

Commonwealth of Massachusetts  
Town of West Brookfield  
\*\*\*\*Special Town Meeting\*\*\*\*  
June 3, 2025

Worcester, ss.

To Either of the Constables of the Town of West Brookfield in the County of Worcester,  
Greetings:

In the **NAME OF THE COMMONWEALTH OF MASSACHUSETTS**, you are hereby directed to notify and warn the inhabitants of said Town, qualified to vote in elections and in Town affairs, to meet at the **WEST BROOKFIELD ELEMENTARY SCHOOL, 89 NORTH MAIN STREET** in said **WEST BROOKFIELD** on **TUESDAY** the **THIRD** day of **JUNE 2024**, at **6:30PM** then and there to act on the following articles:

**ARTICLE 1: SUPPLEMENTAL APPROPRIATIONS**

To see if the Town will transfer from available funds sums of money to supplement appropriations previously voted under Article 4 at the Annual Town Meeting of June 4, 2024, for the Fiscal Year beginning July 1, 2025, for various Town Departments, or take any action in relation thereto.

*(Proposed by the Board of Selectmen)*

**Explanation:** The purpose of this article is to supplement a number of line items in the current fiscal year's budget (Fiscal Year 2025) in order to fund a number of additional expenses associated with various Town Departments. Requires a simple majority vote to raise and appropriate or transfer funds under M.G.L. c. 40, § 5. unless funds are transferred from Stabilization Fund which requires a two-thirds vote under M.G.L. c. 40, § 5B.

**ARTICLE 2: UNPAID BILLS**

To see if the Town will appropriate by transferring from available funds a sum of money to pay unpaid bills of a previous year or take any action in relation thereto.

*(Sponsored by the Board of Selectmen)*

**Explanation:** These funds are needed to pay for bills received after the close of Fiscal Year 2023 and Fiscal Year 2024. Requires a 9/10 vote pursuant to G.L. c. 44, §64.

**ARTICLE 3: OTHER POST EMPLOYMENT BENEFITS**

To see if the Town will transfer from available funds a sum of money to be added to the Other Post-Employment Benefits Trust Fund; or take any action in relation thereto.

*(Sponsored by the Advisory Committee)*

**Explanation:** Employees of state and local governments may be compensated in a variety of forms. In addition to a salary, many employees earn benefits during their years of service that will not be received until after their employment with the government ends. The most common type of these post-employment benefits is a pension. Post-employment benefits other than pensions generally take the form of health insurance and dental, vision, prescription, or other healthcare benefits provided to eligible retirees, and may also include some type of life insurance. As a group, these non-pension benefits are referred to as Other Post-Employment Benefits ("OPEB"). Per the most recent actuarial valuation report dated October 22, 2024, the Town's Actuarial Accrued Liability is \$2,271,599. This transfer is an important step in recognizing our obligation. Requires a simple majority vote to raise and appropriate or transfer funds under M.G.L. c. 40, § 5. unless funds are transferred from Stabilization Fund which requires a two-thirds vote under M.G.L. c. 40, § 5B.

#### **ARTICLE 4: ACCRUED UNPAID LIABILITIES AND COMPENSATED ABSENCES**

To see if the Town will transfer a sum of money from Free Cash into the Town's reserve fund for future payments of accrued liabilities for compensated absences as created and authorized previously by Town Meeting in accordance with MGL Chapter 40, Section 13D or take any action in relation thereto.

*(Proposed by the Board of Selectmen)*

**Explanation:** Accrued unpaid liabilities and absences are accounting concepts related to employee benefits.

- **Accrued Unpaid Liabilities:** Refers to liabilities that accumulate over time but are not yet payable. These include things like vacation pay, sick pay, and bonuses that are earned but not yet taken.
- **Absences:** Refers to paid time off, including vacation, sick leave, and personal leave. These are considered compensated absences and may create a liability for the Town.
- **Purpose:** The purpose of recognizing these liabilities is to ensure that employees receive their rightful benefits when they take time off.

#### **ARTICLE 5: TRANSFER TO GENERAL STABILIZATION FUND**

To see if the Town will transfer from available funds a sum of money to be added to the General Stabilization Fund; or take any action in relation thereto.

*(Sponsored by the Advisory Committee)*

**Explanation:** A stabilization fund is a special reserve fund into which monies may be appropriated and reserved for later appropriation for any lawful municipal purpose. Monies accumulated in a stabilization fund carry forward from one fiscal year to another. Interest earned from the investment of monies in the stabilization fund remains with that fund. Stabilization funds allow a town to save money for future years or can avoid borrowing in some instances.



**ARTICLE 6: TRANSFER TO CAPITAL EXPENDITURE STABILIZATION FUND**

To see if the Town will transfer from available funds a sum of money to be added to the Capital Expenditure Stabilization Fund; or take any action in relation thereto.  
(Sponsored by the Advisory Committee)

**Explanation:** A Capital Stabilization Fund is a special reserve fund into which monies may be appropriated and reserved for later appropriation for lawful municipal capital needs purposes. Monies accumulated in a stabilization fund carry forward from one fiscal year to another. Interest earned from the investment of monies in the stabilization fund remains with that fund. This fund is used to defray the cost of new equipment, building repairs, and capital improvements to town land and buildings to the extent that these costs may be funded by the Fund's balance. In addition, these funds allow a town to save money for future years or can avoid borrowing in some instances.


HEREOF FAIL NOT, and make do return of the Warrant, with your doing thereon, to the Town Clerk, the time and place of meetings, as aforesaid.

Given under our hands, this \_\_\_\_ day of April in the year of our Lord two thousand twenty-five.

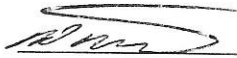
West Brookfield Board of Selectmen:



Eric Von Bleicken, Chair



Roland Sickenberger, Vice Chair



Brad Merkel, Clerk

A TRUE COPY ATTEST:

Pursuant to the within Warrant, I have notified and warned the inhabitants of the TOWN OF WEST BROOKFIELD by posting an attested copy of the same on the Bulletin Board in the front entrance of the WEST BROOKFIELD TOWN HALL fourteen (14) days at least before the time of holding said meeting.

Constable of West Brookfield:



Worcester, ss.

Date: April 30, 2025,

9:53 AM

\_\_\_\_ PM