receiving instructional coaching support, and designing lessons and interventions to strengthen student's early reading skills in the elementary grades. As a result of the impact of the pandemic, our data identifies this was a critical area of focus for supporting our youngest students.





The District continued to develop its Project Lead the Way (PLTW) program District-wide. We were excited to add a course in Human Body Systems during the 2022-2023 school year and Medical Interventions during the 2023-2024 school year. Students now have full access to participate in the PLTW Biomedical Science pathway (in addition to our existing pathways for Computer Science and Engineering). Ms. Duplessis helped to develop the biomedical program and single-handedly teaches all courses in this pathway. Four of her students were recognized by Mass STEM Hub and awarded paid internships for an innovative biomedical project completed with feedback from industry partners.



The District introduced Early College coursework for juniors and seniors, a significant academic advancement. These courses cover various subjects, including Introduction to Speech, Sociology, Cultural Awareness, and College Writing 101. This program is particularly notable as it offers students the opportunity to earn college credits at no cost, providing them with early exposure to college-level coursework and aligning their strengths and interests with future career and college pathways. In its inaugural year, 10 students participated in early college courses and a total of 66 college credits were earned. During the 2023-2024 school year, we have increased student enrollment and expanded our Early College programming. We currently have 40 students enrolled in Early College courses and anticipated a total of 432 credits will be earned by the end of this year.

In summary, the Narragansett Regional School District has had a year marked by substantial growth in student enrollment, expansion of educational programs, significant infrastructure improvements, and the introduction of innovative academic opportunities. These achievements reflect the District's commitment to providing quality education and its dedication to preparing students for future academic and career success.

Respectfully,

Dr. Christopher Casavant
Superintendent of Schools
Narragansett Regional School District



Updates: *From the High School*

We are happy to report growth areas in several aspects of Narragansett Regional High School's scholastic programming and school culture over the course of the 2022-2023 school year. NRHS has continued to expand rigorous academics by securing major funding aimed at promoting applied learning and deeper learning programs to benefit students and families with expanded opportunities to explore college and career pathways.

Real World Applied Learning in the Grade Eight and Grade Curricula

All grade 8 students now gain exposure to Science Technology Engineering and Mathematics supplemental through the Project Lead the Way (PLTW) applied STEM curriculum that supplements traditional grade 8 science courses. Additionally, we expanded our STEM pathways to include Engineering, Computer Science, and Biomedical Science course opportunities for grades 9-12 students. This year, NRHS prepared to scale up our Early College program by offering students coursework not only at NRHS but laid the groundwork to support student learning *on* college campuses to support collegiate immersion and persistence during the upcoming 2023-2024 school year. As noted in last year's report, students are able to participate in up to 24 college courses at **zero** cost to families and the District. Our participation in both the PLTW and Early College programs has been made possible by securing significant grant money through the One8 Foundation and through Early College grant awards supported by the Department of Elementary and Secondary Education, bringing NRHS in line with what has been touted by Commissioner Riley as his



“number one priority” for learning at the high school level. Of note, several NRHS students were commended this year by industry professionals and given paid internships while working for visible STEM companies over the summer. The internships offered to students were offered virtually, removing geographical access as a barrier to NRHS students participating in biotech and stem internships normally relegated to urban areas.

Tiered Supports for All Students: Equity in Learning

Alongside supporting students' social and emotional well-being, NRHS continues to expand meaningful learning opportunities aimed at all students. NRHS has created and continued to expand an academic support course, called academic coaching aimed at supporting students contending with mental health challenges, hospitalization, and/or chronic absenteeism.



Additionally, to support students with disabilities and to close the achievement gap, NRHS has expanded mainstreaming special education students in co-taught general education courses. This approach is research-driven and is predicated on the notion that students with disabilities benefit most from working directly with content area teaching experts *and* special educators rather than being removed into a special education setting. Last year, these models yielded growth in student math and reading, with student scores in reading and especially math beginning to recover from dips nationwide to math and literacy scores. Our belief is that the aforementioned programs coupled with strong teaching are borne out by gains in math and literacy for NRHS students as measured by benchmark testing and MCAS data across several grades when compared to previous cohort years.

School Culture: Sustaining & Expanding 'Gansett Traditions

This year NRHS was able to offer its full Senior Week festivities, including events for the wider community, graduation, baccalaureate, and also brought back the age-old tradition of senior banquet so that all students might participate widely in senior week festivities. This step was based on feedback from the community and School Committee, which noted that it would like senior week festivities to be as equitable as possible. Despite the challenges of resurrecting programs fully post-pandemic, NRHS reinstated the Washington, DC program in order to keep grade 8 students engaged first-hand in US Government and Civics; and our Senior Class Advisors worked with the District Attorney's Office to connect our



Seniors and upperclassmen to local, police, fire, and the DA's office in order to promote student safety during graduation and prom season. Our 'Gansett Arrives Alive Program (GAAP) was visited by District Attorney Joseph Early Jr., and we look to build the program, which fosters positive decision-making of our young people this upcoming school year by partnering with State Police this coming year. We're deeply appreciative of the outstanding support from Police, Fire, and the DA's office in safeguarding our young people.

As in the past, 2022-2023 was a year of growth for our students and school. We are proud of our students and sincerely hope our community leaders know that we seek to be an asset to our students, families, and larger community. Thank you for your support of Narragansett Regional High School.

Respectfully,

Colby Young, Principal

Michelle Landry, Assistant Principal



Updates: *From the Middle School*

Narragansett Middle School, together with the families of Templeton and Phillipston, our faculty and staff, we are united in our mission to provide students with a safe, supportive learning environment in which they can succeed and achieve personal growth. Most importantly, we continually strive to make decisions in the best interests of our students. We are mission-driven, student-centered, and always seeking to improve.



For school year 2022-2023, athletics and clubs continued their return to full capacity after the pandemic. A strong slate of options for students was offered, and we have seen a record-setting number of students come out to participate. Our students have the opportunity to participate in clubs, perform in the resurrected band, as well as a robust athletics program that includes Cross Country, Football, Soccer, Field Hockey, Cheering, Winter Track, Spring Track, and Basketball.

Narragansett Middle School continues to provide longer math instructional blocks at grades 5, 6, and 7. These longer instructional blocks are critical for students to acquire and use the complex mathematical concepts in our math curriculum. This program is fully aligned to the frameworks adopted by the Massachusetts Department of Elementary and Secondary Education. Data supports that the longer instructional blocks are fundamentally successful yet after the pandemic, literacy skills and reading levels will also need additional attention, so plans to address these gaps may affect the realignment of instructional time for the following school year.

In 2022-2023, our award-winning Project Lead the Way program is now fully operational, with all three grades receiving instruction in different modules; our 5th grade takes Design & Modeling, 6th grade takes Green Architecture, and 7th grade takes Computer Science for Innovators & Makers. This full complement



of STEM instruction, which supplements our grade-level science curriculum, lays a strong foundation for the continued success of the high school's also award-winning PLTW program.

Students in grades 5-7 also continue to receive Spanish instruction as part of our Unified Arts rotation. In 5th grade, students study for a quarter (10 weeks) and in the upper grades (6th and 7th) they take a full semester (half a year). This programming supports strong language acquisition skill building, which helps students to succeed in upper-level high school language classes and positions them to be more competitive with post-graduate endeavors.

In 2022-2023, NMS once again students took the full slate of standardized exam MCAS, the updated Massachusetts Comprehensive Assessment System, along with all other public-school students in grades 3 to 10. Additionally, we use the STAR comprehensive screener for both reading and math at all grade levels in addition to the daily instructional data collected and analyzed by individual teachers to monitor student progress and plan instructionally and for professional development for staff to ultimately support student achievement.

The IT Department continued to support the NMS 1:1 Chromebook initiative, which had been started during the initial school closure in the spring of 2020, working relentlessly to improve the user experience for students and provide safe, enriching options for teachers to integrate into their instruction. All students have a District-issued Chromebook in their possession for use in and out of school and continue to have more



opportunities to explore their studies in a digital realm. With enhanced security measures and features that allow student use to be monitored for content and safety, we are effectively balancing digital resource use within our classroom instruction.

In Spring, 7th grade students attended Ecology School where they applied what they've learned during their ecological studies in a hands-on environment which allows science to come alive beyond the classroom. Our committed 7th grade team, as well as the supportive parents and guardians of their students, works hard to organize and accompany students on this valuable trip. With the benefit of social media, which allows us to chronicle these adventures in near-real time as they share photos and accounts of their days, it's easy to demonstrate the value of these real-world learning and meaningful experiences for our students and we look forward to Spring of 2024 when they will again journey to Maine and another week of exciting adventures.



As we conclude the year at Narragansett Middle School, we reflect on our many accomplishments given the unprecedented set of challenges in education during the pandemic and pride ourselves on how resilient our school community is. We continue to look forward to our work and to the coming year as we continually strive for excellence. Together with the families of Templeton and Phillipston, our goal remains the same: to provide a safe, supportive, and challenging learning environment in which our students may achieve academic success and personal growth. It is an honor and a privilege to work closely with the NMS school community, including students, families, and town residents as we seek to help all of our students achieve their highest potential!

Respectfully Submitted,

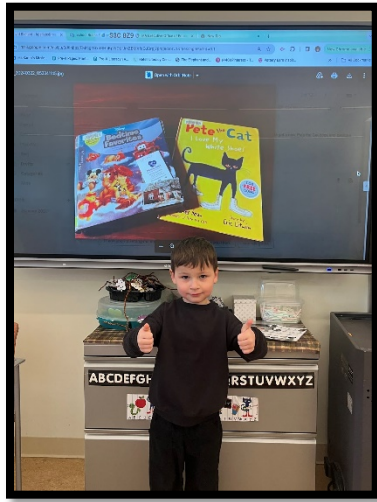
Mary M. LaFreniere
Principal

Janet Smith
Assistant Principal





Updates: *From the Elementary School*



Our theme for the 2022-2023 school year was “back to basics.” Our 3rd and 4th grade students were in Kindergarten and 1st grade, respectively, when the pandemic began and their school year was cut short. Only to be followed by an almost full school year of hybrid/remote teaching and learning. It was clear that our focus had to be on filling tremendous learning gaps to assure our students have the skills they need to successfully move on. We applied for and received funding through the state’s Early Literacy Grant. This provided us with a literacy coach as well as access to networking opportunities for many of our teachers and professional development. The grant gave us support in sharpening our skills and expanding our repertoire of strategies for teaching reading. Back to the basics.

Returning to school in late August, we welcomed back approximately 600 students. What a relief it was to open our doors and welcome everyone in, mask free. We returned to normal, including sociable seating at lunch.

Academically we continue to focus on:

- Progress monitoring of reading and writing and math in the classroom through DIBELS, Fontas and Pinel, STAR, MobyMax and Galileo.
- The teachers and paraprofessionals worked extremely well together. Without restrictions, everyone focused on the kids, and the busy year seemed to fly by.

2022-2023 was a year of performances and activities; and we held our first school-wide assembly to acknowledge retiring teachers. The students exceeded the expectations and we look forward to bringing them together more often.



As always, we have so much gratitude for the PTO who funded several field trips this year and also had the Crocodile River Dance Program return for the students and staff to enjoy.

Upon reflection of the 2022-2023 school year, other than the eight snow days, we not only got back to basics, but we returned to normal.

Sincerely,

Emily Soltysik, Principal & Courtney Bachand, Assistant Principal (2018-2023)
Templeton Elementary School



Montachusett Regional Vocational Technical School

Updates: *From the Superintendent*

As a first-year Superintendent, I could not have asked for a better, more productive 2022-2023 school year. While I have been a part of this extraordinary educational community for ten years, the perspective from which I am now able to view our work, our accomplishments, and certainly our student achievements, has shifted and given me new purpose. I am honored and humbled to lead Montachusett Regional Vocational Technical School District and am proud to share a few highlights in the following report.



Workforce training continues to be a priority at the local, state and federal levels, with additional funding meant to incentivize schools like Monty Tech to get creative and develop new training programs for high school students and adult learners seeking a career change. Monty Tech School of Continuing Education has expanded outreach to market all-new, no-cost vocational training programs to unemployed or underemployed individuals. Having received more than \$1.6M in workforce training funds from Commonwealth Corporation to support this effort, the School of Continuing Education now offers free vocational training programs in Carpentry, CNC Operation, Culinary Arts, Electrical, HVAC Repair, Plumbing, and Welding. These programs are designed to provide participants with opportunities to earn valuable industry-recognized credentials, hands-on learning experiences, and job placement services upon program completion. At press, 42 adult learners have successfully completed their programs, been placed in jobs that align with their newfound skillset and have been successfully employed for more than 3 months. This is an effort we continue to be so proud of.

While we have enjoyed expanding access to our instructional spaces, training equipment, and technology to serve our evening students, we remain committed to seeking competitive grant funding that will allow us to improve and update instructional spaces so that our high school students stay ahead of the curve in their training and career aspirations. With more than 230 students participating in the popular co-op program, working and learning from experienced tradesmen and women in our area, our commitment to align our training programs to serve the needs of our region's workforce has never been more important. In 2022-2023, we heard from a local metal fabrication employer who asked us to consider adding a specific certification to our curriculum, so our graduates would be better prepared to enter the workforce without a delay or need for additional training. So, without hesitation, our instructors added the necessary lessons, and embedded an OSHA 10 Construction certification into the program. We heard from a local restaurant



owner who asked if we could expand our training to include more sous vide preparation and improved knife skills to the students' training regimen. That request was honored immediately, and a student is currently working with that restaurant owner, demonstrating his improved skillset. We know that training students on new and improved equipment, while adapting and modifying our curriculum to address immediate

workforce needs will, in the end, serve our students best – our ultimate goal. Monty Tech is steadfast in its commitment to providing a highly skilled workforce to its industry partners throughout our region.

Finally, and perhaps the most transformative accomplishment in 2022-2023, is an innovation that does not serve the immediate Monty Tech school community, but rather will benefit high school students enrolled in Fitchburg, Gardner and Narragansett Regional School Districts. While we have significantly expanded and updated our training programs, there are still so many young people without access, who would benefit from meaningful career and technical education. To that end, we researched, applied for, and received a \$1.9M grant that will allow us to develop an all-new vocational training space, designed to serve high school students during the day, and even more adult learners in the evening. Dubbed the Montachusett Vocational Partnership (MVP) Academy, this new training space will open its doors to more than 80 students in Fall 2024. We are honored to lead this trailblazing partnership and expect it to become a model other vocational schools will emulate in the coming years.

Thank you for your continued support of Monty Tech – a school that I am so honored to lead.

Respectfully submitted,

Thomas R. Browne, Superintendent-Director

Looking Ahead

- **New partnerships to increase access to vocational programs:** In FY23, Monty Tech proudly entered into a partnership with Fitchburg Public Schools, Gardner Public Schools, and Narragansett Regional School District, in an effort to provide students in those districts with meaningful vocational training opportunities. Monty Tech found and secured a vacant property close to campus and was awarded a record-setting \$1.88M grant to renovate and equip the facility, turning it into a state-of-the-art training center for carpentry, electrical and plumbing occupations. Students and instructors are tasked with building out the new training spaces throughout the 2023-2024 school year, so that doors can open to the Montachusett Vocational Partnership (MVP) Academy in September 2024. School leaders will continue to promote the innovative partnership and modified “After Dark” schedule, as a model program that, if funded properly, could satisfy concerns for lack of access to vocational programming across the Commonwealth. Monty Tech officials look forward to communicating with local and state leaders, advocating for increased funding for such endeavors,





and building upon this exceptional partnership that is expected to serve as many as 125 students when all programs are in operation.

- **Grant funding to improve and expand training programs:** In FY23, Monty Tech applied for its ninth Skills Capital Grant, in the amount of \$500,000. The school's Development Coordinator worked closely with Culinary Arts instructors to craft a comprehensive proposal that, if funded, will bring much needed improvements to the program. School leaders will be able to purchase commercial kitchen equipment that is updated, more efficient, and reflects the same equipment used in our partner's kitchens, and to purchase a food truck, which will allow instructors to develop all-new curricula in street food, quick service and community service opportunities. All equipment will be used to improve the existing day program, and to establish all-new, 100-hour evening training programs for adult learners. School officials look forward to award notification in 2023-2024 school year, with enhancements to the program beginning Fall 2024.

The full 2023 Annual Report can be accessed <https://online.flippingbook.com/view/710198976/>.



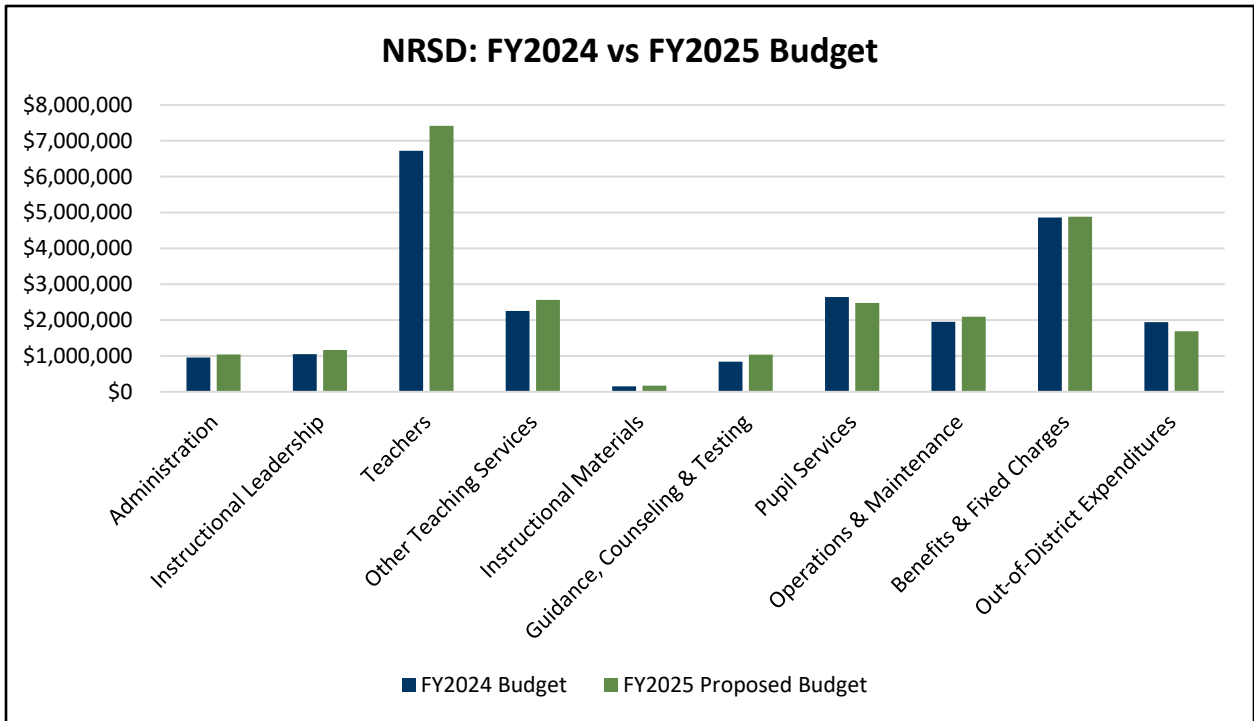
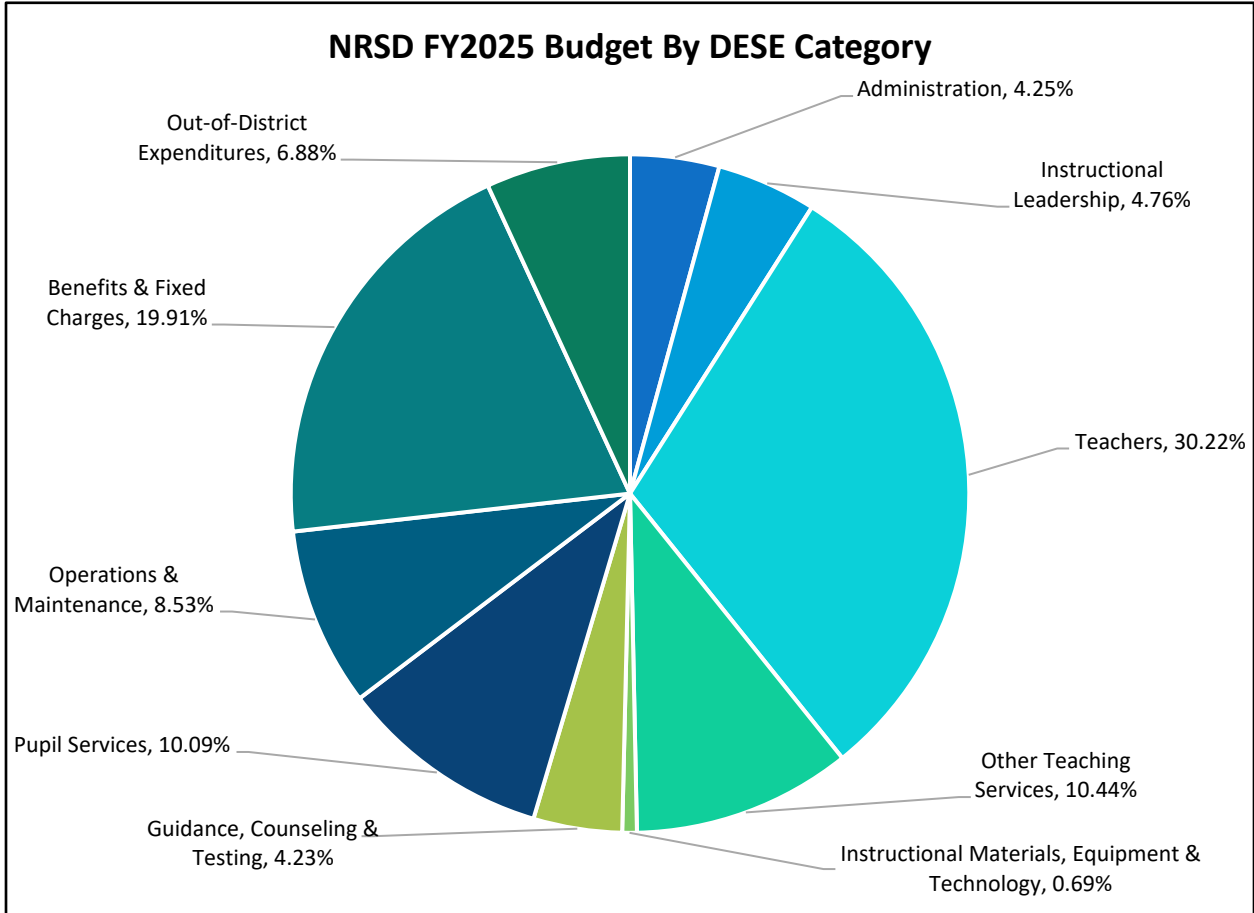


NRSD: FY2025 Budget Request

Distribution of Budget Expenditure (By DESE Category)

DESE Category	FY2024 Budget	FY2025 Proposed Budget	\$ Increase	% Increase
Administration	\$958,224	\$1,042,171	\$83,947	8.76%
Instructional Leadership	\$1,049,227	\$1,168,311	\$119,084	11.35%
Teachers	\$6,718,843	\$7,416,937	\$698,094	10.39%
Other Teaching Services	\$2,256,129	\$2,562,414	\$306,285	13.58%
Professional Development	\$0	\$0	\$0	0.00%
Instructional Materials, Equipment & Technology	\$151,550	\$170,400	\$18,850	12.44%
Guidance, Counseling & Testing	\$841,022	\$1,037,277	\$196,255	23.34%
Pupil Services	\$2,642,139	\$2,475,934	(\$166,205)	-6.29%
Operations & Maintenance	\$1,952,846	\$2,092,696	\$139,850	7.16%
Benefits & Fixed Charges	\$4,862,038	\$4,884,673	\$22,635	0.47%
Out-of-District Expenditures	\$1,941,950	\$1,688,980	(\$252,970)	-13.03%
Total Expenditures	\$23,373,968	\$24,539,793	\$1,165,825	4.99%

Additional NRSD budget information, including full budget documentation by line item is available on the Narragansett Regional School District website: <https://www.nrsd.org/page/budget-documents>.



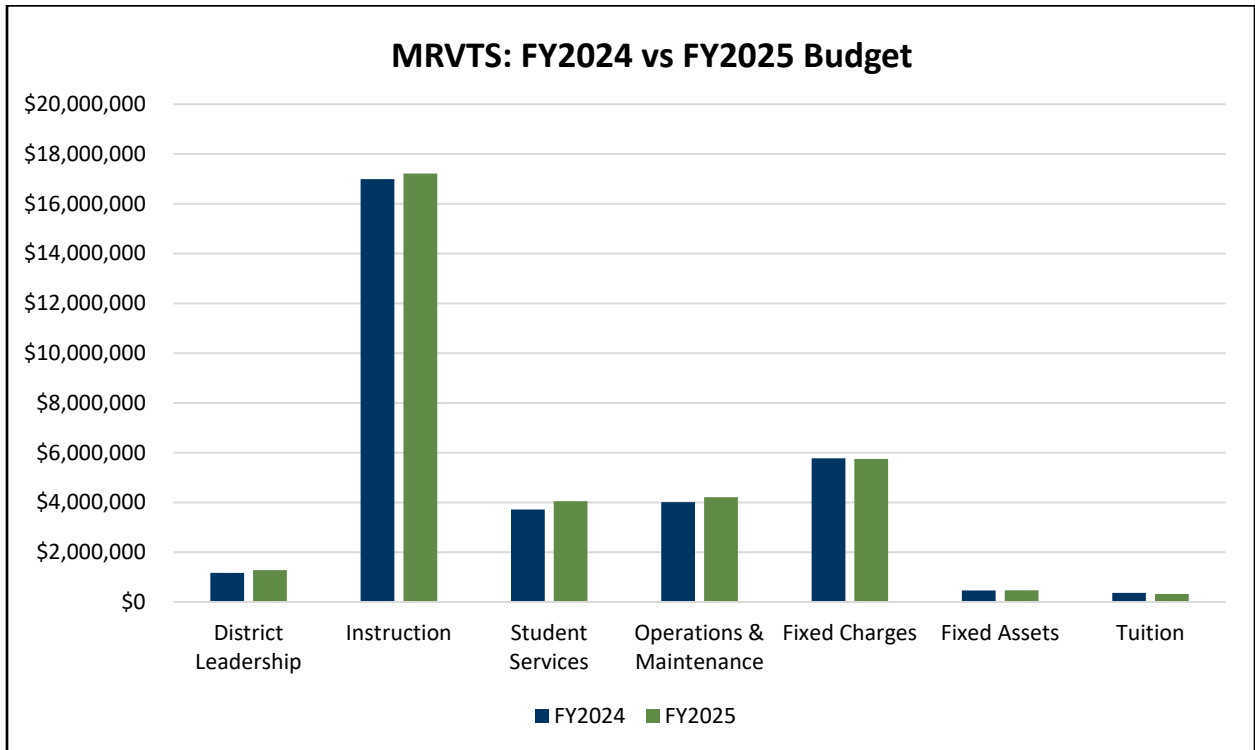
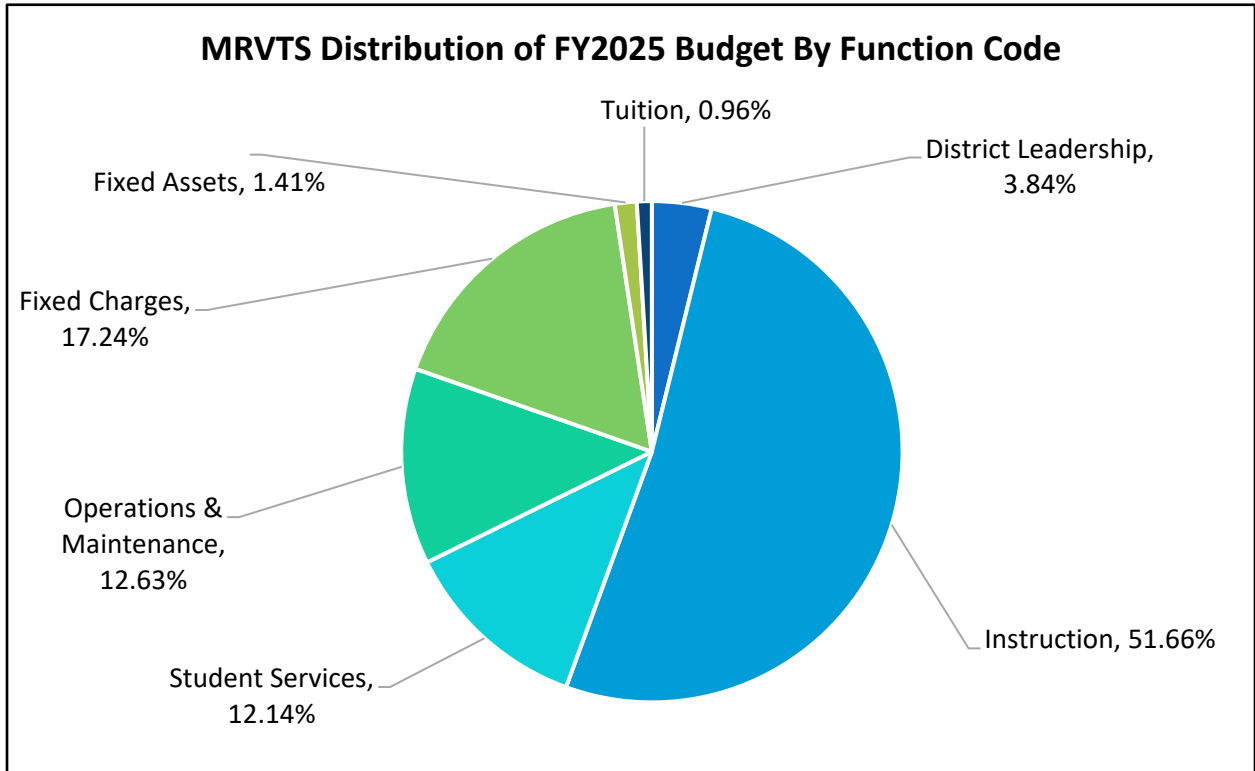


MRVTS: FY2025 Budget Request

Distribution of Budget Expenditure (By Function Code)

Function Category	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	\$ Increase	% Increase
District Leadership	\$928,604	\$1,160,892	\$1,171,797	\$1,279,498	\$107,701	9.19%
Instruction	\$15,348,625	\$15,858,815	\$16,993,242	\$17,219,993	\$226,751	1.33%
Student Services	\$3,379,194	\$3,891,883	\$3,716,631	\$4,047,734	\$331,103	8.91%
Operations & Maintenance	\$3,527,447	\$3,969,960	\$4,010,265	\$4,211,094	\$200,829	5.01%
Fixed Charges	\$4,792,513	\$5,303,233	\$5,776,116	\$5,745,804	(\$30,312)	-0.52%
Fixed Assets	\$197,577	\$94,234	\$460,000	\$470,000	\$10,000	2.17%
Debt	\$0	\$0	\$0	\$0	\$0	0.00%
Tuition	\$321,179	\$317,737	\$367,050	\$320,050	(\$47,000)	-12.80%
Transfer to Compensated Absence Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer to OPEB Fund	\$10,000	\$10,000	\$15,000	\$15,000	\$0	0.00%
Transfer to Stabilization Fund	\$25,000	\$25,000	\$25,000	\$25,000	\$0	0.00%
Total Expenditures	\$28,530,138	\$30,631,754	\$32,535,101	\$33,334,173	\$799,072	2.46%

Additional MRVTS budget information, including full budget documentation by line item is available on the Montachusett Regional Vocational Technical School website: <https://www.montytech.net/Page/6617>.





Budget

Education	Account Number	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Proposed	\$ Change from FY24	% Change from FY24
OPERATING								
Montachusett Reg Assess	1000-300-5601-0000	204,650	199,370	219,578	237,334	255,452	18,118	7.63%
Narragansett Reg Assess	1000-300-5621-0000	1,640,583	1,649,304	1,715,603	1,858,810	2,059,793	200,983	10.81%
OPERATING EXP. - SUBTOTAL		1,845,233	1,848,674	1,935,181	2,096,144	2,315,245	219,101	10.45%
Education - TOTAL		1,845,233	1,848,674	1,935,181	2,096,144	2,315,245	219,101	10.45%



NRSD Budget v. Actual

DESE Category	FY2021 Budget	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budget	FY2023 Actual	FY2024 Budget
Administration	\$763,750	\$768,607	\$813,437	\$808,219	\$863,647	\$862,878	\$958,224
Instructional Leadership	\$834,155	\$820,511	\$942,717	\$918,915	\$991,599	\$985,541	\$1,049,227
Teachers	\$5,893,777	\$5,845,227	\$5,774,264	\$5,654,959	\$5,825,879	\$5,640,448	\$6,718,843
Other Teaching Services	\$1,874,434	\$1,722,460	\$1,904,722	\$1,916,879	\$2,303,661	\$2,381,898	\$2,256,129
Professional Development	\$15,106	\$8,404	\$83,296	\$84,440	\$0	\$0	\$0
Instructional Materials, Equipment & Technology	\$183,709	\$143,174	\$135,530	\$102,056	\$112,950	\$111,715	\$151,550
Guidance, Counseling & Testing	\$703,172	\$695,112	\$714,487	\$700,531	\$700,471	\$646,092	\$841,022
Pupil Services	\$1,736,064	\$1,533,144	\$1,677,383	\$1,714,937	\$1,998,339	\$1,879,858	\$2,117,565
Operations & Maintenance	\$2,001,383	\$1,938,025	\$1,981,742	\$1,841,820	\$1,733,930	\$1,693,296	\$1,983,346
Benefits & Fixed Charges	\$3,813,149	\$3,494,807	\$3,742,397	\$3,441,998	\$4,343,373	\$4,020,856	\$4,862,038
Out-of-District Expenditures	\$1,911,222	\$1,802,688	\$2,287,211	\$2,266,348	\$2,074,145	\$2,071,838	\$2,436,024
Total Expenditures	\$19,729,921	\$18,772,159	\$20,057,186	\$19,451,102	\$20,947,994	\$20,294,420	\$23,373,968



Phillipston Enrollment

Actual Pupil Enrollment (October 1st)

Grade	FY23	FY24
Templeton Elementary School		
Pre-K	16	11
K	13	18
1	15	13
2	16	17
3	21	17
4	16	19
<i>Sub Total</i>	97	95
Narragansett Middle School		
5	15	18
6	13	15
7	12	17
<i>Sub Total</i>	40	50
Narragansett Regional High School		
8	14	15
9	6	10
10	15	6
11	9	15
12	9	7
<i>Sub Total</i>	53	53
Total	190	198



Non-Departmental

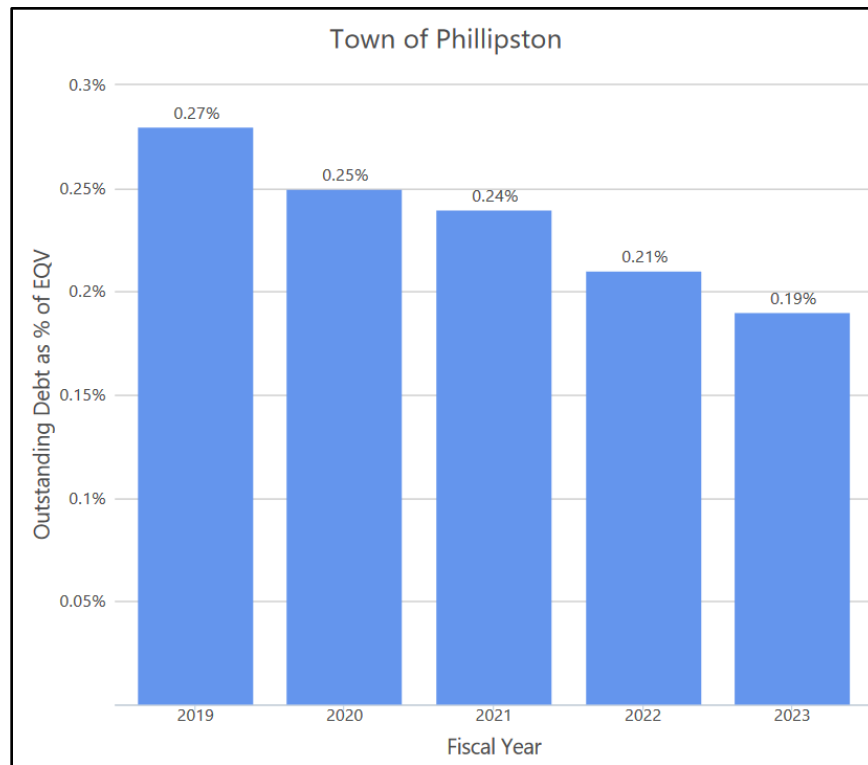


Debt Service

Overview

Long-term debt is strictly controlled in Massachusetts by statute. One of the planning stages is to determine whether the project falls into one of the categories contained in M.G.L. Chapter 44, Section 7 or 8. Section 7 lists those purposes for which a community may borrow inside the debt limit; while section 8 lists those purposes allowable outside the debt limit. The debt limits are defined in M.G.L. Chapter 44, Section 10. This statute limits debt authorized by the town to not more than 5% of their equalized valuation (EQV), which in Phillipston's case is \$225,116,800¹. This translates to \$11,255,840 for the town of Phillipston. Presently, the Town has \$430,765 in principal authorized, which is well within the legal limit.

Division of Local Services



Debt Service Approval Process

When a need for debt is identified, the item is placed on the agenda of a Board of Selectmen meeting for approval. Once the Board of Selectmen approves the debt, it is brought to the Finance Committee for a discussion of how best to fund the commitment. For example, the Town had a previous Bond Anticipation Note (BAN) that funded the repair of Queen Lake Dam. This BAN was a debt exclusion, paid for by taxpayers

¹ Division of Local Services, 2023 EQV.

https://dls.gateway.dor.state.ma.us/reports/rdPage.aspx?rdReport=Dashboard.Cat_6_Reports.LongTermDebt351.

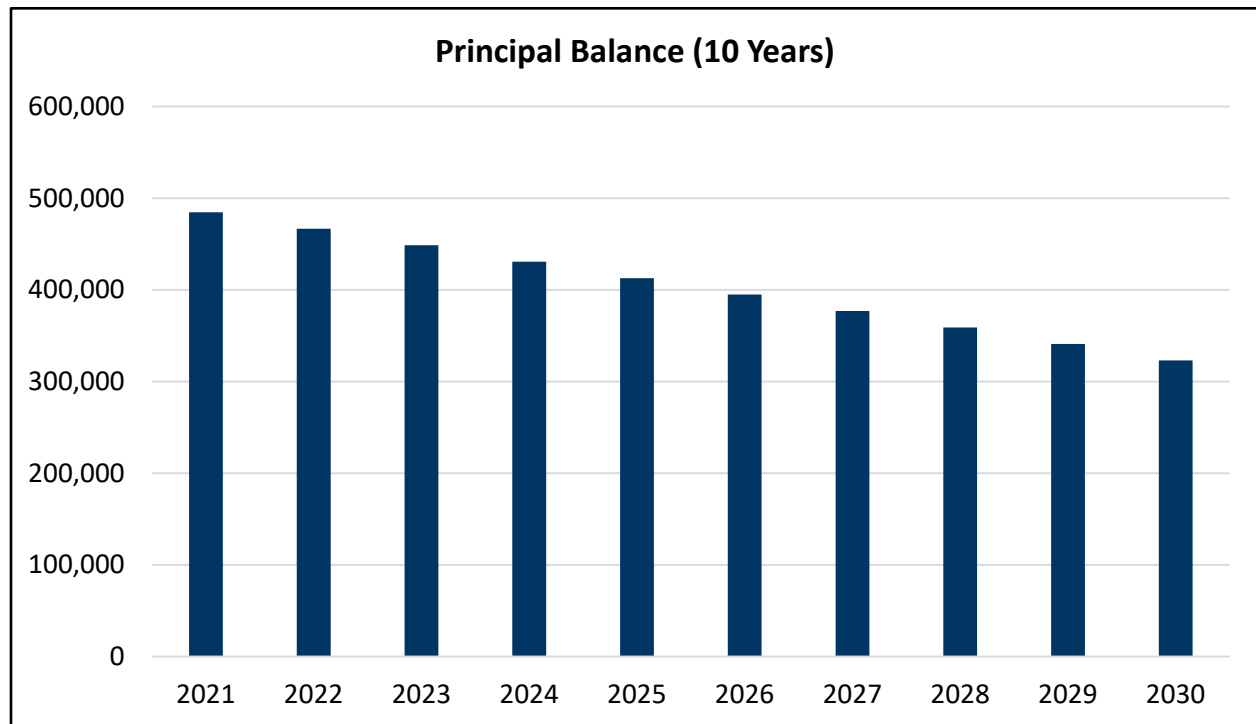


as an additional amount added to their taxes. The BAN was paid down and “rolled over” each year until it was paid off. While the Finance Committee and Board of Selectmen deliberate on funding strategy, the Treasurer contacts the Town’s Fiscal Advisor regarding debt service options, including the debt service schedule (repayment of debt) including interest rate scenarios. Once the debt service options are identified, the item is placed on the Annual Town Meeting Warrant for approval by the residents followed by a ballot vote. The ballot vote is held at the Annual Town Election on the third Monday in May, with the Town Clerk recording the vote following Department of Revenue requirements. If the debt is approved by the Town, the Treasurer works with the Town’s Fiscal Advisor to borrow the funds.

Current Debt Service

Phillipston has one long-term debt service, payable to the USDA, for the Highway Barn. The principal issued amount was \$700,000 on February 25, 2009. Each year a principal payment of \$17,949 is paid on the issue date of February 25th, along with a decreasing amount of interest. For example, the first interest payment made in 2009 was \$28,875 and the interest amount to be paid in 2024 is \$18,509. The final payment for this debt will be made on February 24, 2048, in the amount of \$17,938 in principal and \$739.94 in interest. Each year, the USDA requires the Treasurer to complete a “servicing worksheet,” which provides them with current information on the Town as well as proof of property coverage from the Town’s insurance carrier, MIIA.

The bar graph below depicts a 10-year debt service trend beginning in FY2021 through FY2030. An additional 18 years of payments remain through FY2048.





Highway Barn Debt Service Schedule (Partial)

Year	Principal Balance	Principal	Interest	Total
2021	484,612.00	17,949.00	20,730.64	38,679.64
2022	466,663.00	17,949.00	19,990.24	37,939.24
2023	448,714.00	17,949.00	19,249.85	37,198.85
2024	430,765.00	17,949.00	18,509.45	36,458.45
2025	412,816.00	17,949.00	17,769.06	35,718.06
2026	394,867.00	17,949.00	17,028.67	34,977.67
2027	376,918.00	17,949.00	16,288.26	34,237.26
2028	358,969.00	17,949.00	15,547.87	33,496.87
2029	341,020.00	17,949.00	14,807.47	32,756.47
2030	323,071.00	17,949.00	14,067.08	32,016.08
2031	305,122.00	17,949.00	13,326.68	31,275.68
2032	287,173.00	17,949.00	12,586.26	30,535.26
2033	269,224.00	17,949.00	11,845.86	29,794.86
2034	251,275.00	17,949.00	11,105.49	29,054.49
2035	233,326.00	17,949.00	10,365.09	28,314.09
2036	215,377.00	17,949.00	9,624.70	27,573.70
2037	197,427.00	17,949.00	8,884.30	26,833.30
2038	179,479.00	17,949.00	8,143.90	26,092.90
2039	161,530.00	17,949.00	7,403.51	25,352.51
2040	143,581.00	17,949.00	6,663.11	24,612.11
2041	125,632.00	17,949.00	5,922.72	23,871.72
2042	107,683.00	17,949.00	5,182.32	23,131.32
2043	89,734.00	17,949.00	4,441.95	22,390.95
2044	71,785.00	17,949.00	3,701.30	21,650.30
2045	53,834.00	17,949.00	2,961.00	20,910.00
2046	35,887.00	17,949.00	2,220.74	20,169.74
2047	17,938.00	17,949.00	1,480.34	19,429.34
2048	0.00	17,949.00	739.94	18,688.94
Total		502,572.00	300,587.80	803,159.80



Budget

Debt Service	Account Number	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Proposed	\$ Change from FY24	% Change from FY24
OPERATING								
Debt Service	1000-751-5701-0000	38,680	37,940	37,199	36,459	35,719	(740)	100.00%
OPERATING EXP. - SUBTOTAL		38,680	37,940	37,199	36,459	35,719	(740)	-2.03%
Debt Service - TOTAL		38,680	37,940	37,199	36,459	35,719	(740)	-2.03%



Pension, Benefits & Insurance

Pension

Employees of the Town are not covered by Social Security, but instead contribute to the Worcester Regional Retirement System (WRRS). Municipalities belonging to WRRS must make annual appropriations to the fund based upon an actuarial valuation of the system computed by its member data to meet future pension liabilities. The valuation is prepared following MGL C32, with the results established on information surrounding its active, inactive, and retired members and beneficiaries.

Phillipston's FY2024 appropriation was built upon valuation results as of January 1, 2022. At that time, Phillipston had 10.36 active members with an average age of 52 and average annual salary of \$43,631. There was a total of three retired member/beneficiaries with an average age of 59 and average annual pension of \$45,045. Phillipston has one accidental disabled member with an average age of 93 and annual pension of \$20,936. There are also seven inactive members with an annuity savings fund of \$24,141. Employees contribute to the fund themselves, currently based on 9% of their earnings, as well as 2% of earnings over \$30,000.

The following is the most recent financial schedule compiled by the Town's audit firm for the June 30, 2022, financial statements¹. As of the last valuation Phillipston's pension liability was \$1,710,544.

Year Ended December 31,	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 as a Percentage of the Total Pension Liability
2021	0.203%	\$ 1,710,544	\$ 523,574	326.71%	56.20%
2020	0.222%	1,971,994	616,702	319.76%	50.30%
2019	0.224%	1,994,665	535,100	372.76%	47.36%
2018	0.221%	2,003,820	503,692	397.83%	43.05%
2017	0.223%	1,816,704	518,030	350.69%	46.40%
2016	0.226%	1,611,809	510,854	315.51%	42.00%
2015	0.271%	1,611,809	523,238	308.05%	44.52%
2014	0.175%	1,041,770	503,113	207.06%	47.94%

¹Town of Phillipston, Massachusetts. "Report on Examination of the Basic Financial Statements and Additional Information", "Year Ended June 30, 2022", Page 31 & 37.



Year Ended June 30,	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2022	\$ 150,222	\$ 150,222	\$ -	\$ 523,574	28.69%
2021	149,318	149,318	-	616,702	24.21%
2020	136,443	136,443	-	535,100	25.50%
2019	123,033	123,033	-	503,692	24.43%
2018	112,731	112,731	-	518,030	21.76%
2017	109,570	109,570	-	510,854	21.45%
2016	102,153	102,153	-	523,238	19.52%
2015	69,185	69,185	-	503,113	13.75%

Budget

Pension	Account Number	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Proposed	\$ Change from FY24	% Change from FY24
OPERATING								
Worcester County Retire	1000-911-5701-0000	149,318	164,088	164,088	163,953	180,877	16,924	100.00%
OPERATING EXP. - SUBTOTAL		149,318	164,088	164,088	163,953	180,877	16,924	10.32%
Pension - TOTAL		149,318	164,088	164,088	163,953	180,877	16,924	10.32%

Workers' Compensation

Phillipston utilizes MIIA Property and Casualty Group, Inc for its insurance coverage. Workers' Compensation claims are covered at \$1Million for bodily injury by each accident, injury and disease by Cabot Risk Strategies through MIIA. Over the past three years. Two (2) claims have been placed, with one being paid at \$495.78.

Police and Fire are covered separately and insured through CHUBB. Police and Fire personnel injured on duty are covered under MGL C41, S111F.

Budget

Workers Compensation	Account Number	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Proposed	\$ Change from FY24	% Change from FY24
OPERATING								
Workers Comp Insurance	1000-912-5170-0000	-	-	859	30,672	35,000	4,328	100.00%
OPERATING EXP. - SUBTOTAL		-	-	859	30,672	35,000	4,328	14.11%
Workers Compensation - TOTAL		-	-	859	30,672	35,000	4,328	14.11%



Unemployment Compensation

In the past, Phillipston contributed to unemployment compensation as a percentage of payroll earnings each pay period. These funds were held by the Department of Unemployment and paid out by them upon an approved unemployment claim. In FY2023, Phillipston contracted with UTMC, Unemployment Tax Management Corporation, through our insurance company, MIIA, as a free unemployment consultation service. At that time, the Department of Unemployment held just over \$5,900 in unemployment funds for the Town from our payroll “contributions”. The Town notified the Department that it would be changing to a “billed” status instead of contributory, which will take place in January 2024. In the meantime, unemployment claims will now be addressed in consultation with UTMC. Beginning in January, Phillipston will no longer be considered a “contributory” entity and will only be billed for each unemployment claim, with UTMC assisting to screen claims.

Budget

Unemployment	Account Number	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Proposed	\$ Change from FY24	% Change from FY24
OPERATING								
Unemployment Insurance	1000-913-5701-0000	1,023	1,278	1,611	11,000	11,000	-	100.00%
OPERATING EXP. - SUBTOTAL		1,023	1,278	1,611	11,000	11,000	-	0.00%
Unemployment - TOTAL		1,023	1,278	1,611	11,000	11,000	-	0.00%

Health and other Insurances

In FY2024, employee health insurance premiums increased by 13.75% over FY2023. While there were only 10 employees eligible to utilize the insurance, this constitutes a large portion of our expenses and must be remembered when discussing adding benefit-eligible positions to the Town. In the past, Phillipston’s employees were included in health insurance offered to Narragansett Regional School District (NRSD) employees. In FY2024, Phillipston looked for a new health insurance carrier, and signed with MIIA who offered a 4.25% decrease over our FY2023 rates. We are in the preliminary stages of establishing an “opt-out” of health insurance program for benefit-eligible employees who have utilized the Town’s health insurance offerings for at least two consecutive years. This allows the town to pay out a nominal fee each year to any employee who opts out, and is covered under another insurance plan, in lieu of paying its 75% share of the ever-rising premiums.

Given the limited number of benefit-eligible employees, group life insurance cannot be offered through the Town. However, individual employees can buy their own life insurance policies through AFLAC, which offers other 100% employee-funded benefits as well.

With the change to MIIA for health insurance benefits, the Town is looking at offering 100% employee-funded dental benefits as well.



The current FY2024 health insurance census follows:

FY24	Total Monthly Premium	Town Monthly Contribution	Employee% Contribution	Employee Monthly Contribution	Employee Cost per pay period	Carrier Census	Employer Contribution	Employee Contribution
Individual Plans								
Tufts HMO	\$ 1,083.00	\$ 812.25	25%	\$ 270.75	\$ 135.38		\$ -	\$ -
Tufts POS	\$ 3,046.00	\$ 2,284.50	25%	\$ 761.50	\$ 380.75		\$ -	\$ -
Harvard Pilgrim HMO	\$ 1,172.00	\$ 879.00	25%	\$ 293.00	\$ 146.50	1	\$ 879.00	\$ 293.00
Harvard Pilgrim PPO	\$ 2,572.00	\$ 1,929.00	25%	\$ 643.00	\$ 321.50		\$ -	\$ -
BCBS New England	\$ 1,004.00	\$ 753.00	25%	\$ 251.00	\$ 125.50	1	\$ 753.00	\$ 251.00
BCBS HMO - Select	\$ 934.00	\$ 700.50	25%	\$ 233.50	\$ 116.75		\$ -	\$ -
							\$ -	\$ -
Family Plans								
Tufts HMO	\$ 2,939.00	\$ 2,204.25	25%	\$ 734.75	\$ 367.38	1	\$ 2,204.25	\$ 734.75
Tufts POS	\$ 8,038.00	\$ 6,028.50	25%	\$ 2,009.50	\$ 1,004.75		\$ -	\$ -
Harvard Pilgrim HMO	\$ 3,080.00	\$ 2,310.00	25%	\$ 770.00	\$ 385.00		\$ -	\$ -
Harvard Pilgrim PPO	\$ 6,790.00	\$ 5,092.50	25%	\$ 1,697.50	\$ 848.75		\$ -	\$ -
BCBS New England	\$ 2,681.00	\$ 2,010.75	25%	\$ 670.25	\$ 335.13	6	\$ 12,064.50	\$ 4,021.50
BCBS HMO - Select	\$ 2,498.00	\$ 1,873.50	25%	\$ 624.50	\$ 312.25		\$ -	\$ -
							\$ -	\$ -
						9	\$ 15,900.75	\$ 5,300.25

The tentative FY2025 health insurance census follows:

DRAFT MIIA FY25	Total Monthly Premium	Town Monthly Contribution	Employee% Contribution	Employee Monthly Contribution	Employee Cost per pay period	Carrier Census	Employer Contribution	Employee Contribution
Individual Plans								
BCBS Care Elect	\$ 1,180.70	\$ 885.53	25%	\$ 295.18	\$ 147.59		\$ -	\$ -
BCBS New England	\$ 983.92	\$ 737.94	25%	\$ 245.98	\$ 122.99	2	\$ 1,475.88	\$ 491.96
BCBS HMO - Select	\$ 856.01	\$ 642.01	25%	\$ 214.00	\$ 107.00		\$ -	\$ -
							\$ -	\$ -
Family Plans								
BCBS Care Elect	\$ 3,152.86	\$ 2,364.65	25%	\$ 788.22	\$ 394.11		\$ -	\$ -
BCBS New England	\$ 2,627.38	\$ 1,970.54	25%	\$ 656.85	\$ 328.42	7	\$ 13,793.75	\$ 4,597.92
BCBS HMO - Select	\$ 2,285.82	\$ 1,714.37	25%	\$ 571.46	\$ 285.73		\$ -	\$ -
							\$ -	\$ -
						9	\$ 15,269.63	\$ 5,089.88

Budget

Health / Life Insurance	Account Number	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Proposed	\$ Change from FY24	% Change from FY24
OPERATING								
Health / Life Insurance	1000-914-5701-0000	212,755	127,625	188,843	215,809	228,196	12,387	100.00%
OPERATING EXP. - SUBTOTAL		212,755	127,625	188,843	215,809	228,196	12,387	5.74%
Health / Life Insurance - TOTAL		212,755	127,625	188,843	215,809	228,196	12,387	5.74%

Medicare

According to the IRS, the Federal Insurance Contributions Act (FICA) outlines mandatory Medicare taxes for both employees and employers. At present, the tax rate for Medicare is 1.45% employee and 1.45% employer for a total of 2.9%. Additional Medicare taxes may apply for employees whose annual wages



exceed \$200,000.² Each budget season, Medicare contributions are budgeted as 1.45% of the total voted payroll budget.

Budget

Medicare	Account Number	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Proposed	\$ Change from FY24	% Change from FY24
OPERATING								
Medicare - Employer	1000-916-5701-0000	14,230	17,967	15,798	20,000	20,000	-	100.00%
OPERATING EXP. - SUBTOTAL		14,230	17,967	15,798	20,000	20,000	-	0.00%
Medicare - TOTAL		14,230	17,967	15,798	20,000	20,000	-	0.00%

² IRS. Topic No. 751, Social Security and Medicare Withholding Rates. <https://www.irs.gov/taxtopics/tc751>.



Capital



Capital Narrative

Phillipston's Capital Planning Process

The town of Phillipston is governed by its Town Bylaws, which have established a Capital Improvement Planning Committee to evaluate capital requests. The Committee is comprised of five members appointed by the Board of Selectmen: one Board of Selectmen member, one Planning Board member, one Finance Committee member, and two resident members. The definition of a capital request is at least a five-year useful life and a cost of at least \$25,000. Capital items typically include but are not limited to roads, bridges, IT, buildings, parks, and vehicles. Further, Phillipston's Financial Policies Section C Capital Improvement Plan and Policies, delineate timeline and process instructions surrounding capital planning.

Phillipston's current Capital Budget process begins with the Committee providing direction and a request form to department heads around January 1st of each year. All capital request forms are returned to the Capital Improvement Planning Committee by February 15th. In accordance with the Town's Financial Policies, the Capital Improvement Planning Committee meets with department heads and other staff as necessary to discuss their capital requests. The Capital Improvement Planning Committee submits the capital budget and program to the Selectmen, with the Finance Committee receiving a copy of the budget and program during the same period each year.

Annual Town Meeting is held the first Wednesday after the first Monday in May. Department heads and staff are generally permitted to begin the procurement process for capital items that are approved by the Town Meeting when the new fiscal year begins on July 1st.

The graphic on the subsequent page summarizes the Town's capital planning process.



Phillipston's Capital Process Calendar

January 1	January 1 - February 15	February 15	February - March
Capital Improvement Planning Committee provides directions and capital request forms to department heads and staff.	Department heads and staff compile capital requests.	Department heads and staff submit capital requests to the Capital Improvement Planning Committee.	Capital Improvement Planning Committee meets with departments to discuss capital requests.
March 1	MAY		JULY 1 - ONGOING
Capital Improvement Planning Committee compiles and submits its capital budget and program to the Board of Selectmen and the Finance Committee.	Town Meeting approval of the upcoming year's budget is followed by department head preparation for acquisition and/or project management plan (if needed) and development activities with assistance of Chief Procurement Officer, <i>to begin</i> on July 1.		Beginning of fiscal year; monitoring of new and ongoing projects as needed.



Historic Capital Improvement Planning Committee Projects

Annually the town of Phillipston reviews, recommends, and funds a list of capital projects. Over the past four years roughly six projects have been approved and funded through capital improvement planning, totaling \$327,317. These capital improvements have strengthened the Town's service delivery and benefited the community.

The tables below detail historical capital projects voted at the Annual Town Meeting, by year.

Capital Improvement Planning Committee Projects FY2023

2023 Project Description	2023 Funding
New Fire Department Turnout Gear	\$40,000, funded by free cash, not CIPC

Capital Improvement Planning Committee Projects FY2022

2022 Project Description	2022 Funding
Pick-Up Truck w/ Plow	\$61,000
SCBA Fire Department Gear	\$68,712

Capital Improvement Planning Committee Projects FY2021

2021 Project Description	2021 Funding
Police Cruiser	\$53,000
New Dump Truck Bed	\$51,000
Jaws of Life Fire Department	\$45,000

Capital Improvement Planning Committee Projects FY2020

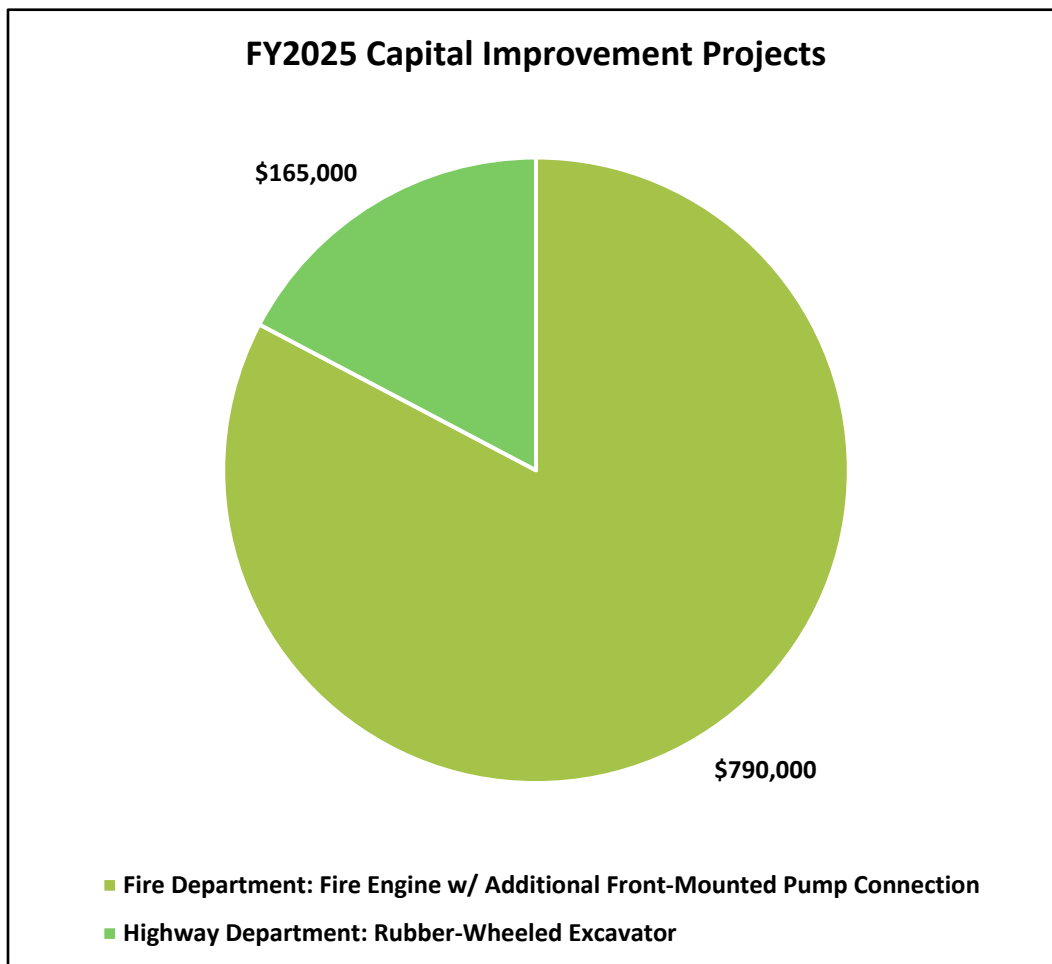
2020 Project Description	2020 Funding
Brush / Rescue / Plow Fire Department (last three payments)	\$48,605



FY2025 Capital Outlay

The Capital Improvement Planning Committee has put forth the following items to be funded for FY2025 at the May 2024 Annual Town Meeting and to be funded by the Capital Improvement Planning Fund:

FY2025 Project Description	Funding Source	2025 Funding Request
Fire Department: Fire Engine w/ Additional Front-Mounted Pump Connection	CIPF	\$790,000
Highway Department: Rubber-Wheeled Excavator	CIPF	\$165,000
Total		\$485,000





Capital Outlook

The Capital Improvement Planning Committee (CIPC) offers the following summary of activities for Phillipston's capital outlook.

The committee members, who are serving the Town without compensation, are:

- ***Daniel Sanden***
- ***Michael Flye***
- ***Paul Valois***
- ***Gerhard Fandreyer***

This year the CIPC got off to a late start, as our founding member, Opal Clark, retired, leaving a huge gap in the learning curve associated with this committee, since she used to run it so smoothly with her wealth of experience.

We thoroughly thank Opal for all her hard work and perseverance over the years.

The purpose of the CIPC is to minimize large expenses needing funding, on yearly budgets: a savings account to alleviate the shock such expenses bring to the budget, to prevent needed large tax-increases. Future years' costs are estimates, based on current trends.

The Town recently added the category of BOS Buildings to the previous categories of Fire Dept., Police Dept., and Highway Dept., thus requiring the Town to fund the Capital Improvement Fund (CIF) even more.

Beginning in FY2025, the CIPC will be working to update a new, five-year capital improvement plan.



Appendix



Glossary

Abatement – A reduction or elimination of a levy imposed by a governmental unit, applicable to tax levies, motor vehicle excise, fess, charges, and special assessments.

Appropriation – An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. Only a town meeting can authorize money appropriated for one purpose to be used for another. Any amount which is appropriated may be encumbered. Any part of a “general” appropriation not spent or encumbered by June 30 automatically reverts to the undesignated fund balance which may result in Free Cash. If departments know of remaining unpaid bills at the close of the fiscal year and properly notify the accountant (Chapter 41, § 58), the departmental appropriation is encumbered to extend the general spending authorization until such time that the bill is paid, or it is decided not to spend the funds. If these encumbrances are not acted on within a year, the accountant generally notifies the department and closes them out. A special warrant article/appropriation, on the other hand, may carry forward from year to year until spent for the designated purpose or transferred by town meeting vote to another account.

Assessed Valuation – A valuation set upon real estate or other property by a government as a basis for levying taxes. In Massachusetts, assessed valuation is based on “full and fair cash value,” the amount a willing buyer would pay a willing seller on the open market. Assessors must collect, record, and analyze information about the physical characteristics of the property and the market in order to estimate the fair market value of all taxable properties in their communities.

Audit – An examination of systems, procedures, and financial data by a certified accountant, reporting on the fairness of financial statements and compliance with statutes and regulations. (The audit is a valuable management tool for evaluating the fiscal performance of a community).

Available Funds – These are funds established through previous appropriations or results of favorable conditions. These may be appropriated to meet emergency or unforeseen expenses, large one-time or capital expenditures. Examples: Free Cash, Stabilization Fund, Overlay Surplus, Water Surplus, and enterprise retained earnings.

Balance Sheet – A statement which discloses the assets, liabilities, reserves, and equities of a fund or governmental unit at a specified date.

Budget – A plan of financial operation embodying an estimate of proposed revenues and expenditures for a given period and the proposed means of financing them. A budget may be “preliminary” – the financial plan presented to the Town Meeting, or “final” – the plan approved by that body. The budget should be separated into basic units, either by department, program, or service. The format is important because by classifying by service or department, the budget is clearly defined and more easily understood by both local officials and Town Meeting.



Capital Budget – An annual appropriation or spending plan for capital expenditures (tangible assets or projects that cost at least \$25,000 and have a useful life of at least five years). This budget should recommend the method of financing for each item recommended and identify those items which are recommended to be deferred due to scarce resources.

Capital Expenditures/Improvements – These are items generally found in the capital budget, such as construction, acquisitions, site development, major repairs or replacement to capital facilities and public ways and overhead costs. The fees for architects, engineers, lawyers, and other professional services plus the cost of financing, advance planning may be included.

Capital Improvement Program – A comprehensive schedule for planning a community’s capital expenditures. It coordinates community planning, fiscal capacity, and physical development. While all the community’s needs should be identified in the program, there should also be a set of criteria which prioritizes the expenditures. The capital program is a plan for capital expenditures that extends five years beyond the capital budget and is updated yearly.

Capital Outlay Expenditure Exclusion – A vote by a community at an election to exclude payments for a single year capital project from the levy limit. The exclusion is limited to one year and may temporarily increase the levy above the levy ceiling.

Cash – Currency, coin, checks, postal and express money orders, and bankers’ drafts on hand or on deposit with an official or agency designated as custodian of cash and bank deposits.

Cemetery Perpetual Care – These funds are donated by individuals for the care of grave sites. According to Chapter 114, § 25, funds from this account must be invested and spent as directed by perpetual care agreements. If no agreements exist, interest (but not principal) may be used as directed by the cemetery commissioners for the purpose of maintaining cemeteries.

Cherry Sheet – Named for the cherry-colored paper on which it was originally printed, the Cherry Sheet is the official notification from the Commissioner of Revenue of the next fiscal year’s state aid and assessments to communities and regional school districts. State aid to municipalities and regional school districts consists of two major types – distributions and reimbursements. Distributions provide funds based on formulas while reimbursements provide funds for costs incurred during a prior period for certain programs or services. In addition, communities may receive “offset items” which must be spent on specific programs. Cherry Sheet Assessments are advanced estimates of state assessments and charges and county tax assessments. Local assessors are required to use these figures in setting the local tax rate. (Because these figures are estimates, it should be noted that based on filing requirement and/or actual data information the final aid or assessment may differ.)

Cherry Sheet Offset Items – Local aid accounts which may be spent without appropriation in the budget, but which must be spent for specific municipal and regional school district programs. Current offset items include School Choice Receiving Tuition and Public Libraries.



Classification of Real Property – Assessors are required to classify all real property according to use into one of four classes: Residential, Open Space, Commercial, and Industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners (see Classification of the Tax Rate).

Classification of the Tax Rate – In accordance with Chapter 40, § 56, the Selectmen vote to determine the tax rate options. Based on the residential factor adopted (see Residential Factor), any community may set as many as four different tax rates for: residential property; open space; and commercial, industrial, and personal property.

Conservation Fund – This fund may be expended for lawful conservation purposes as described in Chapter 40, § 8C. This fund may also be expended for damages related to the taking of land by eminent domain provided that such taking has first been approved by a two-thirds vote of the city council or town meeting.

Debt Burden – The level of debt of an issuer, usually as compared to a measure of value (debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden is used in referring to debt service costs as a percentage of the annual budget.

Debt Exclusion – This is a vote by a municipality at an election to exclude debt service payments for a particular capital project from the levy limit. The amount necessary to cover the annual debt service payment is added to the levy limit for the life of the debt only. A debt exclusion may temporarily increase the levy above the levy ceiling.

Debt Service – The cost (usually stated in annual terms) of the principal retirement and interest of any particular issue.

Encumbrance – Obligations in the form of purchase orders, contract, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved.

Equalized Valuations (EQVs) – The determination of the full and fair cash value of all property in the Commonwealth which is subject to local taxation. EQVs have historically been used as variables in distributing certain state aid accounts, and for determining county assessments and certain other costs. The Commissioner of Revenue, in accordance with Chapter 58, § 10C, is charged with the responsibility of biannually determining an equalized valuation for each town and city in the Commonwealth.

Estimated Receipts – Estimates of state and local miscellaneous receipts based on previous year’s receipts deducted by the Assessors from gross amount to be raised by taxation.

Excess and Deficiency – Also called the “surplus revenue” account, this is the amount by which cash, accounts receivable and other assets exceed the liabilities and reserves.



Excess Levy Capacity – The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the Select Board and council must be informed of excess levying capacity and evidence of such acknowledgement must be submitted to DOR when setting the tax rate.

Exemptions – Upon approval of an application to the Board of Assessors, these are full or partial discharges from the obligation to pay a property tax by statute on particular categories of property or persons. Examples include hospitals, schools, houses or worship, and cultural institutions that are of benefit to the community. In addition, exemptions may be granted for qualified veterans, blind individuals, surviving spouses, persons over 70 years of age, and certain financial hardships.

Expenditure – The spending of money by the town or city for programs within the approved budget.

Fiscal Year – The Commonwealth, state, and municipalities (as of 1974) operate on a fiscal year which begins on July 1 and ends on June 30. The number of the fiscal year is that of the calendar year in which the fiscal year ends, e.g. the 2016 fiscal year, July 1, 2015, to June 30, 2016, usually written as FY16 or FY2016.

Fixed Costs – These are costs which are legally or contractually mandated. (Examples: retirement, FICA/Social Security, insurances, debt service or interest.)

Foundation Budget – The target set for each school district defines the spending level necessary to provide an adequate education for all students. The Foundation Budget is comprised of both local effort and state aid.

Free Cash – (Also Budgetary Fund Balance) Funds remaining from the operations of the previous fiscal year which are certified by DOR's Director of Accounts as available for appropriation. Remaining funds include unexpended free cash from the previous year, receipts in excess of estimates shown on the tax recapitulation sheet, and unspent amounts in budget line items. Unpaid property taxes and certain deficits reduce the amount of remaining funds which can be certified as free cash. The calculation of free cash is made based on the balance sheet, which is submitted by the community's Auditor, Accountant or Comptroller. Typically, a community will attempt to maintain a free cash balance of between 3 and 5 percent of its total budget as a hedge against unforeseen expenditures, to insure there will be an adequate reserve to prevent sharp fluctuations in the tax rate, and to prevent expensive short-term borrowing. (Maintenance of an adequate free cash level is not a luxury but a necessary component of sound local fiscal management. Credit rating agencies and other members of the financial community expect municipalities to maintain free cash reserves; judgments regarding a community's fiscal stability are made, in part, on the basis of free cash.) Also see Available Funds.

Fund – An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.



Fund Accounting – Organizing the financial records of a municipality into multiple funds. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions, or limitations.

General Fund – This non-earmarked fund is used to account for most financial resources and activity governed by the normal Town Meeting/City Council appropriation process.

Governing Body – The board, committee, commissioners, or other legislative body of a governmental unit, including the school committee of a municipality.

Indirect Cost – Costs of a service not reflected in the service’s operating budget. A determination of these costs is necessary to analyze the total costs of service delivery.

Interest – Compensation paid or to be paid for the use of money, including interest payable at periodic intervals or as a discount at the time a loan is made.

Interest Rate – The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Land Fund – A fund established in FY86 to which may be added an annual appropriation earmarked for the acquisition of land or debt service on designated land purchases.

Levy Ceiling – The maximum tax assessed on real and personal property may not exceed 2.5 percent of the total full and fair cash value of all taxable property (Chapter 59, § 21C). Property taxes levied may exceed this limit only if the community passes a capital outlay expenditure exclusion, a debt exclusion, or a special exclusion.

Levy Limit – The maximum amount a community can levy in a given year. The limit can grow each year by 2.5 percent of the prior year’s levy limit (Chapter 59, § 59C(f,g,k)) plus new growth and any overrides. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion or special exclusion.

Line-Item Budget – A budget which focuses on inputs of categories of spending, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid – Revenue allocated by the Commonwealth to towns, cities, and regional school districts. Estimates of local aid are transmitted to towns, cities, and districts annually by the “Cherry Sheet.” Most of the Cherry Sheet aid programs are considered revenues of the municipality’s or the regional school district’s General Fund and may be spent for any purpose subject to appropriation.



Local Appropriating Authority – In a town, the town meeting has the power to directly levy a property tax.

Local Receipts – Locally generated revenues other than real and personal property taxes and excluding enterprise fund revenues. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet.

M.G.L. (or G.L.) – Massachusetts General Laws, Annotated

Massachusetts School Building Authority – a quasi-independent government authority created to reform the process of funding capital improvement projects in the Commonwealth’s public schools

Maturity – The date upon which the principal of a bond becomes due and payable.

Minimum Required Local Contribution – The minimum that a town or city must appropriate from property taxes and other local revenues for the support of schools.

Municipal Revenue Growth Factor – An estimate of the percentage change in a municipality’s revenue growth for a fiscal year.

Net School Spending (NSS) – Includes both school budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community’s NSS funding must be equal or exceed the NSS Requirement established annually by the Department of Elementary and Secondary Education.

New Growth – the taxing capacity added by new construction and other increases in the property tax base. New growth is calculated by multiplying the value associated with new construction by the tax rate of the previous fiscal year. For example, FY2016 new growth is determined by multiplying the value of new construction in calendar 2014 (as valued on January 1, 2015) by the FY2015 tax rate.

Operating Budget – The plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Other Amounts to be Raised – The amounts raised through taxation, but which are not appropriation items. Generally, these are locally generated expenditures (e.g., overlay, teacher pay deferral, deficits) as well as state, county, and other special district charges. Because these must be funded in the annual budget, special consideration should be given to them when finalizing the budget recommendations to Town Meeting. (see Tax Rate Recapitulation Sheet)



Overlay – (Overlay Reserve or Reserve for Abatements and Exemptions) An account established annually to fund anticipated property tax abatements and exemptions in that year. The overlay reserve is not established by the normal appropriation process, but rather on the tax rate recapitulation sheet.

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

Override Capacity – The difference between a community’s levy ceiling and its levy limit. It is the maximum amount by which a community may override its levy limit.

Personnel Services – The cost of salaries, wages, and related employment benefits.

Property Tax Levy – The amount of community can raise through the property tax. The levy can be any amount up to the levy limit plus exclusions.

Purchased Services – The cost of services that are provided by a vendor.

Reserve Fund – An amount set aside annually within the budget of a town (not to exceed 5 percent of the tax levy for the preceding year) or city (not to exceed 3 percent of the tax levy for the preceding year) to provide a funding source for extraordinary and unforeseen expenditures. In a town, the Finance Committee can authorize transfers for this fund for “extraordinary and unforeseen” expenditures. Other uses of the fund require budgetary transfers by Town Meeting. In a city, transfers from this fund may be voted by the City Council upon recommendation of the Mayor.

Revaluation (or recertification of property values) – The Assessors of each community are responsible for developing a reasonable and realistic program to achieve a fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the Assessors’ analysis and consideration of many factors including, but not limited to, the results of an in-depth sales ratio study, the location and style of properties, and the accuracy of existing property record information. Every three years, Assessors must submit property values to the state Department of Revenue for certification. Assessors must also maintain these values in the years between certifications. This is done so that each property taxpayer in the community pays his or her share of the cost of local government – no more or less – in proportion to the amount of money the property is worth.

Revolving Fund – Allows a community to raise revenues from a specific service and use those revenues to support the service without appropriation. For departmental revolving funds, Chapter 44, § 53E stipulates that each fund must be reauthorized each year at an annual town meeting or by city council action, and that a limit on the total amount which may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed ten percent of the amount raised by taxation by the town or city in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single department or board. No revolving fund expenditures shall be made for the



purpose of paying any wages or salaries for full-time employees. Revolving funds for other programs as provided by statute are still allowed, and a departmental revolving fund may be implemented in addition to or in conjunction with other existing statutory revolving funds, provided that the departmental revolving fund does not conflict with provisions of other revolving funds.

Sale of Cemetery Lot Fund – This fund is established to account for proceeds of the sale of cemetery lots. The proceeds must be used to offset certain expenses of the Cemetery Department under provisions of Chapter 114, § 43C.

Sale of Real Estate Fund – This fund is established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure. Chapter 44, § 63 states that such proceeds shall be applied first to the retirement of debt on the property sold. In the absence of such debt, funds may generally be used for purposes for which the town or city is authorized to borrow for a period of five years or more.

Special Exclusion – For a few limited capital purposes, a community may assess taxes above the amount of its levy limit or levy ceiling without voter approval.

Stabilization Fund – An account from which amounts may be appropriated for any lawful purpose. Towns may appropriate into this fund in any year an amount not to exceed ten percent of the prior year's tax levy or a larger amount with the approval of the Director of Accounts. The aggregate of the Stabilization Fund shall not exceed ten percent of the town's equalized value, and any interest shall be added to and become a part of the fund. A two-thirds vote of town meeting or city council is required to appropriate money from the Stabilization Fund.

Surplus Revenue – The amount by which cash, accounts receivable and other floating assets exceed the liabilities and reserves.

Tailings – This fund is reserved for unclaimed checks written on city or town accounts. The procedures for retaining money from unclaimed checks is outlined in Chapter 200A, § 9A. Written notice must be filed with the Clerk if these procedures are to be followed.

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

Tax Rate Recapitulation Sheet (also Recap Sheet) – A document submitted by a town or city to the Department of Revenue to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations which affect the property tax rate. (In order to issue the first-half semiannual property tax bills before October 1st, the recap sheet should be submitted to the Department of Revenue in September, or in December to issue the third quarterly property tax bills before January 1st.)

Tax Title – Collection procedure which secures a lien on real property and protects the municipality's right to payment of overdue property taxes.



Underride – A vote by a community to permanently decrease the tax levy limit. As such, it is the exact opposite of Override.

Unfunded Pension Liability- Unfunded pension liability is the difference between the value assigned to the retirement benefits already deemed by the town’s employees and the assets the town’s retirement system will have on hand to meet these obligations. The dollar value of the unfunded pension liability is driven by assumptions about interest rates at which a retirement system’s assets will grow and the rate of future costs of living increases to pensioners.

Uniform Massachusetts Accounting System (UMAS) – A comprehensive and practical municipal accounting system that conforms to Generally Accepted Accounting principles (GAAP) for local governments. UMAS is regarded by the Department of Revenue as the professional standard for modern municipal accounting in Massachusetts. (Among the benefits of conversion to UMAS are increased consistency in reporting and record keeping and enhanced comparability of data among cities and towns.)

Unreserved Fund Balance – Also referred to sometimes as “surplus revenue account,” this is the amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is not, however, available for appropriation in full because a portion of the assets listed as “accounts receivable” may be taxes receivable and uncollected. (see Free Cash).

Valuation (100%) – Requirement that the assessed valuation must be the same as the market value for all properties; 100 percent valuation may offer greater equity in the redistribution of state aid to cities and towns based upon local real estate values.

Warrant – A list of items to be acted on by Town Meeting. (A treasury warrant, and the assessors’ warrant authorize the Treasurer to pay specific bills and the tax Collector to collect taxes in the amount and from the persons listed, respectively.)



Excerpt: General Budget Policies

A-1 Balanced Budget

Background:

All Massachusetts municipalities are required by state law to prepare balanced annual budgets. In fact, a balanced budget is a prerequisite to State approval of the Town's annual tax rate and the issuance of actual tax bills for the fiscal year.

The Government Finance Officers Association (GFOA) notes a true structurally balanced budget is one that supports financial sustainability for multiple years into the future.

Policy:

The Board of Selectmen and the Finance Committee shall recommend, and Town Meeting shall adopt balanced budgets in which current revenues (non-one-time) equal or exceed current expenditures. Expenditures shall be realistically budgeted and estimated revenues shall be conservatively budgeted to allow for unanticipated events. The Town shall present said estimates and assumptions behind revenue estimates along with the balanced budget.

The Town will not balance the budget by using one time or other nonrecurring revenues to fund ongoing expenditures. The Town will not use budgetary procedures that balance the budget at the expense of future years, such as postponing or deferring payment of expenses already incurred, accruing future year revenues, or rolling over short-term debt to avoid making principal payments.

The Town budget shall also support a financially sound operating position by maintaining reserves for emergencies and providing sufficient liquidity to pay bills on time and avoid revenue anticipation borrowing.

References:

[Achieving a Structurally Balanced Budget](#), Government Finance Officers Association Best Practice, February 2012.



A-2 Submission of Budget and Budget Message

Background:

Two important principles of public budgeting are clarity and publicity. The GFOA considers a budget message to be an important means to communicate budget priorities and issues to citizens and stakeholders. The budget message should identify key issues facing the community, as well as the policy choices made in the budget to address these issues. The budget message should also explain how priorities in the budget differ from those in the prior year and describe any significant changes in service levels or revenues. It is equally important to distribute this information to the general public to give them a greater understanding of the issues confronting the community.

Policy:

The annual operating budget process has an established timeline and should be integrated with the development of a Five -Year Capital Improvement Plan and a Five-Year Revenue and Expenditure Forecast. See Policy C-1 and Policy A-3 for reference.

On or before December 1st, the Board of Selectmen and Finance Committee shall meet jointly to discuss and decide on budget guidelines relating to the budget for the next fiscal year. The guidelines shall establish the outer limits of possible budget growth for the Town to be used by various departments, officers, boards, and committees in the preparation of the Operating Budgets for the ensuing year. The Administrative Assistant shall send the budget guidelines statement to every department charged with the expenditure of Town funds.

All departments shall submit the annual budget requests to the Administrative Assistant no later than February 6th of each year. All requests, with the exception of the regional school assessment that is determined by other factors, shall be structured to follow the budget guidelines developed by the Board of Selectmen and Finance Committee.

The Administrative Assistant will compile the budget requests and forward the resulting document to the Finance Committee and Selectmen. The Finance Committee and Selectmen will hold joint hearings with departments on their budget submissions. The Finance Committee will then coordinate, review, prepare, and submit a balanced annual budget proposal to the Selectmen by March 15. The proposed budget shall include all estimated revenues and all estimated expenditures.

In consultation with the Board of Selectmen, Finance Committee, Town Accountant and departments, the Administrative Assistant/Treasurer shall prepare revenue projections for the upcoming fiscal year and gather budget requests from all Town departments. The Administrative Assistant shall work with department heads to develop and articulate departmental goals and objectives that align with the overall goals and objectives of the Town.



The Finance Committee’s budget proposal shall provide a complete financial plan of all activities for the ensuing fiscal year, an accompanying budget message, and supporting documents. The budget message from the Finance Committee shall explain the proposed budget for all Town agencies in fiscal terms and in terms of work programs. It shall outline the proposed financial policies for the Town for the ensuing fiscal year, describe the important features of the budget, indicate any major differences from the current fiscal year in financial policies, expenditures, and revenues, together with the reason(s) for such changes, summarize the Town's debt position, and include such other material as the Finance Committee deems desirable or the Board of Selectmen and Town Meeting may reasonably require.

The Town shall work toward the implementation of a budget document that meets the high standards of the Government Finance Officers Association “Distinguished Budget Presentation Award Program.”

References:

[Annual Budget Process in Towns](#), MA Division of Local Services Best Practice, June 2020.

[Formal Budget and Municipal Calendar](#), MA Division of Local Services Best Practice.

[Distinguished Budget Presentation Award Program](#), Government Finance Officers Association



C. CAPITAL IMPROVEMENT PLAN AND POLICIES

Background:

Planning, budgeting and financing for the replacement, repair and acquisition of capital assets is a critical component of any municipality's budget and operation. Prudent planning and funding of capital assets ensures that a municipality can provide quality public services in a financially sound manner. It is recognized that a balance must be maintained between operating and capital budgets so as to meet the needs of both to the maximum extent possible. The development of a Capital Improvement Program (CIP) is the mechanism that a municipality uses to identify projects, prioritize funding, and create a long-term financial plan that can be achieved within the limitations of the budget environment. Long-term capital planning is one of the local government financial practices that credit rating agencies evaluate when assessing a municipality's credit quality.

In Phillipston, a Town bylaw established under MGL c.41; Section 106B charges a Capital Improvement Planning Committee with evaluating capital requests with at least a five-year useful life and cost of at least \$25,000. All town departments, boards and committees are required to provide their capital requests to the Committee by February 15th of each year. The Capital Improvement Planning Committee then prepares its capital budget for the upcoming fiscal year, along with a five-year capital program for the following five years. The capital budget and program are then submitted to the Board of Selectmen.

References:

[Capital Asset Management \(gfoa.org\)](#), Government Finance Officers Association Best Practice, October 2017.

[Presenting and Funding Major Capital Projects](#), MA DOR Division of Local Services Best Practice, January 2020.

[2022 Town Bylaws](#), Article XIX of Phillipston's Bylaws on Capital Improvement Planning Committee, 2022.



C-1 Capital Improvement Plan Budget

Policy:

The Town shall comply with Article XIX of the Town's Bylaws as it relates to the capital planning process. All Town departments, boards and commissions shall submit their annual capital budget requests to the Capital Improvement Planning Committee by February 15th as required by bylaw. The Committee shall then prepare a capital budget to be submitted to the Board of Selectmen no later than March 15th. The Finance Committee should also receive a copy of the capital budget so they can provide a recommendation on the capital budget to Town Meeting. The Capital Improvement Planning Committee shall also prepare an annual report that includes the proposed schedule of capital expenditures over the next five years.



C-2 Capital Improvement Financing

Background:

For the purpose of these policies, the following definitions shall apply:

- Prior-Year Net Revenue - Gross revenues, less debt exclusions and available funds (e.g., free cash, stabilization, Community Preservation, ambulance fees and overlay surplus).
- Net Capital Investment - Gross costs from local debt, less Proposition 2 ½ debt exclusion amounts, plus the cost of capital leases, direct capital expenses (e.g., “pay-as-you-go capital) funded from capital stabilization fund and the general fund, and other local amounts approved as part of the capital budget.
- Capital Investment as a Percent of Prior-Year Net Revenue – The Net Capital Investment divided by the Prior Year Net Revenue.

Policy:

The Phillipston capital improvement program shall be prepared and financed in accordance with the following policies:

- Outside Funding – State, federal, or private grant funding shall be pursued and used to finance the capital budget wherever possible.
- Net Capital Investment as % of Prior-Year Net Revenues – The annual Net Capital Investment target is 5 percent of Prior-Year Net Revenue.
- Local Funding – The major funding sources for capital investment shall be the Capital Stabilization Fund, any free cash over the target amount (4 percent of prior year net revenues), or other general fund financing sources.
- Debt-Financing/Borrowing -
 - The term of borrowing for a capital project shall not exceed its estimated useful life.
 - The Town will attempt to maintain a long-term debt schedule such that at least 50% of its outstanding principal will be paid within 10 years.
 - The impact of level debt service versus level principal/declining debt on total project cost and on the Town’s operating budget shall be analyzed before borrowing is authorized.

C-3 Capital Improvement Planning Process



Background:

Article XIX of the Town's Bylaws guides the Town's capital improvement planning process. The below policy provides additional detail for participants in the planning process. Where conflicts may exist, Article XIX shall govern.

Policy C-3a:

The Capital Improvement Planning Committee shall prepare an annual capital plan and submit it to the Board of Selectmen by March 15th of each year. Per Town Bylaw XIX, to qualify as a capital expenditure, a proposed purchase or project must have a useful life of five years or more, and must exceed \$25,000 in cost, or be expected to prolong the useful life of a capital asset by five years or more. Additional policies are identified below:

- The Capital Improvement Planning Committee will coordinate development of the capital improvement budget with development of the operating budget.
- Future operating costs associated with new capital improvement will be projected and included in operating budget forecasts, as appropriate.
- Federal, state, or private grants or loans shall be used to finance only those capital improvements that are consistent with the Town's capital improvement plan and priorities, and for which operating and maintenance costs have been included in operating budget forecasts.
- All assets shall be maintained at a level adequate to protect the Town's capital investment and to minimize future maintenance and replacement costs.
- Equipment replacement and building repair needs shall be projected for the next five years and will be updated each year. From this projection, a maintenance and replacement schedule will be developed and followed.
- Capital projects shall be prioritized based upon criteria established by the Town.
- The estimated costs and potential funding sources for each proposed capital project shall be determined before it is submitted to the Board of Selectmen and Town Meeting for appropriation.
- Except as required by an emergency, all approved capital projects must be part of the annual adopted Capital Improvement Plan as required by the Town Bylaw.

Policy C-3b:



To meet the annual Bylaw deadline, the calendar for development of the capital improvement plan is as follows:

- The Capital Improvement Planning Committee shall provide directions and a capital improvement request form to department directors and other involved staff on or about January 1st of each year.
- Department directors and other involved staff shall return request forms to the Capital Improvement Planning Committee by February 15th of each year.
- The Capital Improvement Planning Committee shall meet with department directors and other involved regarding their capital budget during the departments' budget development meetings.
- The capital planning committee shall submit its capital budget and program to the Selectmen by March 15th of each year. The Finance Committee shall also receive this information by March 15th.



FY2023 Payroll Expenditures

Bold/Italic = Elected; Regular = Appointed

Title	Position	Name	Payroll	Other
Agricultural Commission	Clerk	Julie Hockman	\$393.00	
Animal Control	Officer/Inspector	Glenn Whitney	\$5,247.00	
Board of Assessors	Chair	David Manty	\$1,655.00	
	Member	Louanne Royer	\$1,655.00	
	Clerk	Earl Sweat	\$1,655.00	
	Administrative Assistant	Maureen Cote	\$9,038.80	
Board of Health	Member	Karissa Moore	\$0.00	
	Member	James Praplaski	\$1,308.32	
	Member	Garrett Foley	\$1,308.22	
	Administrative Assistant	Ruth French	\$5,019.00	
	Health Agent	Phillip Leger	\$11,050.00	
Board of Selectmen	Chair	Bernard Malouin	\$3,279.42	
	Vice-Chair	Gerhard Fandreyer	\$3,279.32	
	Clerk	Daniel Sanden	\$2,112.11	
	Administrative Assistant	Melanie Jackson	\$76,220.10	
Cemetery Commission	Member	Garrett Foley	\$294.32	Commission Stipend
			\$3,552.28	Cemetery Salary
			\$484.11	Burial
	Member	Paul Bauch	\$147.16	Commission Stipend
			\$1,853.87	Cemetery Salary
			\$446.01	Burial
	Member	Steven Burnett	\$294.32	Commission Stipend
			\$3,941.96	Cemetery Salary
			\$419.82	Burial
	Worker	Yvon Allain	\$3,426.88	Cemetery Salary
			\$392.85	Burial



Title	Position	Name	Payroll	Other
	Administrative Assistant	Sally Kastberg	\$192.56	
Conservation Commission	Clerk	Timothy Haley	\$662.25	
Constables		Thomas Daoust	\$256.33	
		Ronald Pratt	\$256.33	
		Fern Stellato	\$256.33	
Election Workers	Warden	Brenda Nolan	\$1,126.00	
	Deputy Warden	Susan Larrabee	\$25.00	
	Counter	Heidi Aukstikalnis	\$64.13	
	Clerk	Barbara Sanden	\$545.50	
	Inspector	Andrea Flagg	\$142.50	
	Inspector	Jane French	\$320.63	
	Counter	Kim Pratt	\$64.13	
	Deputy Inspector	Patricia Allain	\$206.63	
Emergency Management	Director	Donald Smith	\$3,703.80	
	Assistant Director	Colin O'Brien	\$2,469.20	
Fire Department	Fire Chief	Jeffrey Parker	\$39,109.80	
	Captain/EMT	John Seaman, JR	\$52,756.64	Regular
			\$31,204.99	Overtime
	Lieutenant/EMT	William Clayton	\$51,467.36	Regular
			\$21,254.29	Overtime
	Lieutenant/1st Responder	Collin O'Brien	\$9,578.75	
	Firefighter/EMT	Agustin Carra	\$4,547.69	
	Firefighter/EMT	Francisco Carra	\$1,761.00	
	Firefighter/EMT	Samantha Geyster	\$957.25	
	Firefighter/EMT	Todd Bowdridge	\$113.22	
	Firefighter/EMT	Trisha Gonyor	\$2,321.94	
	Firefighter/1 st Responder	Hannah Hoover-Kuehl	\$576.13	
	EMT	Cherish Eastman	\$3,217.42	
	EMT	Donald Smith	\$2,236.31	
	EMT	Suzanne Geyster	\$3,369.63	
	Firefighter/EMT	Jakub Sobon	\$66.05	
	Firefighter/1st Responder	Laurie Parker	\$11,600.14	
	Firefighter/1st Responder	Riley Smith	\$1,676.16	



Title	Position	Name	Payroll	Other
Highway Department	Superintendent	Richard Tenney	\$73,928.40	Regular
			\$6,402.70	OT
			\$14,413.60	Snow and Ice
	Foreman	Scout Boutwell	\$57,208.80	Regular
			\$1,377.60	OT
			\$7,689.87	Snow and Ice
	Equipment Operator	David Manty	\$47,366.40	Regular
			\$1,388.52	OT
			\$6,160.19	Snow and Ice
		Plow Driver	Garrett Foley	\$0.00
Plow Driver		Steve Burnett	\$1,612.05	
Plow Driver		Donald Smith	\$1,739.06	
Plow Driver		John Seamon, JR.	\$449.42	
Inspectional Services	Electrical Inspector	Darrell Sweeney	\$5,793.00	
	Alternate Electrical Inspector	Gary Terroy	\$272.00	
Inspector of Barns and Animals	Inspector	Glenn Whitney	\$812.00	
Library	Director	Jacqueline Prime	\$9,569.59	
	Assistant	LouAnn Bankowski	\$156.75	
	Assistant	Donna Leonard	\$3,481.97	
Moderator		Jared McDonald-Bourbeau	\$386.00	
Phillipston Memorial Building	Custodian	Donald Smith	\$3,160.60	
Planning Board	Chair	Bernard Malouin	\$1,411.60	
	Member	John Telepciak	\$1,411.60	
	Member	Gordon Robertson	\$1,411.60	
	Member	Vernet Lussier	\$1,411.60	
	Member	Daniel Sanden	\$1,411.60	
	Clerk	Gordon Robertson	\$1,537.00	
Police Department	Chief	Kevin Dodge	\$84,499.74	Regular
			\$4,515.52	"On Duty" Holidays
			\$766.41	Election
			\$10,302.00	Details
	Sergeant	William Chapman	\$64,911.03	Regular
			\$486.99	Election
		\$6,107.46	OT	



Title	Position	Name	Payroll	Other
			\$359.80	Minimum
			\$2,142.00	Details
	Detective/Officer	Sean Sawicki	\$61,098.40	Regular
			\$18,281.01	OT
			\$212.56	Minimum
			\$15,083.25	Detail
	Officer	Shawn McDonald	\$8,505.93	Regular
			\$5,814.00	Detail
			\$1,749.88	Bridge
	Consultant	Drew Duplessis	\$13,909.80	Regular
			\$34.70	OT
			\$3,774.00	Detail
			\$685.50	Bridge
	Officer	James Halkola	\$1,132.96	Regular
			\$256.08	OT
	Officer	Jennifer Caisse	\$7,785.22	Regular
			\$2,462.36	Detail
			\$232.80	Bridge
	Officer	Matthew Praplaski	\$2,560.80	Regular
			\$867.00	Detail
	Officer	Daniel LeBlanc	\$5,621.15	Regular
			\$32.01	OT
			\$3,264.00	Detail
	Officer	Deena LeBlanc	\$202.73	Regular
	Officer	David Austikalnis	\$40,296.72	Regular
			\$3,088.97	OT
			\$77.60	Bridge
			\$7,025.25	Detail
	Officer	Joshua Bean	\$14,422.93	Regular
			\$6,171.00	Detail
			\$1,229.96	Bridge
	Officer	Robert Deschenes, III	\$320.10	Regular
			\$204.00	Detail
	Officer	Keith Swan	\$810.92	
	Traffic Unit Personnel	Raymond O. Jackson, JR.	\$5,304.00	
	Traffic Unit Personnel	Richard Valcourt	\$214.21	Regular
			\$4,808.25	Detail



Title	Position	Name	Payroll	Other
	Traffic Unit Personnel	Derek Hall	\$408.00	
	Administrative Assistant	Sally Kastberg	\$4,299.47	
Queen Lake	Beach/Gate Keeper	Michael Bjork	\$1,730.56	
Registrars of Voters	Member	Tracy Bauch	\$25.00	
	Member	Sally Kastberg	\$50.00	
	Member	Ruth French	\$50.00	
Sick Leave Bank Committee	Member	Linda Langevin	\$100.00	
Tax Collector	Collector	Sally Kastberg	\$32,645.14	Regular
			\$7,730.00	Fees
	Assistant Collector	Patricia Allain	\$5,967.50	
Town Clerk	Clerk	Karin Foley	\$55,315.83	
			\$1,500.00	Cleaning
			\$674.00	Fees
	Assistant Town Clerk	Susan Larrabee	\$2,408.93	
Transfer Station	Manager	Henry Kapise	\$12,003.98	
	Worker	Yvon Allain	\$10,380.69	
	Alternate	Patrick Kelly	\$244.44	
Treasurer/Human Resources	Treasurer/HR Director	Melanie Jackson	\$27,102.44	
Treasurer	Assistant Treasurer	Sally Kastberg	\$1,011.56	
Tree Warden	Warden	Richard Tenney	\$1,845.00	

Narragansett Regional School District Salaries FY 23

Employee Last Name	Employee First Name	Employee Gross
AGUIAR	ASHLEY	\$87,499.94
AMBROGI	MADISON	\$1,350.00
AMBROZY	LAURA	\$89,253.10
ANCTIL	SHARI	\$47,895.88
ANDERSEN	LAURITS	\$8,184.70
ANDERSON	TAMMY	\$12,870.11
AUKSTIKALNIS	HEIDI	\$84,087.04
BACHAND	COURTNEY	\$92,000.04
BAILEY	MOLLY	\$15,241.24
BALCHUINAS	DAWN	\$41,826.25
BARRETT	BRENT	\$187.50
BEARY	JOHN	\$77,839.06
BEAUREGARD	CYNTHIA	\$5,806.25
BELL	SEAMUS	\$50,047.98
BENNETT	KAYLA	\$110.50
BENOIT	DAWNE	\$75,272.10
BERUBE	KILEY	\$56,018.04
BLACK	CATHERINE	\$187.50
BLAIS	SUSAN	\$3,689.40
BLANCHARD	SHEENA	\$2,983.50
BOIVIN	COLLEEN	\$150.00
BOND	BRADLEY	\$91,999.96
BOSSÉLAIT	BETHANY	\$37,383.30
BOUDREAU	SAMANTHA	\$44,872.91
BOUDREAU	KRISTINE	\$96,862.12
BOURQUE	REBECCA	\$32,170.41
BOUTELL	JESSICA	\$595.00
BREHIO	JAMES	\$4,400.00
BRETON	JEANNOT	\$48,235.54
BRIGGS	CRYSTAL	\$34,675.00
BRIGHAM	SUSAN	\$0.01
BROOKS	ANDREA	\$4,593.84
BROWN	CYNTHIA	\$78,844.62
BUCKMAN	STACEY	\$80,432.42
BYRNE	FIONA	\$77,391.06
CABRERA	DEITH	\$13,231.03
CALAMARI	KELLY	\$84,162.08
CALISE	CATHERINE	\$0.01
CAOQUETTE	LAUREN	\$84,189.10
CAPPS	TARA	\$58,051.02
CARPENTER	BRENDA	\$41,791.18
CARRINO	EMILY	\$17,305.23
CARRUTH	KATHRYN	\$13,717.13
CARTEE	VICKI	\$500.94
CARUSO	SHAMIM	\$3,076.38
CASAVANT	CHRISTOPHER	\$177,000.04
CASTRIOTTA	JANET	\$73,899.08
CAVICCHI	KELLEY	\$63,956.12
CELATA	ABIGAYLE	\$1,687.50
CELATA	KYRA	\$24,552.48
CERON	KLEBER	\$77,729.88

Narragansett Regional School District Salaries FY 23

CHAGNON	NATALIA	\$18,786.04
CHAGNON	JENNIFER	\$81,483.06
CHAPMAN	SUANN	\$81,323.10
CHARLAND	OLIVIA	\$28,170.00
CHARRIER	JAMIE	\$79,528.09
CHARTIER	VICTORIA	\$11,500.06
CHASE	MARJORIE	\$4,103.00
CHENOWETH	SYDNEY	\$3,826.75
CHENOWETH	KIMBERLY	\$78,339.08
CLAPP	JODY	\$77,839.06
COATES	CAILIN	\$50,073.99
COLEMAN	MONET	\$412.25
COLLINS	ANTHONY	\$5,674.75
COMO	ELIZABETH	\$34,058.91
CONIGLIO	SALVATORE	\$2,317.00
CONLEY	MICHAEL	\$83,078.06
CONNOLLY	JESSICA	\$43,535.40
COPPOLINO	MICHELLE	\$9,227.75
CORMIER	TIFFANY	\$21,246.34
CORMIER	MICHELE	\$34,119.07
CORMIER	KATHERINE	\$72,156.04
CORMIER	MELISSA	\$96,507.02
COSGROVE	MICHELLE	\$5,173.68
CRAVEDI	JACK	\$306.00
CULLEN	BETH	\$83,955.04
CURRIER	ABIGAIL	\$496.00
CURTIS	STEPHANIE	\$6,834.01
CUTTING	JAMES	\$36,916.02
DAMON	LISA	\$84,293.40
DAUGHERTY	SCOTT	\$0.01
DAVIDSON	DIANE	\$38,034.11
DAY	YELIMAR	\$22,294.73
DEACON	TYLER	\$51,899.92
DELICATA	ARIANNA	\$357.00
DESPRES	MATT	\$81,936.94
DESPRES	LISA	\$86,987.04
DEVANEY	JENNIFER	\$2,950.60
DEXTER	JENNIFER	\$28,496.75
DICKSON	DARLENE	\$52,125.02
DILLON	ROSANNE	\$36,531.25
DODGE	MALANE	\$88,376.99
DOLAN	KELLY	\$77,339.08
DONAHUE	AMANDA	\$53,894.24
DONNELLY	KATHLEEN	\$97,204.57
DONOFRIO	MICHAEL	\$86,157.92
DONOVAN	JASON	\$71,836.12
DOUCETTE	MARY	\$25,171.80
DUFOUR	BRADY	\$3,536.00
DUFOUR	OLIVIA	\$4,097.00
DUFOUR	CHAD	\$82,143.04
DUPLESSIS	AMY	\$87,739.04

Narragansett Regional School District Salaries FY 23

DUPUIS	HEATHER	\$22,804.27
DUPUIS	JANET	\$86,776.04
EADY	PERCY	\$52,015.08
EATON	AMBER	\$4,625.00
EHNSTROM	JULIE	\$42,712.28
EHNSTROM	LILLIAN	\$75,746.06
EIBEN	ERICK	\$86,759.06
ELLIS	MACKENZIE	\$664.61
EMMA	LEONIE	\$9,723.75
ETHIER	LAURA	\$84,377.02
FANEUF	ELIZABETH	\$27,749.17
FANEUF	JOSEPH	\$71,049.58
FLIS	WESLEY	\$7,224.00
FLIS	MANDY	\$85,392.06
FOISY	DIANE	\$33,216.14
FORTIER	ALEX	\$3,400.00
FOWLE	STEPHANIE	\$16,904.08
FRUIT	PAULA	\$41,348.76
FULLER	MAURITA	\$720.00
GAGNON	BENJAMIN	\$80,622.92
GALLANT	AMANDA	\$6,307.14
GAUTHIER	LEO	\$2,040.00
GAUTHIER	BRIDGETT	\$22,815.57
GELINAS	AMY	\$77,339.10
GEYSTER	JILLIAN	\$53,215.02
GEYSTER	ANN-MARIE	\$107,610.94
GILMORE	JESSICA	\$50,607.98
GOGUEN	CHRISTINA	\$18,569.60
GOULD	JACQUELYN	\$4,674.75
GOULD	JODY	\$77,839.06
GRAMOLINI	DANIELLE	\$14,410.01
GRANDINETTI	APRIL	\$7,437.50
GREEN	LAURA	\$82,688.90
GREGORY	JULIE	\$87,051.68
GRUETER	EDWARD	\$65,394.94
GUILD	MARTHA	\$59,756.12
HABEL	ERICA	\$33,044.00
HALL	MELANIE	\$1,636.74
HANNULA	JAMES	\$83,101.87
HARDY	ERIN	\$102.00
HARDY	ALYSSA	\$3,187.00
HASTINGS	DENISE	\$40,023.59
HAYNES	LITICIA	\$24,239.90
HAZELTON	MEGAN	\$79,838.90
HEMLIN	NICOLE	\$82,439.10
HENRY	JONATHAN	\$44,735.95
HERK	KAREN	\$79,339.01
HILTZ	MICHAEL	\$2,075.00
HOLLERAN	SHANNON	\$541.53
HOLLOWAY	MATTHEW	\$116,514.06
HORGAN	BRENDAN	\$72,009.08

Narragansett Regional School District Salaries FY 23

HUNT	JASON	\$3,187.00
IACOVELLI	EMILY	\$21,194.18
JASINSKI	KATHLEEN	\$75,120.53
JILLSON	REBECCA	\$82,939.01
JOHNSON	KRISTINE	\$1,773.36
KEGANS	CHRISTINA	\$38,875.00
KENDALL	ELIZABETH	\$4,036.10
KIEDAISCH	LORI	\$77,839.06
KILBURY	KEVEN	\$4,400.00
KING	JENNIFER	\$22,829.25
KIRBY	DANIELLE	\$720.00
KIRBY	MICHAEL	\$43,700.87
KIRBY	JODI	\$67,594.94
KIRKPATRICK	ALICIA	\$5,524.00
KNUTILA	MARLENA	\$34,975.13
KOWALCZYK	KARA	\$79,158.08
KRAUSS	MARY BETH	\$3,350.46
KUEHL	FELICIA	\$65,000.00
LABONTE	TERRY	\$89,188.04
LABRANCHE	KRISTINE	\$21,818.86
LACLAIR	MAKENZIE	\$8,220.14
LACLAIR	MIKAYLA	\$17,905.04
LAFRENIERE	MARY	\$112,977.04
LANDRY	TIMOTHY	\$19,255.48
LANDRY	MICHELLE	\$95,199.92
LANGAN	DANIELLE	\$75,830.65
LANGUIRAND	RONALD	\$15,881.82
LARSON	DAVID	\$5,910.70
LASHUA	JONATHAN	\$3,825.00
LASHUA	TINA	\$80,439.10
LATKA	SARAH	\$80,135.10
LEAHY	JENNIFER	\$62,062.86
LEANO	CHLOE	\$496.00
LEBLANC	KRISTY	\$38,565.37
LEBLANC	ALAN	\$47,584.76
LEBLANC	CINDY	\$51,531.95
LECLAIR	JAMES	\$27,512.44
LECLERC	JESSICA	\$56,733.94
LEHTOMAKI	STEVEN	\$62,511.93
LIZOTTE	MARQUITA	\$64,768.90
LOREE	MADELINE	\$49,977.98
LOTTIG	CHRISTOPHER	\$2,762.00
LOTTIG	EMMA	\$43,965.50
LUNN	RITCHIE	\$77,839.06
LYNCH	DANIELLE	\$77,839.06
LYONS	ANN	\$44,750.05
MACDONALD	GABRIELLA	\$52,709.10
MACFEE	GLENNETTE	\$37,332.40
MACNEIL	CHEMLAH	\$10,565.42
MAGUY	AMY	\$1,695.75
MANZARO	DARLENE	\$49,628.24
MARGARITA-DIXON	DAYNA	\$69,888.66

Narragansett Regional School District Salaries FY 23

MARION	HUNTER	\$1,275.00
MARION	KYLIE	\$1,428.00
MARQUES	PATRICIA	\$3,693.25
MARTIN	LYNN	\$3,656.21
MARTIN	REBECCA	\$11,183.20
MARTIN	BRIGETTE	\$14,513.97
MARTIN	MERI	\$25,627.97
MARTIN-PALUMBO	MARY	\$1,750.00
MASON	CHELSEA	\$59,999.94
MAY	KATHERINE	\$51,685.92
MCALLISTER	TARA	\$25,076.87
MCAULIFFE	KATHLEEN	\$56,171.30
MCBRINE	KATHLEEN	\$13,731.80
MCBRINE	ANNE	\$36,794.83
MCCARTHY	LYNDSEY-LEIGH	\$157.25
MCGIVERN	NEVAEH	\$18,464.73
MCKEAN	WENDY	\$81,030.06
MCKINNON	ALYSSA	\$26,780.04
MCLAUGHLIN	JESSICA	\$79,923.06
MCNAMARA	JENNIFER	\$83,912.04
MCNAMARA	BRIAN	\$86,577.02
MEI	MARCUS	\$795.00
MEMBRINO	TABITHA	\$16,102.63
MENDOZA	BRENDA	\$12,781.97
MEUNIER	JAMISYN	\$2,975.00
MICHALOS-SWEET	ANTIOP	\$3,400.00
MINEAR	DOROTHY	\$76,000.08
MONTALBANO	CHARLES	\$3,825.00
MOORE	ANTHONY	\$3,413.28
MORAN	LINDSAY	\$78,399.06
MORGAN	ADRIAN	\$1,020.00
MORIARTY	EMILY	\$47,516.49
MOTT	JAKE	\$2,075.00
MOULTON	OLYMPIA	\$204.00
MOULTON	HANNAH	\$26,380.90
MOULTON	RICHARD	\$26,999.96
MOULTON	DENISE	\$81,241.16
MOUSSEAU	KAYDEN	\$5,564.00
MOUSSEAU	CHERYL	\$59,999.94
MUNSON	JESSICA	\$1,525.75
MURDOCH	KASEY	\$85.00
MURPHY	MELANIE	\$46,959.12
MURPHY	SCOTT	\$54,335.02
NIALL	GARY	\$2,550.00
NOGUEIRA	THERESA	\$9,287.51
NOLIN	JENNIFER	\$65,318.05
NUTTER-TRUEHART	MARY-HELEN	\$34,401.13
O'BRIEN	LIANNE	\$36,973.06
O'CONNELL	JILLIAN	\$68,623.06
O'CONNOR	PATRICIA	\$32,532.50
O'DEA	ERIN	\$96,199.06

Narragansett Regional School District Salaries FY 23

O'MALLEY	GABRIELLE	\$6,800.00
O'REILLY	EMILY	\$3,400.00
OAKES	ERIC	\$11,122.95
OSHMAN	MELISSA	\$63,214.90
OXFORD	DYLAN	\$49,880.35
PAINE	BRITTANY	\$9,997.50
PARADIS	SHEILA	\$33,633.97
PARKER	DELANEY	\$786.25
PARKER	KEITH	\$73,350.08
PARKER	LISA	\$91,057.99
PATRIQUIN	DANIEL	\$5,449.82
PAUL	JOSHUA	\$1,638.75
PELLETT-CHARLAND	KAREN	\$84,205.06
PEREZ	ASHLEY	\$4,582.91
PERKINS	EMA	\$480.00
PERRINE	JARED	\$110,313.06
PERSSON	EVAN	\$79,230.71
PITRE	STACEY	\$21,321.61
PLUMMER	GRACE	\$9,023.18
PODRAZIK	EDMUND	\$73,499.98
POLCHLOPEK	MARY	\$2,511.75
POLCHLOPEK	MARTHA	\$68,066.96
PORN	JOHN	\$44,023.13
PRINCE	JESSICA	\$22,815.00
PRITCHARD	PAMELA	\$35,279.99
PROVONSIL	STEPHANIE	\$110.50
RAMOS	GABRIEL	\$3,007.00
RAMOS	ERIC	\$3,825.00
REDD	SCARLETT	\$1,985.24
REEVES	SUSAN	\$2,595.01
REMILLARD	MARY	\$51,095.88
RICH	MARIANN	\$1,922.12
RICHARD	REBECCA	\$61,740.12
RINGER	LISA	\$21,757.90
RIVARD	DENISE	\$58,117.94
ROBICHAUD	SCOTT	\$3,825.00
RODRIQUENZ	LISA	\$694.50
RODRIQUENZ	CAMERON	\$55,294.42
ROLLE	XAVIER	\$3,187.00
ROMANO	HALEY	\$2,044.25
RYAN	RACHEL	\$1,214.34
SALVADORE	THOMAS	\$75,737.88
SCANLAN-EMIGH	AREN	\$79,855.10
SCHLUNDT	GARRETT	\$56,492.04
SCHOONMAKER	KIMBERLY	\$7,463.00
SEARS	STEPHANIE	\$15,680.00
SEARS	JASON	\$40,499.46
SHEPPARD	SAMANTHA	\$21,631.45
SHERWOOD	ALICIA	\$83,877.08
SIMPSON	ALEXIS	\$38,760.96
SIMULA	RAYMOND	\$2,400.00
SKINNER	SANDRA	\$23,649.29

Narragansett Regional School District Salaries FY 23

SKORKO	PAMELA	\$18,470.50
SMITH	JESSICA	\$790.50
SMITH	CRISTAL	\$59,982.72
SMITH	JESSICA	\$67,597.12
SMITH	MICHELE	\$79,555.98
SMITH	JANET	\$92,710.04
SOLTYSIK	EMILY	\$112,294.12
SONGER	JANICE	\$51,827.05
SPOONER	JENNIFER	\$35,758.76
ST. JOHN-SMITH	HEATHER	\$22,642.45
STACY	PATRICIA	\$35,031.32
STANCOMBE	KRIS	\$91,550.90
STANLEY-STUHR	LAUREN	\$10,417.50
STEIGERWALD	MARTHA	\$41,291.04
STONE	CHARLES	\$1,750.00
STRAGLIOTTO	TERESA	\$3,035.34
SULLIVAN	JOHN	\$5,074.50
SULLIVAN	DIANA	\$77,372.86
SUPERCHI	MOLLY	\$121,000.10
TAINTOR	PAMELA	\$45,486.72
THERIAULT	KAITLYN	\$14,293.00
TOMASETTI	CERISSA	\$13,796.50
TOMINSKY	LINDA	\$86,577.02
TORRES	KAYLA	\$84,835.98
TUCKER	EVAN	\$2,100.00
TUCKER	ELENA	\$31,473.84
TWOHEY	H JEAN	\$85,408.04
TYNAN	DEREK	\$9,224.50
UGUCCIONI	DEBORAH	\$3,725.00
VALCOURT	JUDITH	\$36,241.89
VARNEY	SUSAN	\$66,999.92
VASQUEZ-SOLIS	SHANNON	\$35,662.50
VERVILLE	KATHERINE	\$51,479.96
VINE	KAREN	\$77,839.06
VOSS	COURTNEY	\$56,217.98
VOYIATZIS	ALEXANDROS	\$49,977.98
WALKER	BRETT	\$9,375.00
WALLACE	CATHLEEN	\$76,839.10
WARREN-DUFOUR	AMY	\$84,125.10
WATERS	TAMMY	\$10,200.00
WATERS	ALLISON	\$64,816.12
WELCH	JUSTINE	\$81,719.06
WHEELER	GERALYN	\$69,090.96
WHITE	BRIAN	\$600.00
WHITE	JACKLYN	\$52,999.10
WHITTLE	SEAN	\$3,825.00
WIGHTMAN	BRANDON	\$87,513.06
WIITA	SUZANNE	\$81,755.04
WILGA	MADISON	\$1,457.75
WILLIAMS	LEAH	\$9,836.69
WILSON	CYNTHIA	\$2,397.50
WISE	CANDY	\$13,277.00

Narragansett Regional School District Salaries FY 23

WNUKOWSKI	KAITLYN	\$50,073.27
YOUNG	JULIE	\$61,496.12
YOUNG	COLBY	\$114,933.02
ZALNERAITIS	RICHARD	\$5,525.00
ZWICKER	EMILY	\$88,050.06

**Annual Town Meeting (FY2024)
Town of Phillipston
Commonwealth of Massachusetts
May 3, 2023**

Worcester, ss.

To either of the Constables of the Town of Phillipston, Greetings:

In the name of the Commonwealth, you are hereby directed to notify and warn the inhabitants of the said Town who are qualified to vote in Town affairs, to meet at the Phillipston Memorial School, 20 The Common, Phillipston, Massachusetts on Wednesday, May 3, 2023, at 7:00 p.m. to act on the following articles:

This hereby CERTIFIES the Annual Town Meeting that was called to order at 7:00 pm by the Moderator, Jared McDonald-Bourbeau, on May 3, 2023, pursuant to a warrant duly posted and served. All that were in attendance stood for the pledge of allegiance.

Motion made that the Town dispense with reading the articles and act on the articles as printed, 2nd So Voted Unanimously

Moderator asks for permission for Atty. McEnaney to speak on Town Meeting floor during the meeting. There were no objections.

Customary Articles

ARTICLE 1:

To choose all necessary Town Officers, Boards and Committees for the ensuing year, or act in relation thereto.

Motion made to move the article as printed, deleting the words “or act in relation thereto”, 2nd So Voted Unanimously

ARTICLE 2:

To receive and hear the reports of the Town Officers, Boards and Committees for the Fiscal Year 2022, or act in relation thereto.

Motion made to move the article as printed, deleting the words “or act in relation thereto”, 2nd So Voted Unanimously

ARTICLE 3:

To see if the Town will vote, pursuant to Chapter 268A, Section 21A of the General Laws, to approve the appointment of a member of the Board of Selectmen, Board of Health, Board of Cemetery Commissioners, Board of Assessors, Finance Committee, Historical Commission, Agricultural Commission, Planning Board, Zoning Board of Appeals, and Conservation Commission as Clerk for their respective Boards, or act in relation thereto.

Motion made to move the article as printed, deleting the words “or act in relation thereto”, 2nd So Voted Unanimously

ARTICLE 4:

To see if the Town will vote to authorize the Board of Selectmen to apply for, receive and expend any grants which do not require further appropriation of funds by the Town, or act in relation thereto.

Motion made to move the article as printed, deleting the words “or act in relation thereto”, 2nd So Voted Unanimously

ARTICLE 5:

To see if the Town will vote to authorize the Treasurer, with the approval of the Board of Selectmen, to borrow in anticipation of revenue for the twelve-month period beginning July 1, 2023 in accordance with Chapter 44, Section 4 of the General Laws and to renew any note or notes as may be given for a period of less than one year in accordance with the Chapter 44, Section 17 of the General Laws, or act in relation thereto.

**Motion made to move the article as printed, deleting the words “or act in relation thereto”, 2nd
So Voted Unanimously**

ARTICLE 6:

To see if the Town will vote to authorize the Treasurer, with the approval of the Board of Selectmen, to borrow in anticipation of Highway reimbursement funds allotted by Massachusetts Department of Transportation Highway Division for the Fiscal Year 2024 in accordance with the provisions of Chapter 44, Section 6A of the General Laws, and Acts in amendment thereof, for a period of not more than two years from their dates of issue, or act in relation thereto.

**Motion made to move the article as printed, deleting the words “or act in relation thereto”, 2nd
So Voted Unanimously**

Operating Budget Articles

ARTICLE 7:

To see if the Town will set the salary and compensation of all elective Town Officers as provided by Chapter 41, Section 108 of the General Laws, **and raise and appropriate** the amount of **\$134,182** therefor, or act in relation thereto.

Board or Position	FY23 as Voted	FY24 Proposed
Assessors	4,965	5,089
Board of Health	3,925	4,023
Cemetery Commission	1,032	1,057
Constable	769	788
Moderator	386	396
Planning Board	7,058	7,235
Board of Selectmen	9,838	10,084
Tax Collector	31,667	41,956
Town Clerk	53,165	63,554
ARTICLE GRAND TOTAL	112,805	134,182 voted

**Motion made to move the article as printed, deleting the words “or act in relation thereto”, 2nd
So Voted Unanimously**

ARTICLE 8:

To raise and appropriate, transfer from available funds, or otherwise provide such sums of money as may be deemed necessary to pay the Town charges for the twelve-month period commencing July 1, 2023, and further that appointing authorities shall set salaries for personnel within the amounts appropriated hereunder in accordance with the provisions of G.L. c.41, §108, or act in relation thereto.

Board, Committee or Department	FY23 as Voted	FY24 Proposed
Board of Assessors		
Payroll	19,300	25,000
Expenses	13,500	14,000
Board of Selectmen		
Administrative Assistant Payroll	86,675	88,842
Board of Selectmen's Office Assistant Payroll	20,800	20,800
Buildings and Groundskeeper	0	35,000
Expenses	227,238	228,250
Queen Lake Payroll	1,947	1,948
Queen Lake Expense	2,100	2,100
Capital Improvement Planning Committee		
Expense	50	50
Moderator		
Expense	50	50
Finance Committee		
Clerk Payroll	848	848
Expense	300	300
Reserve Fund	42,409	75,000
Town Accountant		
Payroll	45,000	48,000
Expense	2,000	1,000
Town Clerk		
Assistant Town Clerk Payroll	4,198	4,282
Expense	4,622	4,622
Election & Regis	5,200	5,200
Voter Registration	250	250
Treasurer		
Treasurer/HR Salary	26,400	30,603
Assistant Treasurer Payroll	3,850	3,850
Expense	7,000	7,000
Tax Title Expenses	20,000	20,000
Group Health/Life	179,523	215,809
SS / Medicare	15,798	20,000
Unemployment Comp.	11,810	11,000
Worcester Reg. Retirement	164,088	163,953
Highway Garage Debt	37,199	36,459
QL Dam Debt	109,180	0
Workers Compensation	55,762	30,672
IT	0	25,000
VADAR	14,414	12,884
Tax Collector		
Assistant Tax Collector Payroll	7,375	7,559

Board, Committee or Department	FY23 as Voted	FY24 Proposed
Expense	7,300	7,300
Tax Title	0	8,000
Dispatch Services		
Expense	70,000	77,362
Emergency Management		
Payroll	6,173	6,327
Expense	10,000	10,000
Fire Department		
Fire Chief Salary	37,939	38,776
Fire Clerk Payroll	0	0
Fire/Rescue Payroll	196,579	221,579
Fire/rescue Expense	69,142	69,142
Police Department		
Police Chief Salary	81,959	84,822
Chief "On Duty" Holidays	0	3,263
Payroll	246,715	276,553
Expenses	120,160	120,160
Animal Control		
Payroll	5,247	5,378
Expense	1,905	1,905
Board of Health		
Board of Health Payroll	34,380	35,240
Expenses	43,653	43,656
Building Department		
Payroll Inspector	16,500	18,000
Payroll Clerk	3,960	4,320
Expense	3,420	3,420
Inspector of Barns & Animals		
Payroll	812	832
Expense	100	100
Board of Appeals		
Clerk Payroll	849	849
Expenses	120	120
Conservation Commission		
Clerk Payroll	883	883
Expense	2,500	2,500
Planning Board		
Secretary Payroll / Hourly	5,258	5,389
Elected Clerk salary	1,537	1,575
Expense	3,280	3,280
Consultant	25,625	26,266

Board, Committee or Department	FY23 as Voted	FY24 Proposed
Agricultural Commission		
Clerk Payroll	393	403
Expense	1,539	1,539
Highway		
Payroll	189,024	200,016
Expense	64,700	64,700
Snow & Ice	50,000	70,000
PMS Building / Use Committee		
Clerk Payroll	787	787
Expenses	200	200
PMS		
Janitor Payroll	16,500	10,000
Expenses/Maintenance	50,000	50,000
Cemetery Commission		
Payroll	16,170	16,575
Expense	5,540	5,679
Tree Warden		
Payroll	1,845	1,892
Expense	12,000	12,000
Library		
Payroll	16,537	16,393
Expense	6,263	6,777
Circulation Materials (state)	5,700	5,794
Recreation		
Expense	5,358	5,000
Historical Commission		
Clerk Salary	51	51
Expense	50	50
Council on Aging		
Expense	500	500
Veterans Services		
Administration	5,488	5,517
Direct Benefits	10,000	10,000
ARTICLE GRAND TOTAL	2,583,527	2,701,201

Motion made to **Raise & Appropriate \$2,635,522, Transfer from Cemetery Sale of Lots account \$5,679,** and Transfer from **Free Cash \$60,000** for a **total of \$2,701,201** to pay the Town charges for the twelve-month period commencing July 1, 2023, and further that appointing authorities shall set salaries for personnel with in the amounts appropriated hereunder in accordance with the provisions of G.L.c.41 s108. 2nd

Motion made to amend the article changing the amount of the Reserve Fund, from \$75,000 to \$50,000, under the Finance Committee heading, to decrease the amount from Raise & Appropriate, 2nd
The vote for the amendment fails by majority vote. The amendment does not pass.

Main motion with no amendments passes by majority Vote.

ARTICLE 9:

To see if the Town will vote to authorize the Cemetery Commissioners to utilize members of said Commission for work in the cemeteries and set their compensation according to the Town of Phillipston wage plan, or act in relation thereto.

**Motion made to move the article as printed, deleting the words “or act in relation thereto”, 2nd
So Voted Unanimously**

ARTICLE 10:

To see if the Town will vote to authorize the Board of Health to utilize members of said Board for work at the Transfer Station and set their compensation according to the Town of Phillipston wage plan, or act in relation thereto.

**Motion made to move the article as printed, deleting the words “or act in relation thereto”, 2nd
So Voted Unanimously**

ARTICLE 11:

To see if the Town will vote to raise and appropriate, transfer from available funds, or otherwise provide the sum of \$1,858,810 to pay its share of the Narragansett Regional School District budget for FY24, or act in relation thereto.

**Motion made that the Town Raise & Appropriate \$1,737,726, transfer from PMS Feasibility Study account \$10,000, transfer from Town Hall painting account \$5,904, transfer from School Air Handling account \$30,000, transfer from Library Roof account \$880, transfer from Air Purifiers account \$51,800, transfer from Water Well account \$15,000, and transfer from Highway Bathroom account \$7,500 for a total of \$1,858,810 to pay its share of the Narragansett Regional School District budget for FY24. 2nd
So Voted by Majority**

ARTICLE 12:

To see if the Town will vote to raise and appropriate, transfer from available funds, or otherwise provide the sum of \$237,334 to pay its share of the Montachusett Regional Vocation Technical School budget for FY24, or act in relation thereto.

Motion made that the Town Raise & Appropriate \$237,334 to pay its share of the Montachusett Regional Vocational Technical School budget for FY24. 2nd – So Voted Unanimously

ARTICLE 13:

To see if the Town will vote to appropriate \$60,000 from the Ambulance -- Receipts Reserved for Appropriation Account to fund the operation of the Fire Department Ambulance for the FY24 budget year; any remaining funds will be retained in the Ambulance - Receipts Reserved for Appropriation to be appropriated in future years; or act in relation thereto.

**Motion made to move the article as printed, deleting the words “or act in relation thereto”” 2nd
So Voted Unanimously**

ARTICLE 14:

To see if the Town will vote to raise and appropriate, transfer from available funds, or otherwise provide the sum of \$22,000 for the Assessors’ Property Revaluation Expense Account, or act in relation thereto.

Motion made that the Town Raise & Appropriate \$22,000 for the Assessors’ Property Revaluation Expense Account. 2nd – So Voted Unanimously

ARTICLE 15:

To see if the Town will vote to raise and appropriate, transfer from available funds, or otherwise provide \$5,000 for the control of invasive/nuisance plant species at Queen Lake, including all incidental or related expenses, or act in relation thereto.

Motion made that the Town transfer from free cash \$5,000 for the control of invasive/nuisance plant species at Queen Lake, including all incidental or related expenses. 2nd – So Voted Unanimously

ARTICLE 16:

To see if the Town will vote to accept the provisions of Massachusetts General Law Chapter 59, Section 5, Clause 54 and establish a minimum value of personal property subject to taxation in the amount of \$8,000 of fair cash value on personal property accounts to be taxed, or act in relation thereto.

Motion made that Town vote to accept the provisions of Massachusetts General Laws Chapter 59, Section 5, Clause 54 and establish a minimum value of personal property subject to taxation in the amount of \$8,000 of fair cash value on personal property accounts to be taxed, commencing in Fiscal Year 2024 , 2nd - So Voted Unanimously

ARTICLE 17:

To see if the Town will vote to authorize the Board of Selectmen to sell or convey any or all property acquired by Tax Taking in accordance with the provisions of G.L. c.60, or act in relation thereto.

Motion made to move the article as printed, deleting the words “or act in relation thereto”, 2nd So Voted Unanimously

ARTICLE 18:

To see if the Town will vote to raise and appropriate, transfer from available funds, or otherwise provide \$40,000 to purchase new turnout gear for the Fire Department, including all incidental or related costs, or act in relation thereto.

Motion made that the town transfer from free cash \$40,000 to purchase new turnout gear for the Fire Department, including all incidental or related costs. 2nd – So Voted Unanimously

ARTICLE 19:

To see if the Town will vote to accept Chapter 59, Section 21A and Chapter 41, Sections 19K and 108P of the Massachusetts General Laws, which provide authorization for the payment of \$1,000.00 annual stipends to Assessors, Town Clerks, Tax Collectors and Town Treasurers, respectively, who have succeeded in obtaining and maintaining state certification in their professions; and further, to transfer the sum of \$4,000.00 from Free Cash to fund said stipends, or act in relation thereto.

Motion made to move the article as printed, deleting the words “or act in relation thereto”, 2nd So Voted by Majority

ARTICLE 20:

To see if the Town will vote to rescind a total of \$296,278.41 for the following Authorized and Unissued Debt for projects that are completed and do not need additional funding:

Purpose	Date of Vote	Article Number	Amount Authorized	Issued	Unissued
Turn-out Gear	05/06/2015	28	165,000	99,640	65,360
Queen Lake Dam	05/03/2017	10	350,000	320,000	30,000
Memorial School Boiler	02/02/2011	1	143,246	57,527.59	85,718.41
Haughton Land Acquisition	11/19/2011	1	180,000	64,800	115,200

, or act in relation thereto. **Motion made to move the article as printed, deleting the words “or act in relation thereto”, 2nd – So Voted Unanimously**

Other Articles

ARTICLE 21:

To see if the Town will vote to initiate the process to aggregate the electrical load of interested electricity consumers in Town pursuant to M.G.L. c.164, §134 and, further, to adopt the following resolution, or act in relation thereto:

WHEREAS, the Commonwealth of Massachusetts has engaged in a process to establish a competitive marketplace through the restructuring of the electricity market; and

WHEREAS, citizens of Phillipston have a substantial economic and social interest in terms of greater customer choice and opportunities for savings in this restructured market; and

WHEREAS, the Town of Phillipston hereby finds that it may be in the interest of its citizens who are electric ratepayers, both residential and commercial/industrial, to develop and secure such approvals and enter into appropriate agreements with consultants, experts and attorneys in connection with the establishment and operation of an electricity aggregation plan.

BE IT THEREFORE RESOLVED that the Town of Phillipston hereby:

Publicly declares its intent to become and aggregator of electric power on behalf of its residential and business electric customers and to reestablish such plan if its operation is suspended; and

To negotiate and enter into such contracts for power supply pursuant to the plan or services for such plan, with the understanding that if a power supply contract is executed, individual customers would retain the option not to participate in the aggregation plan and, instead, to choose any electricity alternatives they desire and, further, to take such action relative hereto as may be appropriate and necessary.

**Motion made to move the article as printed, deleting the words “or act in relation thereto”, 2nd
So Voted Unanimously**

Capital Investment Articles

ARTICLE 22:

To see if the Town will raise and appropriate, and/or transfer from available funds, the sum of \$450,000 to the Capital Investment Fund, or act in relation thereto.

**Motion made that the Town transfer from Free Cash \$450,000 to the Capital Investment Fund. 2nd
So Voted Unanimously**

ARTICLE 23:

To see if the Town will raise and appropriate, and/or transfer from available funds, the sum of \$212,403 to the Stabilization Fund, or act in relation thereto.

**Motion made that the Town transfer from Free Cash \$212,403 to the Stabilization Fund, 2nd
So Voted Unanimously**

Community Preservation Articles

ARTICLE 24:

To see if the Town will vote to hear and act on the report of the Community Preservation Committee on the Fiscal Year 2024 Community Preservation Budget and to appropriate or reserve from the Community Preservation annual revenues the amounts recommended below by the Community Preservation Committee to be expended for the purposes of committee administrative expenses, community preservation projects and other expenses in FY2024, with each line being considered a separate appropriation, or act in relation thereto.

Reserves:

From FY2024 estimated annual revenues for Historic Resources Reserve.....\$13,650 (10%)
From FY2024 estimated annual revenues for Community Housing Reserve.....\$13,650 (10%)
From FY2024 estimated annual revenues for Open Space Reserve.....\$13,650 (10%)
From FY2024 estimated annual revenues for Budgeted Reserve.....\$94,950 (10%)

Appropriations:

From FY2024 estimated annual revenues for Committee administrative expenses.....\$500 **Motion made to move the article as printed, deleting the words “or act in relation thereto”, 2nd So Voted Unanimously**

Bylaw Articles

ARTICLE 25:

To see if the Town will vote to amend the Town of Phillipston Town Bylaws by adding the following Section 5 to Article III, Town Officers, or act in relation thereto.

Section 5: Town Officers' Fees

Pursuant to MGL c.40, §21(13), all Town officers shall pay all fees received by them by virtue of their office into the Town Treasury. Notwithstanding the above, the Animal Control Officer, as outlined in Appendix B, Section 5, shall retain all fees paid to him for the care of impounded dogs by the owners thereof, with only the \$50.00 fine paid into the Town Treasury. Said fees will be published each year in the Annual Town Report in accordance with this Section.

Motion to move the article as printed, deleting the words “or act in relation thereto”, 2nd So Voted Unanimously

ARTICLE 26:

To see if the Town will vote to amend the Town of Phillipston Town Bylaws by changing the title of Article XVIII, Denial or Revocation of Local or Permit for Nonpayment of Local Taxes, Fees or Other Charges, to “Delinquent Taxes, Fees or Other Charges,” or act in relation thereto.

Motion to move the article as printed, deleting the words “or act in relation thereto”, 2nd So Voted Unanimously

ARTICLE 27:

To see if the Town will vote to amend the Town of Phillipston Town Bylaws by changing the fine amount set forth in Article VIII, Section 3 from \$50 to \$100, or act in relation thereto.

Town of Phillipston Bylaws

Article VIII

Current:

Section 3. No person shall throw, or put, or cause to be thrown or put, any snow, or ice or any other debris from any privately owned property into any Public Way. Whoever violates this By-Law shall be punished by a fine of fifty (\$50) dollars for each offense.

Change to:

Section 3. No person shall throw, or put, or cause to be thrown or put, any snow, or ice or any other debris from any privately owned property into any Public Way. Whoever violates this By-Law shall be punished by a fine of one hundred (\$100) dollars for each offense.

**Motion to move the article as printed, deleting the words “or act in relation thereto”, 2nd
So Voted Unanimously**

**Motion made to dissolve the Annual Town Meeting of May 3, 2023 at 7:46 pm, 2nd
So Voted Unanimously**

A TRUE COPY ATTEST

Karin L, Foley – Town Clerk