

Finance Committee MEETING MINUTES

March 4, 2025

Upton Town Hall, Room 203

Paul Flaherty and Stephen Bern, Virtual - Nick Ensko and Rick McGuire
Joe Laydon, Brett Simas, Laura Hebb, Maureen Dwinnell, Susan
Brouwer, Kenny Costa, Sandy Hakela and other virtual participants

The Finance Committee meeting was opened at 6:15pm by Paul Flaherty.

Joint Meeting with Select Board to review financial presentation and discuss FY26 budget process:

Town Manager Joe Laydon opened the joint meeting with a brief overview of the process and what was planned for this meeting – final department budget reviews for Select Board and Town Manager related budgets along with the Finance Department followed by a review of the current warrant articles and remaining steps in the budget process.

Select Board includes Town Manager, Legal, Retirement, Insurance and Mgt Info Systems:

Mr. Laydon, joined by Mr. Costa, reviews the various budgets under the purview of the Select Board. Starting with the Selectmen section, Mr. Laydon explains the wages, including that the Step Increase line item is an estimate for the TM increase (assuming ~5%) and the Procurement Stipend is for the Executive Assistant who is a certified procurement resource. For the most part, the line items are level funded or slight decreases that were made to cover the initial deficit. Retirement is one of the larger overall budget increases (\$224k, 22.3%) and is an appropriation from WCRPF. The Liability Insurance line items are a slight decrease versus FY25 budget due to some assumption changes.

Finance Department:

Mr. Costa provides an overview of the Finance Departments, which includes Assessor, Treasurer, Tax Title Foreclosure, Debt, Interest, Unemployment and Payroll Taxes-Medicare. Overall, the department is requesting a modest increase that is primarily driven by standard wage and mandated increases.

Human Resources:

Mr Laydon is joined by Ms Hakela to review the Human Resources budget. Salaries are showing an overall decrease due to the elimination of the Wages Contingency line item. The Finance Committee asks why the line item was eliminated altogether as that could be used for balancing out if a new hire is needed, but we didn't have the appropriate budget allocated. Operating Costs are also shown as a slight increase due to adjustments made to offset the initial deficit.

Warrant Articles and Remaining Budget Process:

Mr. Laydon mentions the amendment memo that was sent earlier in the day that provides a slight overall reduction to LUI&S related salaries of ~\$24k. Mr. Laydon then provides an overview of the current warrant articles. Finance Committee mentions that they are working through some scenarios where they reinstate some of the previously reduced line items, adjust local receipts and accounts for the additional items that have been identified or discussed through the budget review process to date. All of the adjustments are close to balancing and will require the review of the Finance Committee as well as the TM, Finance Director and Select Board to make sure that the assumptions are aligned. The topic of the school budgets are discussed and the Finance Committee asks about the MURSD process. In prior years, the FC has requested that the schools

request the value of budget that they need. However, this year, due to some adjustments in the state's formula, MURSD seems to have backed into the Mendon number to be no increase vs the prior year and is now asking if Upton can sustain the offsetting increase. This approach seems counter intuitive and will be discussed at the review session at an upcoming Finance Committee meeting.

Scheduling of Next Meetings with Select Board and Departments/Committees:

The next Finance Committee is not yet scheduled. It is expected to take place within the next two weeks. The Committee will need to schedule meetings with both schools as well as the Capital Budget Committee while reviewing and discussing the budget line items and warrant articles to provide their recommendations by mid-April.

Motion to adjourn is made by Paul Flaherty at 7:10pm, seconded by Nick Ensko. Unanimous approval.

Respectfully submitted,
Stephen M. Bern, co-chair of the Finance Committee