

Finance Committee MEETING MINUTES

March 26, 2025

Upton Town Hall, Room 203

Paul Flaherty, Stephen Bern, Shawn Craig, Nick Ensko and Rick McGuire
Joe Laydon and Lyn Haggerty

The Finance Committee meeting was opened at 7:05pm by Paul Flaherty.

Review and approving meeting minutes:

Paul Flaherty made the motion to approve the previously distributed and updated versions of the Finance Committee meeting minutes for November 12, 2024, February 4, 2025, February 11, 2025, February 25, 205 and March 4, 2025, seconded by Nick Ensko. Unanimous approval.

Review current status of budget, budget line items and warrant articles:

Mr. Flaherty provided a brief overview of recent budget related activities. Steve Bern then walked through the current status of the budget line items and reviewed the Town Manager (TM) Budget Reconciliation one pager dated 3/15/25 that was distributed for review. The document shows the TM Recommendation values by Department, along with the proposed adjustments, to tie back to the balanced total TM Budget Recommendation. The next column shows the adjustments that have been communicated or discussed with the Finance Committee since the publication of the TM Recommendation. The proposed adjustments for discussion include reversing most of the proposed reductions by the TM to balance the recommendation, along with adjustments for Assistant Planner, Land Use & Inspectional Services and revised figures for MURSD, BVT and Norfolk Aggie. A few of the adjustments were not accounted for. Those included the Public Safety Director reduction, Library wages (submitted a revised budget) and Recreation Director being included in the General Fund (based on previous discussions to revisit that after the summer programs were accounted for). The total adjustments accounted for an increase of \$354,003. To offset these expenses, Local Receipts were proposed to be increased based on a comparison of the TM Recommendation, the past 3 year averages and input from the Finance Director. Mr. Bern explains that this is one scenario and it will need to be reviewed and vetted by FC, TM and FD. At this time, the budget has a variance of ~\$37k.

The Finance Committee discusses the line items and how the variance could be resolved. Mr. Laydon confirms that he will follow up with the FD for some outstanding questions and balances (i.e. overlay). The FC will continue the discussion about line items at the next meeting.

Mr. Bern then starts to discuss Draft V8 of the ATM Warrant. The intent is to review the items and get any questions, comments or concerns from the FC to ensure that we cover the items at the next meetings. Mr. Ensko mentions that the Capital Budget Committee met last night and approved the relevant articles for them to recommend with the exception of Article 32 – Fire Department – Apparatus Bay Floor Drain Repair for \$200,000. The Fire Department is still gathering details to support the article, and the CBC intends to join a future FC meeting to review details, discuss and vote on the article. For the remaining articles, the FC members and the TM discuss funding options, possible values for stabilization articles and how to account for the proposed Assessor certification (add line item in budget, similar to Treasurer/Collector). The next set of articles are related to the Schools. Mr. Laydon discussed BVT's request for a stabilization account and that he heard that some other towns have expressed concerns about transparency, etc. The FC discusses and asks questions about the similar MURSD account and transparency concerns. The trio of MURSD articles are then discussed and need some follow up to confirm values and approach. The remaining financial-related articles were discussed and

43 explained. Article 27 – Funding for Holy Angels Building Study is questioned. It is explained
44 that the last minute article from last year related to placing the utility wires underground in the
45 amount of \$25,000 is being repurposed to this effort along with additional Free Cash. The
46 building itself may be proposed as an entertainment venue. Members of the FC expressed
47 concerns about condition and potential cost to refurbish the building. The remaining articles are
48 highlighted. Mr. Bern will reach out to Lakes, Ponds and Streams to discuss Article 37 at the
49 April 9 meeting.

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51 **Discuss remaining budget process and meetings:**

52 The next Finance Committee meeting is scheduled for Tuesday, April 1 at 6:30 pm as a joint
53 meeting with the Select Board. Along with budget updates, the main topic of this meeting will be
54 year-end transfers and whether or not the FC and SB want line-item transfers to take place
55 between wage and expense line items without any FC or SB review or approval. The FC also has
56 meetings scheduled for Wednesday, April 2 and 9 at 7pm. April 2 will be the review sessions
57 with MURSD and BVT, while April 9 could be the final review and recommendation meeting.
58 Mr. Laydon mentions that the April 11 deadline is flexible if we need more time to complete the
59 FC Recommendation.

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61 **Motion to adjourn** is made by Paul Flaherty at 9:25pm, seconded by Nick Ensko. Unanimous
62 approval.

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