

Michael D. Borg
Town Manager



TOWN OF NORTH ATTLEBOROUGH
43 South Washington Street
North Attleborough MA 02760
508-699-0100

INTEROFFICE MEMORANDUM

DATE: Monday, August 25, 2025
TO: Town Council
FROM: Michael D. Borg, Town Manager
SUBJECT: Town Manager Report

Below are key activities that I think would be of interest:

1. Emergency Management Updates:

Hurricane season runs from June 1 through November 30. As of this week, tropical activity in the Atlantic and Caribbean is on the rise. We are closely monitoring conditions and will provide timely updates on any developments that could impact North Attleborough.

2. Communications and Community Events:

a. Communications

Throughout July and August, the Town Manager's office continued its regular communication efforts with the community. The July Town Manager Report was recorded with North TV on July 1, followed by the August edition on August 7. On July 16, North TV also hosted a dedicated discussion on the Webster Mill project to provide residents with updates on this significant redevelopment initiative. In addition, a podcast was released on July 31 focused on *Town Beaches and Pond Safety*. The program featured Park & Recreation Director Steve Carvalho and Health Director AnneMarie Fleming and highlighted important seasonal safety measures and resources available to residents.

b. Key Engagements

- i. On August 8, 2025, U.S. Senator Edward Markey visited North Attleborough to tour several key sites of community interest. The visit included the Webster Mill property, where redevelopment and environmental concerns remain a priority; the 10 Mile River and adjacent parking lot at 21 East Street, highlighting ongoing river restoration and access initiatives; and the food distribution center at 451 Elm Street, underscoring the Town's efforts to address food security and community support.
- ii. On August 8, 2025, a meeting was held with Congressman Jake Auchincloss to discuss the disbursement of opioid settlement funds within our community.

North Attleborough was represented by Health Director AnneMarie Fleming, who conveyed the Town's priorities and highlighted the critical importance of these resources for sustaining prevention, treatment, and recovery initiatives. The discussion also emphasized the ongoing efforts of the Town's Opioid Task Force, which continues to coordinate strategies with regional partners, strengthen outreach and education, and ensure that settlement funds are used effectively to support residents and families impacted by the opioid crisis. The Town will continue to update the Council as funding allocations are finalized and incorporated into local programs.

c. Upcoming Events

- i.** The Annual Planning Conference is scheduled for August 27, 2025, from 10:00 AM to 4:00 PM. During this session, Town departments will align their work with the Town Council's goals and objectives, identifying the specific tasks and actions required to achieve them. This process ensures clear accountability, coordination across departments, and measurable progress toward the Council's priorities.

- ii.** The Town of North Attleborough, in partnership with the SAFE Coalition, will host free Narcan training sessions for community members beginning in September. These sessions, organized through the North Attleborough Opioid Task Force, will provide participants with the knowledge and skills to administer this life-saving medication in the event of an opioid-related overdose. Training will take place at Richards Memorial Library, 118 North Washington Street, and will be offered throughout the year. The first two sessions are scheduled for:

Monday, September 15, from 5:00–6:00 p.m.
Saturday, September 20, from 1:00–2:00 p.m.

- iii.** North Attleborough will observe the anniversary of September 11 with two remembrance ceremonies. The North Attleborough Fire Department will hold a solemn observance at the 9/11 Memorial on the Baptist Common, at 11:00 a.m. The main community ceremony will take place at 9:00 a.m. on Thursday, September 11, 2025, at the North Attleborough High School football field. This student-led event will serve as the Town's primary commemoration, honoring the lives lost and the enduring legacy of that day.

- iv.** Farmers Market- Every Wednesday through September 17, 2025 5:00PM-8:00PM

- v.** Fifth Annual Block Party scheduled for September 17, 2025 from 5:00PM-8:00PM

- vi.** Board, Commission, Committee Quarterly Meeting is scheduled for

October 8, 2025 at 7:00PM

vii. John Thomas and Bhavi Mood-North Attleborough Senior Technology Program Update

1. North Attleborough High School seniors John Thomas and Bhavi Mood invite community members looking to learn more about technology to attend the upcoming session of the North Attleboro Senior Technology Program (NASTP) workshop.
2. The workshop will provide free, hands-on assistance to residents looking to improve their technology skills. Those seeking assistance with their smartphones, tablets, computers and online platforms, such as social media and AI, are encouraged to attend. Each session will focus on a different topic. The workshop will be held Richards Memorial Library, 118 North Washington Street. The schedule for the week is as follows:

Monday, Aug. 25: Artificial Intelligence in 2025

Tuesday, Aug. 26: Outsmarting Cyber Threats

Wednesday, Aug. 27: Apps: On the Go

Thursday, Aug. 28: Misinformation and Media

3. Operational and Economic Developments

- a. Webster Mill Update
- b. Sheldonville Road Findings Update
- c. 15 John Deitsch Proposed Development- Potential Multi-Family- Marcus Partners
- d. 451 Elm Street
 - i. Lenore's Pantry Steering Committee met on August 6, 2025 for continued discussion and collaboration of Lenore's Pantry and the YMCA to open at 451 Elm Street.
 - ii. YMCA Strategic Planning Committee Meeting to discuss Goal Setting was held today at 5:00PM
 - iii. Grand Opening Ceremony of 451 Elm Street is scheduled for November 30, 2025.
- e. 250th Celebration Kick-Off Meeting was held on August 7, 2025
- f. School Building Committee Meetings were held on July 17, 2025 and August 20, 2025

- g. North Attleborough Electric Department Board of Commissioners Meeting was held on August 21, 2025 to discuss the Pilot Policy. (**see attached**)
- h. Co-Response Mental Health Clinician- NAPD has received a lot of interest in this position and will begin interviews after the Labor Day Holiday.

4. Financial Matters:

- a. The Town was recently awarded a \$1.5 Million Grant from the Massachusetts Gaming (MassGaming) Commission Grant for roadway improvements on Route 152 and Route 106 Improvements
- b. The Town received the 3M Year 2 payment of \$1,152,788.79 for the “In Re Aqueous Film-Forming Foams Products Liability Litigation” today

5. Personnel Update:

Many Board/Commission/Committee Opportunities available. Please visit our website at <https://www.nattleboro.com/662/Board-Committee-Commission-Vacancies>

6. Employment Opportunities:

- a. Office Assistant- Grade 1.- Treasures’ Office Full Time - Closes 8/29/2025
- b. Grade 5 Plant Operator, DPW- Full-Time -Wastewater Treatment Facility Open until filled
- c. Water Quality Superintendent, DPW-Full-Time-Open until filled
- d. Many School Opportunities. See link to view all available openings: <https://www.nattleboro.com/Jobs.aspx>



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NOTE: APPROVED BY BOELC ON

DATE: June 25, 2025

TO: Board of Electric Commissioners

FROM: Peter Schiffman, General Manager
Paula Tattrie, Business Division Manager

RE: POLICY – PILOT (Payment In Lieu of Taxes)

I. SUMMARY

PILOT payments are, by definition, voluntary payments to the Town that only can be made from below-the-line earnings generated from NAED's return on plant.

In general, payments made by municipal light plants are permitted if the payment is: (1) not treated as an operating expense; (2) not drawn from the depreciation fund; and (3) determined by the light plant's management using reasonable and prudent judgment. *See Danvers, supra; Mansfield Municipal Light Department*, Letter dated March 14, 2007 at 2. *Littleton Electric Light Department*, D.P.U. 96-11, at 5 (1996); *Peabody Municipal Light Plant*, D.P.U. 86-16, at 3-4 (1986).

The DPU (Department of Public Utilities) explained in *Danvers Electric*, D.P.U. 19-75, there is no legal obligation to make these payments; the DPU does not recognize these payments as an expense category but a below-the-line item for ratemaking and accounting purposes.

The Board may adopt a "PILOT" policy that limits the amount of NAED's contribution, for example, if the Board believes that the Town is generating sufficient income from the deposit of NAED's funds. However, any contribution, if made, must meet the DPU's requirements. Thus, the Board should be considering the needs of NAED in determining whether to make a payment and the amount to be transferred to the Town.

II. OPPORTUNITY FUND & SUPPORTING INFORMATION

From NAED's "**POLICY – Opportunity Fund- Part of the Cash Operating Fund, approved on 05-31-2023**"

"The purpose of this fund is to provide the Town of North Attleborough the opportunity to earn interest or investment income utilizing cash in excess to the needs of NAED's cash flow.

The Opportunity fund's principal assets shall originate from NAED's Cash Operating Fund which provides the working capital for NAED.

Free Cash shall be defined as current net assets (current assets minus current liabilities) less ten percent of the trailing twelve month gross operating revenue. Operating cash (GAAP) shall not fall below three million (\$3M).

The Town of North Attleborough earns the interest from the balance in this fund.”

As of January 14, 2025, the “Opportunity Fund” has a principal balance of \$14,000,000 which the Town may hold in interest bearing accounts or treasuries.

Earnings on the Opportunity Fund

2023 – \$216,463 (October 2023 transfer out)

2024 – \$741,288 (June 2024 transfer out)

2025 – Available to transfer \$375,633 as of 01-14-2025 (current T-bills maturing in May and June of 2025)

III. Existing PILOT Formula, adopted and in force since FY2019

- Modified Net Plant Value:
 - FERC Accounts: 360 (Land & Land Rights), 361 (Distribution Structures & Improvements) & 390 (Plant Structures and Improvements) being computed at "Cost" (non-depreciated values). All other FERC accounts computed as “Net” (depreciated values).
 - Tax Rate for upcoming Fiscal Year

- FY 2025 Example:

North Attleborough Electric Department FY 2025 PILOT
 Asset Valuation for PILOT Calculations
 for year ending December 31, 2023
 Agrees to Audited Financial Statements

FERC	Account Description	Cost 12/31/2023 Balance	Accumulated Depreciation	Net 12/31/2023 Total	Method	VALUE	FY 2025 Tax Rate	Tax Amount
Construction in Progress		\$ 684,707.28		\$ 684,707.28	Net	\$ 684,707.28	\$ 15.68	\$ 10,736.21
Generating Plant								
	342 Fuel Line	\$ 57,468.14	\$ (3,448.08)	\$ 54,020.06	Net	\$ 54,020.06	\$ 15.68	\$ 847.03
	344 Generators	\$ 2,726,713.53	\$ (409,061.68)	\$ 2,317,651.85	Net	\$ 2,317,651.85	\$ 15.68	\$ 36,340.78
	Total Generating Plant	\$ 2,784,181.67	\$ (412,509.76)	\$ 2,371,671.91		\$ 2,371,671.91		\$ 37,187.82
Distribution Plant								
	360 Land & Land Rights	\$ 99,623.22		\$ 99,623.22	Cost	\$ 99,623.22	\$ 15.72	\$ 1,566.08
	361 Distribution Structures & Improvements	\$ 1,846,924.85	\$ (1,287,759.42)	\$ 559,165.43	Cost	\$ 1,846,924.85	\$ 15.72	\$ 29,033.66
	362 Station Equipment	\$ 12,277,847.90	\$ (8,351,474.09)	\$ 3,926,373.81	Net	\$ 3,926,373.81	\$ 15.68	\$ 61,565.54
	364 Poles, Towers & Fixtures	\$ 5,441,127.74	\$ (3,869,447.11)	\$ 1,571,680.63	Net	\$ 1,571,680.63	\$ 15.68	\$ 24,643.95
	365 OH Conductors & Devices	\$ 7,164,424.51	\$ (4,868,714.14)	\$ 2,295,710.37	Net	\$ 2,295,710.37	\$ 15.68	\$ 35,996.74
	366 UG Conduit	\$ 3,979,994.28	\$ (3,944,358.75)	\$ 35,635.53	Net	\$ 35,635.53	\$ 15.68	\$ 558.77
	367 UG Conductors & Devices	\$ 3,313,972.78	\$ (2,444,311.17)	\$ 869,661.61	Net	\$ 869,661.61	\$ 15.68	\$ 13,636.29
	368 Transformers	\$ 3,922,498.66	\$ (3,871,806.46)	\$ 50,692.20	Net	\$ 50,692.20	\$ 15.68	\$ 794.85
	369 Services	\$ 1,475,161.64	\$ (1,312,772.16)	\$ 162,389.48	Net	\$ 162,389.48	\$ 15.68	\$ 2,546.27
	370 Meters	\$ 3,859,572.63	\$ (1,273,190.98)	\$ 2,586,381.65	Net	\$ 2,586,381.65	\$ 15.68	\$ 40,554.46
	371 Install on Customer Premises	\$ 300,690.26	\$ (296,202.70)	\$ 4,487.56	Net	\$ 4,487.56	\$ 15.68	\$ 70.36
	372 Leased Property Customer Premises	\$ 393,784.96	\$ (78,299.05)	\$ 315,485.91	Net	\$ 315,485.91	\$ 15.68	\$ 4,946.82
	373 Street Light & Signal Systems	\$ 295,109.54	\$ (158,128.31)	\$ 136,981.23	Net	\$ 136,981.23	\$ 15.68	\$ 2,147.87
	Total Distribution Plant	\$ 44,370,732.97	\$ (31,756,464.34)	\$ 12,614,268.63		\$ 13,902,028.05		\$ 218,061.66
General Plant								
	390 Plant Structures & Improvements	\$ 5,043,265.74	\$ (4,476,198.68)	\$ 567,067.06	Cost	\$ 5,043,265.74	\$ 15.72	\$ 79,280.14
	391 Office Furniture & Equipment	\$ 2,835,959.76	\$ (2,077,261.92)	\$ 758,697.84	Net	\$ 758,697.84	\$ 15.68	\$ 11,896.38
	392 Transportation Equipment	\$ 2,760,207.88	\$ (1,431,815.75)	\$ 1,328,392.13	Net	\$ 1,328,392.13	\$ 15.68	\$ 20,829.19
	393 Stores Equipment	\$ 81,404.25	\$ (1,880.99)	\$ 79,523.26	Net	\$ 79,523.26	\$ 15.68	\$ 1,246.92
	394 Tools/Shop & Garage Equipment	\$ 269,579.30	\$ (142,733.57)	\$ 126,845.73	Net	\$ 126,845.73	\$ 15.68	\$ 1,988.94
	395 Laboratory Equipment	\$ 245,546.49	\$ (158,864.32)	\$ 86,682.17	Net	\$ 86,682.17	\$ 15.68	\$ 1,359.18
	396 Power Operated Equipment	\$ 96,245.00	\$ (47,025.94)	\$ 49,219.06	Net	\$ 49,219.06	\$ 15.68	\$ 771.75
	397 Communication Equipment	\$ 2,210,912.32	\$ (1,382,744.14)	\$ 828,168.18	Net	\$ 828,168.18	\$ 15.68	\$ 12,985.68
	398 Miscellaneous Equipment	\$ 414,474.28	\$ (398,224.14)	\$ 16,250.14	Net	\$ 16,250.14	\$ 15.68	\$ 254.80
	399 Leased Equipment	\$ -	\$ -	\$ -	Net	\$ -	\$ 15.68	\$ -
	Total General Plant	\$ 13,957,595.02	\$ (10,116,749.45)	\$ 3,840,845.57		\$ 8,317,044.25		\$ 130,612.98
Grand Total		\$ 61,797,216.94	\$ (42,285,723.55)	\$ 19,511,493.39		\$ 25,275,451.49		\$ 396,598.67

FY 2025 Tax Rates per Tax Rate Recap
 Personal Property Tax Rate \$15.68
 Commercial Property Tax Rate \$15.72

IV. PILOT POLICY

The annual PILOT payment, if applicable, is due to the Town Treasurer on or after July 1st of each year, marking the beginning of the Town's Fiscal Year.

The NAED Business Division shall continue calculating the PILOT payment using the existing formula as described in section III above on an annual basis during the Budget preparation process. The timing of this calculation is to be taken into consideration as the Town builds their annual Budget after NAED's.

NAED Business Division shall also review the annual earnings of the "Opportunity Fund" defined in "Policy-NAED-Opportunity Fund" at the time of the Budget preparation process.

By the end of the calendar year when the Board will typically vote on the NAED Operational Budget, the Board of Electric Commissioners shall be presented with the following during NAED's annual budgeting process:

- PILOT calculation provided by the NAED Business Division
- Annual earnings of the Opportunity Fund through the most recent month available
- Forward projection of interest earnings Opportunity Fund
- Re-visit projection in March of the following year for final determination, prior to the Towns final budget

The Town will receive no PILOT payment for their upcoming fiscal year if the projected earnings of the Opportunity Fund exceed the PILOT Calculation. Otherwise, the PILOT will be reduced by the projected earnings on the Opportunity Fund. The Board of Electric Commissioners may optionally vote to adjust the calculation in a given year if it considers extraordinary circumstances merit such a change.

Example:

- ❖ NAED FY26 runs January 1, 2026 through December 31, 2026
 - ❖ Town FY27 runs July 1, 2026 through June 30, 2027
- NAED presents its FY26 budget to the BOELC by December 2025.
 - A draft PILOT calculation is presented to the BOELC once the Town makes public its Commercial Tax Rates for the upcoming Town Fiscal Year, by December 2025.
 - The Board will receive reporting on the earnings of the Opportunity Fund for 2025, though November or most recent available data.
 - The Board will receive a projection of the earnings on the Opportunity Fund through 2026 from the Town Fund Manager based on priced in long-duration treasuries and projected rates.

The Board will use all information provided to base a decision on voting on the PILOT payment at the time NAED's Operational Budget Vote, typically in December. In March of the following year, NAED will re-visit the projections from the Town Fund Manager to make a final determination prior to the Town voting their upcoming fiscal budget.