

Town of Uxbridge, Massachusetts

Finance Committee Meeting Minutes

Meeting/ Date: Wednesday, October 4, 2023

Place: Board Of Selectmen Meeting Room

Attendance: Present or Absent

Jim Hogan (JH) - Chair	P	Richard Michel (RM)	P	Art Poisson (AP)	P
Claudia Cataldo (CC) – Vice Chair	P	Bob White (BW)	P	David Moriarty (DM)	P
Deb Stark (DS) - Clerk	P				

Call to Order: 6:00 pm

2023 NOV 21 4:10 PM
TOWN OF UXBRIDGE

1. Vote Recommendations and commentary for Fall Annual Town Meeting Tuesday October 24th 2023- Warrant Articles

Recommendations:

a. **Article 5:** The Committee discussed being uncomfortable making a recommendation on the amount currently being requested because there is outstanding information about the article. There was discussion about how the Committee felt about recommending the schools utilize more funding from their own accounts (PreK revolving) to help offset some of the current requested amount. JH said he felt that Article 5 should be funded by “raise and appropriate” because it is for a recurring expense. DM concerned about the \$85K request for the new position and the money to build out the new therapeutic program. CC stated she wanted to see what the schools project for tuition before making a recommendation. The Committee decided to table their recommendation until it gets the outstanding data being compiled by the school department and will keep their meeting for October 5 in case the information becomes available before then.

b. **Article 8:** JH shared that the BOS recommended 5-0 to spend an amount up to \$200k on the forensic audit.

Motion: DM made a motion for favorable action. CC seconded the motion. The Committee voted 7-0 in favor of the motion. **The motion passed.**

c. **Article 13:** JH shared that they had been asked to split the purchase recommendation between information technology, police, fire, and DPW. The numbers for the DPW trucks have been adjusted to reflect the numbers presented during the article’s public hearing.

Motion: DM made a motion for favorable action on the information technology part, \$80,000. CC seconded the motion. The Committee voted 7-0 in favor of the motion. **The motion passed.**

Motion: CC made a motion for the protective gear and equipment. RM seconded the motion. The Committee voted 7-0 in favor of the motion. **The motion passed.**

Motion: CC made a motion for training facility and permitting for police and fire. BW seconded the motion. The Committee voted 7-0 in favor of the motion. **The motion passed.**

Motion: DM made a motion for DPW. AP seconded the motion. The Committee voted 7-0 in favor of the motion. **The motion passed.**

d. **Article 14:** CC gave a brief recap of the article's intention.

Motion: CC made a motion for favorable action on the new revolving funds for shared services. DM seconded the motion. The Committee voted 7-0 in favor of the motion. **The motion passed.**

e. **Article 15:** JH gave a recap of the article's intention.

Motion: RM made a motion for favorable action on Article 15. CC seconded the motion. The Committee voted 7-0 in favor of the motion. **The motion passed.**

f. **Article 18:** JH gave a synopsis of work on the road that is scheduled to be completed before town meeting and that when the work is completed, DPW and the Planning Board will be satisfied.

Motion: DM made a motion for favorable action on the condition that the Planning Board's conditions are fully met by the time of the town meeting. BW seconded the motion. The Committee voted 7-0 in favor of the motion. **The motion passed.**

Commentary:

Article 1: JH read commentary previously sent to the Committee for the article. The Committee agreed with the proposed commentary.

Commentary: Favorable action recommended as these are legitimate authorized expenses that the town is responsible to pay. Although the number and amount of bills processed in FY24 that are for expenses in FY23 is relatively minor in comparison to the town annual budget, FINCOM is concerned that Department Heads are not accountable for appropriately monitoring and managing their budgets on a monthly basis. It is the responsibility of the Town to provide and support accurate and timely reports for review by Department Heads and ensure the process for review and approval of payments is efficient. If managed appropriately, prior year expenses would be minimal or non-existent.

Article 2: JH read commentary written by RM and previously sent to the Committee for the article. The Committee agreed with the proposed commentary.

Commentary: Favorable action recommended as payment of these expenses through this article is a transparent action, demonstrating the commitment and integrity of the Town Manager and Town Accountant. These prior year expenses could have been covered through a recoupment process that would not be visible at town meeting, resulting in a reduction in the amount of free cash certified for the year. Discovery of the underlying systemic issue in the accounting infrastructure and inconsistencies in the financial operating policies and procedures that govern acceptance and use of funds is a good first step. It identified both the specific amounts and location of this article deficit. Until the entire accounting system has been reviewed, and all relevant procedures are updated, the amount of any additional historic deficits is unknown. FINCOM strongly recommends that the resources are available and applied to ensure that discovery and resolution of these issues is completed prior to approval of a FY25 budget

Article 4: The Committee agreed to the proposed commentary by RM.

Commentary: Favorable action recommended as these adjustments are required to prevent anticipated deficits in FY24 budget and support the work to investigate and resolve the deficits in FY2023. Review of the facts indicate that the increase in Technology Software Licenses, Technology Telecommunications, and Property and Liability Insurance cost should be funded. FINCOM recommends that historical and future costs in both areas be reviewed to understand if alternatives are available and ensure complete annual costs are projected for FY25.

Article 8: After discussion with input from many members, the Committee agreed to the following commentary:

Commentary: The committee recommends favorable action in support of the forensic audit. Given the turnover in the Accounting Department, as well as the issues that have been discovered. We support the Town Manager, Town Accountant and the Board of Selectmen to review past practices and procedures and review the current processes. Use the recommendations of the audit to create updated best practices policies and procedures.

Article 9: JH proposed the following, and the Committee agreed.

Commentary: The Committee appreciates the fire departments continued drive to improving their level of care for the town's residents.

Article 10: JH proposed the following, and the Committee agreed.

Commentary: The Committee is in favor of this assessment as it will provide information that the Council on aging can use to better predict the needs of residents. It will also provide needed data to apply for a wider range of grants.

Article 13: The Committee decided to do one commentary to cover all the parts of the article and developed the following commentary.

Commentary: The Committee recommends favorable action for all items brought forward by the capital committee. The Capital Committee has effectively vetted all requests.

Article 14: The Committee developed and agreed upon the following.

Commentary: The Committee recommends favorable action as this establishes revolving accounts and the fund will no longer pass through the general fund.

Article 15:

Commentary: The Committee recommends favorable action as this establishes the dollar amounts for the new revolving funds, as well as updating the library fund to meet its current needs.

Article 16: JH proposed the following and the Committee agreed.

Commentary: The Committee recommends favorable action and understands the need as this is a requirement of the DEP permit for the construction of the high school.

Article 17: Committee agreed to the following,

Commentary: The Committee agrees with this article as it will reduce confusion by bringing the by-laws in line with the town charter.

Article 18: Committee agreed to the following,

Commentary: The Committee agrees with the town accepting the road as long as the planning board is satisfied there conditions have been met.

2. Review and Acting upon Outstanding Meeting Minutes

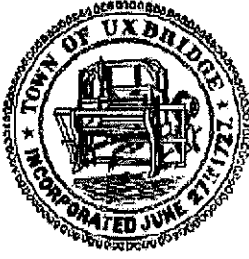
The Committee will schedule a meeting on November 16, 2023 to approve outstanding minutes.

3. New business to be set for discussion at next FinCom Meeting

JH said he talked to Mr. Sette to set up a meeting with him, Kurt, CC and himself in early January to preplan how they will do budget hearings for spring. The Committee stated it felt it was beneficial to have had extra meetings this cycle to discuss recommendations and commentary and proposed doing a similar schedule for spring.

Motion: *CC made a motion to adjourn the meeting. DM seconded the motion. The Committee voted 7-0 in favor of the motion. **The motion passed.***

The meeting adjourned at 7:52 PM.



Finance Committee Approval Sheet

Meeting Date: 10/04/2023

Place: Uxbridge Town Hall/Remote

Name	Signature	Date
Jim Hogan, Chair	<i>Jim Hogan</i>	11/16/23
Claudia Cataldo, Vice Chair	<i>Claudia M Cataldo</i>	11/16/23
Deb Stark, Clerk		
Bob White		
Art Poisson	<i>Arthur N Poisson</i>	11/16/23
Richard Michel	<i>R. E. P. Michel</i>	11/16/23
David Moriarty	<i>David Moriarty</i>	11/16/23

