

1. 2024-01-11 Finance Committee Mtg & CIP Workshop

Documents:

[2024-01-11 FC MTG - CIP WORKSHOP AGENDA.PDF](#)

2. 2023-12-14 FC Meeting Minutes

Documents:

[2023-12-14 MINUTES \(DRAFT\).PDF](#)

3. Finance Committee Policy

Documents:

[FINANCE COMMITTEE POLICY AMENDED 2022-02-07.PDF](#)

4. Finance Committee 2024 Meeting Schedule

Documents:

[FC 2024 MEETING CALENDAR \(010424\).PDF](#)

**Town of Brunswick, Maine**  
**Finance Committee Meeting &  
Capital Improvement Program Workshop**

**Thursday, January 11, 2024 at 6:30 PM  
Council Chambers, 85 Union Street**

**HOW TO WATCH AND COMMENT VIA ZOOM**

<https://us02web.zoom.us/j/87516848237?pwd=Q24vN2ZveHgxNFg4bU9OUXVGQTVwUT09>  
Password: Rq2f6D

**HOW TO WATCH VIA TV 3 OR LIVE STREAM**

*THE LINK TO VIEW OR LISTEN TO THE MEETING ON TV3 (Channel 3 on Comcast) or  
VIA LIVE STREAM FROM THE TOWN'S WEBSITE*

<http://tv3hd.brunswickme.org/CablecastPublicSite/watch/1?channel=1>

---

**Agenda**

**Finance Director:**

1. Acknowledgement that meeting was properly noticed
2. Request nominations for Finance Committee Chair  
**ACTION**

**Finance Committee Chair:**

1. Request nominations for Finance Committee Vice-Chair  
**ACTION**
2. Adjustments to agenda / Public comment
3. CIP Workshop:
  - a. School Department CIP Projects
  - b. Public Works Facility
4. Finance Committee Meeting:
  - a. Submission of meeting minutes from 12/14/23  
**REQUESTED ACTION – Acceptance of 12/14/23 minutes**
  - b. Review Finance Committee Policy/Charge  
**REQUESTED ACTION – Acceptance of FC Policy/Charge**
  - c. Review 2024 FC meeting calendar  
**REQUESTED ACTION – Acceptance of 2024 meeting calendar**
5. Adjourn

**Town of Brunswick, Maine**

**Finance Committee Meeting / Property Tax Public Forum  
Thursday December 14, 2023 at 6:30 PM  
85 Union Street – Council Chambers  
and by electronic devices**

---

**Meeting Minutes (DRAFT)**

Committee Members: Councilor Sande Updegraph  
Councilor Dan Ankeles  
Councilor Nathaniel Shed

Town Councilors: Councilor Kathy Wilson

Staff: Town Manager John Eldridge  
Finance Director Julia Henze  
Assessor Taylor Burns

Councilor Updegraph opened the meeting. Introduced the Councilors and staff present, and welcomed attending public.

1. Acknowledgement that meeting was properly noticed  
Ms. Henze confirmed.

2. Adjustments to agenda  
None

3. Public Discussion.

Finance Director Julia Henze gave a presentation reviewing the re-assessment and the public forums from August through November. Provided several slides to summarize the various topics and questions covered during the public forums – including the budget process, how property values are established, how the property tax assessment interfaces with the annual budget, how the re-assessment affects taxes, and the elements of Brunswick’s general fund balance. Assessor Taylor Burns contributed input on several of the review slides.

Additional slides outlining Brunswick’s 2021 equalized state valuation relative to other coastal towns on a per capita basis, 2023-24 taxes per capita of comparable sized towns, and the 2021 tax rate of comparable sized towns. Reviewed the relationship between property value and tax rate (tax levy / total assessed value = tax rate). Provided pie charts of the taxable properties by class, demonstrating high residential tax base, with the largest category being single family homes with a median taxable value of \$209,850. Finally, Mr. Burns provided sales statistics for Q1 FY2024 (7/1/23-9/30/23), with comparisons to the

same period of the prior year. Also provided data on in-state vs out-of-state buyers for the sales.

Councilor Updegraph reported on expectations for 2024, including the next public forum on January 18, 2024, which will focus on nonprofit organizations in Brunswick. Councilor Shed will continue on the Finance Committee and stated his intention to promote public involvement in financial matters. Councilor Ankeles noted that this his last committee meeting, and expressed his appreciation for the committee.

Jean Powers thanked Councilor Ankeles for his service on the Town Council.

4. Review of meeting minutes from 11/16/23

**Councilor Shed moved to approve, Councilor Ankeles seconded. Unanimously approved.**

5. Senior Property Tax Assistance Program

Deputy Finance Director Branden Perreault reviewed the current ordinance, outlining the eligibility requirements of the PTAP, and reported on the changes in the State Property Tax Fairness Credit Program over the past 5 years and for 2024. Mr. Perreault provided data on participation rates in Brunswick's program over the past five years, noting that the number of eligible applicants has increased from 47 in 2019-20 to 148 in 2023-24.

Committee discussed the PTAP, how it has functioned over the past five years, and how it can be publicized better.

Attendees spoke:

Jean Powers

Millie Stewart

Christopher St. John

Carol O'Donnell

Mr. Perreault offered estimates of how changing the age eligibility from 68 to 65 would impact the program – estimate 30 additional applicants and an additional \$24,000. The Committee discussed expanding the program, noting that decreasing the age limit will add participants, which will require more funding in the annual budget to match the State PTFC credits, as well as possibly requiring additional staffing to manage the program. Councilors emphasized the importance of the program to senior taxpayers and expressed their interest in expanding the program.

**Councilor Ankeles moved to recommend that the Town Council set a public hearing to consider reducing the age eligibility of the Property Tax Assistance Program from 68 to 65. Councilor Shed seconded. Unanimously approved.**

6. Adjourn

**Councilor Updegraph thanked attendees and adjourned meeting.**

**Town of Brunswick, Maine**  
**Finance Committee**

*Purpose.* The Finance Committee is established as a sub-committee of the Town Council, intended to provide Councilors with an opportunity for in-depth review and analysis of the Town's financial matters, resulting in feedback for staff and recommendations to the Town Council. The purpose of this policy is to establish the composition and responsibilities of the Town's Finance Committee.

*Members.*

- The Finance Committee shall be a standing committee of the Town Council.
- The Committee shall be comprised of three members of the Town Council appointed by the Council Chair.
- Members shall be appointed annually at the Town Council's first meeting in January, or as soon thereafter as possible. Members shall each serve terms of one year and until a successor is appointed.
- It is recommended that councilors serve at least one year on the Committee.
- To enable as many councilors as possible to serve on the Committee, Councilors shall serve no longer than three consecutive terms. Councilors may be re-appointed to the Committee after a one year absence.
- At its first meeting, the Committee shall select its chair and vice chair.
- Should, in the opinion of the Council Chair, circumstances require the extension of the sitting Committee's term beyond the end of the year, the Chair shall announce his/her determination to the Town Council and the terms shall be temporarily extended. The succeeding Committee shall serve the remainder of the term.

*Meetings.* The Committee shall meet at least once per month. The meeting dates shall be established at the Committee's first meeting. The Committee chair shall call additional meetings as the chair deems necessary, as voted by a majority of the Committee's members, or as directed by the Town Council. The Committee shall give public notice of its meetings in accordance with Maine's Freedom of Access Act (FOAA) and rules established by the Town Council, and when possible the meetings should be held in the Council Chambers and be televised. A majority of the members appointed to the Committee shall constitute a quorum. A majority of concurring votes shall be necessary to constitute an action on any matter.

*Responsibilities.* The Finance Committee shall perform the following tasks and functions:

1. Encourage and participate in long-range financial planning.
2. Participate in review of the annual budget as recommended by the town manager and provide commentary to the Town Council.
3. Review monthly budget to actual statements as prepared by the Finance Department.
4. Review policies, ordinances, official statements and other documents connected with the issuance of debt.

5. Review and suggest updates to the Master Schedule of Revenues, Charges, Fees and Fines, Appendix B to the Municipal Code of Ordinances.
6. Review the Town's risk management activities and insurance coverage.
7. Review, as requested by the town manager, bid specifications and requests for proposals for the purchase of goods or services.
8. In consultation with the Town's administration, assist or prepare policies and/or procedures relating to the financial affairs of the Town.
9. Review and administer the Capital Improvement Program (CIP) Policy, review the Town Manager's proposed CIP, hold public CIP workshops, and provide recommendations prior to the delivery of the CIP to the Town Council.
10. Oversee the Town's independent audit through participation in selection of the independent auditor, communication with the auditor during the annual audit, review of the results of the audit, and evaluation of the auditor's performance.
11. Review and report on the Town's investments.
12. Receive and review the reports and recommendations of the Town's Trust Fund Advisory Committee.
13. Perform such other tasks and functions as may be delegated to it by the Town Council from time to time.

The Finance Committee may adopt rules of procedure, consistent with this policy, to enable it to perform its functions.

*Conflict of Interest.* Members of the Finance Committee shall adhere to the conflict of interest policy which was established by the Town Council in its Rules and Procedures.

*Administration.* The Finance Director shall be responsible to provide for the administration of the affairs of the Finance Committee, including preparing agendas and minutes, posting public hearings, handling correspondence, and maintaining all official records.

Proposed to Town Council:	July 21, 2014
Adopted by Town Council:	August 4, 2014
Amended by Town Council:	February 16, 2016
Amended by Town Council:	November 7, 2016
Amended by Town Council:	June 4, 2018
Amended by Town Council:	February 7, 2022

**Town of Brunswick  
2024 Meeting Calendar**

<b>DATE</b>	<b>DAY</b>	<b>TIME</b>	<b>*</b>	<b>ACTION</b>	<b>COMMENTS</b>
1/11/2024	Thu	6:30 PM	<b>CIP</b>	FC Meeting/CIP Workshop	
1/18/2024	Thu	6:30 PM		Finance Committee meeting	Property Tax Public Forum; 2022-23 Audit, ACFR & PAFR; discuss monthly financial reports
2/8/2024	Thu	6:30 PM	<b>CIP</b>	CIP Workshop	
2/15/2024	Thu	6:30 PM		Finance Committee meeting	Review Debt Disclosure Policy; Debt Ratios; Continuing Disclosure for Bonds
5/23/2024	Thu	6:30 PM		Finance Committee meeting	Tax Acquired RE Policy / Review TAP properties Longterm Financial Planning
6/20/2024	Thu	6:00 PM		Finance Committee meeting	ARPA/SLFRF funding; Housing Support Fund; Review risk management/insurance
7/18/2024	Thu	6:00 PM		Finance Committee meeting	Review Investment Policy; 6/30/24 Cash balances; Proprietary Funds
8/15/2024	Thu	6:30 PM		Finance Committee meeting	Review Fund Balance Policy; Estimated YE fund balance; Longterm Financial Planning
9/19/2024	Thu	6:30 PM		Finance Committee meeting	2024 Tax Commitment; Tax Increment Financing; Review TIF/CEA Policy
10/17/2024	Thu	6:30 PM		Finance Committee meeting	2023-24 Audit status; Review CIP Policy; set 2026- 2030 CIP schedule
10/24/2024	Thu	6:30 PM	<b>CIP</b>	Finance Committee workshop	
11/7/2024	Thu	6:30 PM	<b>CIP</b>	Finance Committee workshop	
11/14/2024	Thu	6:30 PM	<b>CIP</b>	Finance Committee workshop	
11/21/2024	Thu	6:30 PM		Finance Committee meeting	Review Property Tax Assistance Program; Fee Schedule - Ch. 14, Article 4-Excavation
12/5/2024	Thu	6:30 PM	<b>CIP</b>	Finance Committee workshop	
12/12/2024	Thu	6:30 PM	<b>CIP</b>	Finance Committee workshop	
12/19/2024	Thu	6:30 PM		Finance Committee meeting	2023-24 ACFR & PAFR; Longterm Financial Planning