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Town of Ludlow, Massachusetts
Finance Committee

Minutes of September 17, 2025

Meeting began at 6:00 p.m.

Members Present: Mike Kelliher, Michael Kelley, Chad Mullin, Bill Nicoll, and Tony Sanches

Also Present: Marc Strange, Town Administrator, Carrie Ribeiro, Assistant Town Administrator/HR Director, Cheryl Allen, Town Accountant (Remote), Ryan McNutt, Treasurer/Collector, Sara Hunter, Mass Munifin, Jennifer Cardenelli, ITP.

Members Absent: Susanne Boyea, Dolly Cincone & Aneta Lombardi

First Order of Business: The Pledge of Allegiance

NEW BUSINESS

- Committee to review FY27 Budge Calendar

Mr. Sanches explained that the committee FY27 budget calendar was included in the packet for their review.

Mr. Mullin asked when they would discuss budget subcommittee assignments.

Mr. Strange explained that they will meet with Police, Fire and the DPW department heads with the Select Board and the Finance Committee could meet with them as well.

- Committee to review Consulting Services – Expenses – Impact to FY26 Budget

Mr. Strange explained that they are going to provide an update on where they are with Mass Munifin and ITP. He explained that they have both been indispensable with the progress in the Treasurer/Collectors office and in understanding and expanding the use of MUNIS which is the ERP software program. They need their continued partnership beyond what was budgeted in FY26. The town will need at least \$110,000 to cover their expenses in Fiscal 2026. Close to half

of that will be offset by unpaid salary in the Treasurer's office due to an open position for an Administrative Assistant, which is close to \$80,000. These expenses will need to be covered in the year-end transfer or ask to use free cash at the May town meeting or a mixture of the two. Local receipts for 2026 will be elevated to an unexpected \$700,000 raised from auctions and Ryan is sending out demands on previous uncollected motor vehicle excise taxes and real estate taxes, which will be an additional \$3 million. Mass Munifin will be completed the end of October 2025.

Ms. Hunter from Mass Munifin explained that because of all the changes in the office, they had to retrain the staff and also hire new staff. They worked on getting the information on the bill accurate. They have been cleaning up a lot of things that have been neglected with all of the changes in staff. They had to reconcile back to 2023.

Mr. Strange explained that every month needs to be reconciled in order to be accurate and efficient.

Mr. Kelliher asked if we will be able to certify free cash on time this year?

Ms. Hunter explained that the Treasurer/Collector's side should be complete by October 31st but then Accounting has to do their part.

Mr. Strange stated that they targeted November 18th for the tax classification hearing with an emergency date of December 2nd.

Ms. Ribeiro explained that HR is going to be taking possession of the benefits moving forward, which should alleviate some of the work on the Treasurer's side.

Mr. Strange explained that they need a backup for the Treasurer/Collectors. He also stated that finding someone to come to a municipality in western Mass is very difficult.

Ms. Ribeiro explained that they had an assistant Treasurer/Collector hired and they backed out and it's very difficult to find people.

Ms. Hunter stated that MUNIS has a module for cash flow reconciliation and if it was being used it would eliminate the double and triple entries that have to be done every day to reconcile.

Ms. Cardinale, ITP has been assisting the town for just under a year. She updated the committee about the ERP project management services with her presentation.

Mr. Strange explained that if money wasn't an issue, the town should hire a systems analyst with MUNIS experience and then we wouldn't need ITP on retainer.

The committee discussed and voted on recommending warrants for the Special Town Meeting to be held on Monday, October 6, 2025.

- Article 1 – to see if the Town will vote to raise and appropriate and/or transfer a sum of money for unpaid bills and/or over-expended accounts of previous fiscal years.

Moved by Mr. Kelliher to recommend approval of Article 1 of the Special Town Meeting, seconded by Mr. Mullin. Vote 5-0. All in favor.

- Article 2 – to see if the Town will vote to accept Millside Drive as a public way.

Moved by Mr. Kelliher to make no recommendation on Article 2, seconded by Mr. Mullin. Vote 5-0. All in favor.

- Article 3 – to see if the Town will vote to accept donation of land – 319 West Street.

Moved by Mr. Mullin to make no recommendation for Article 3, seconded by Mr. Kelliher. Vote 5-0. All in favor.

- Article 4 – to see if the Town will vote to accept MGL Chapter 43C Section 11; Establishment of Department of Municipal Finance.

Moved by Mr. Mullin to not recommend approval of Article 4, seconded by Mr. Kelliher. Vote 5-0. All in favor.

- Article 5 – to see if the Town would vote to create a Capital Stabilization Fund.

Moved by Mr. Mullin to recommend approval of Article 5 creation of a Capital Stabilization Fund, seconded by Mr. Kelley. Vote 5-0. All in favor.

- Article 6 – to see if the Town will vote to create a Parks & Recreation Capital Stabilization Fund.

Moved by Mr. to recommend approval of Article 6, seconded by Mr. Kelliher. Vote 5-0. All in favor.

- Article 7 – to see if the Town will vote to create a DIF Development Program Fund.

Moved by Mr. Mullin to recommend approval of Article 7, creation of a DIF Development Program Fund, seconded by Mr. Kelliher. Vote 5-0. All in favor.

- Article 8 – to see if the Town will vote on an Unreasonable Noise Bylaw.

Moved by Mr. Kelliher for no recommendation on Article 8, seconded by Mr. Mullin. Vote 5-0. All in favor.

- Article 9 – to see if the Town will vote on a Local Option to convert Beer & Wine on-premises Licenses to Full on-premises.

Moved by Mr. Mullin for no recommendation on Article 9, seconded by Mr. Kelliher. Vote 5-0. All in favor.

- Article 10 – to see if the Town will vote for Accessory Dwelling Units (ADU) Update.

Moved by Mr. Mullin for no recommendation on Article 10, seconded by Mr. Kelley. Vote 5-0. All in favor.

- Article 11 – to see if the Town will vote for Zoning Bylaw Reference Changes – “Board of Selectmen to “Select Board”.

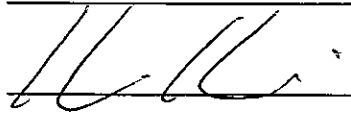
Moved by Mr. Mullin for no recommendation for Article 11, seconded by Mr. Kelley. Vote 5-0. All in favor.

Committee to table signing the minutes for June 18, 2025, July 10, 2025, and July 15, 2025 until the October meeting.

Moved by Mr. Kelliher to approve and the Chairman to sign the invoice for the Association of Town Finance Committee in the amount of \$312, seconded by Mr. Nicoll. Vote 5-0. All in favor.

Moved by Mr. Kelliher to adjourn, seconded by Mr. Mullin. Vote 5-0. All in favor.

Chairman

A handwritten signature in dark ink, appearing to be "H. K.", written over a horizontal line.

Ludlow Finance Committee