

Town of Brunswick, Maine

**Finance Committee Meeting
Thursday, June 16, 2016
3:30 – 5:00 PM
85 Union Street – Town Council Chambers**

Agenda

1. Acknowledgement that meeting was properly noticed
2. Adjustments to agenda / Public comment
3. Approval of meeting minutes from 4/11/16
4. Ambulance Fees
5. Finance Report (JH)
 - a. May expenditure & revenue reports
 - b. Year-end outlook
6. Tax Acquired Properties
 - a. Review policy
 - b. Outline procedures
 - c. Review list of properties
7. Meeting calendar 2016-17
8. Adjourn

Town of Brunswick, Maine

**Joint meeting with School Board and Town Finance Committee
Monday, April 11, 2016 ~ 7:00 PM
85 Union Street – Town Council Chambers**

Meeting Minutes (Draft)

Committee Members Steve Walker, Jane Millett, Alison Harris

Staff: John Eldridge, Julie Henze,

Others: Richard Fisco, Jean Powers

1. Acknowledgement that Meeting was Properly Noticed

JH confirmed that the meeting was on the Town Calendar

2. Public Comment / Adjustments to agenda

None

3. Approval of meeting minutes from 2/8/16

Alison Harris moved, Jane Millett seconded, to approve the 2/8/16 Finance Committee Meeting minutes. Motion carried unanimously.

4. Finance Report

a. March expenditure & revenue reports

JH presented the monthly budget reports. In the revenues, excise tax is trending higher than budgeted, anticipating \$100K over at year end. Expenditures are expected to be within budget, with the exception of a few lines. Growstown School within Promotion and Development - \$7200 cost of materials put that line over budget. JE responded to questions saying that the school will be open for use this year. Cemetary Care is \$1500 over budget, and is expected to be \$3000 over budget at the end of the year. This is due to the cost of maintenance at Riverside Cemetery. Discussion of the next steps to identify the members/owners.

b. Annual insurance renewal

JH reported that the annual application to renew the Town's insurance with MMA has been completed. The policy with MMA is for property as well as liability insurance. Each year the Finance Department provides a listing of vehicles, equipment and buildings, and completes a questionnaire on Town activities/policies/practices.

c. Auditors Interim visit: 5/31 – 6/3/16

JH announced the scheduling of the auditors' interim visit. This is for the initial testing of the Town's policies and procedures. The auditors will return for two weeks in October to complete the audit of the 6/30/16 financial statements. JH and JE emphasized that the auditors work for the elected body, and will encourage questions and input from the Finance Committee and any Town Councilors.

d. MRRRA TIF advance request

JH informed the committee that the TIF Committee met on Monday afternoon to review a request from MRRRA for a second advance on the TIF revenues that the Town is holding in anticipation of amendment of the Brunswick Landing and Brunswick Executive Airport

development programs, and the adoption of a Credit Enhancement Agreement between the Town and MRRA. The TIF Committee proposed to bring the request to the full Council. The request of \$300,000 is in addition to the \$200,000 previously approved.

5. Tax Acquired Properties

a. Review policy

Included in the packet is a copy of the Tax Acquired Real Estate Policy, adopted by the Town Council on March 18, 2013. Section 6.3 of the policy states that the Town Manager, after review of properties acquired through nonpayment of property taxes, shall make a recommendation on the disposition of each property. The Town Council is responsible to review the Town Manager's recommendation, and make a determination. Section 7 details the procedure in the case where the Council decides/determines to sell the property:

1. Set a final re-acquisition date no more than 90 days from the date of determination.
2. Establish a sale date.

b. Review list of properties

JE provided the Committee with a memo and a list of the properties he has reviewed. He described the nearly 2½ year process of notifications and letters that the owners receive before tax liens foreclose.

c. Recommendation for actions

JE recommends that the properties on the attached list be sold, and the final re-acquisition date be set for June 30, 2016. Additionally he recommends that the sale date be set for August 1, 2016

Discussion of the properties on the list, with a question about one property the Town may want to consider retaining for public purpose. The Finance Committee expressed agreement with the Town Manager's recommendation, and support to bring the list to the full Council for approval.

6. Review list of follow-up items

Next steps with revenue/fee updates

JH updated the Committee on the work being done on researching fees and developing recommendations to bring to the Council. Currently scheduling ambulance fees for late April/early May; Clerks' fees (business licenses, etc.) for late June; Mere Point Wastewater fees for July.

Discussion of ambulance fees and question of 'non-transport'. Town policy is to bill for these.

Recommendation to research how other Towns handle this.

Question about parking fees – particularly enforcement of no parking on sidewalks.

7. Adjourn

Medical Billing Rates as of January 2015

Procedure							Brunswick		Recommend	
	Yarm	Falm	Wind	OOB	Scarb	Average	Over/(Under) Average	Increase/ (Decrease)		
BLS	450.00	600.00	600.00	468.00	523.44	528.29	380.00	(148.29)	525.00	145.00
ALS 1	650.00	900.00	800.00	556.00	807.53	742.71	530.00	(212.71)	750.00	220.00
ALS 2	775.00	1,200.00	1,100.00	805.00	1,145.75	1,005.15	690.00	(315.15)	1,000.00	310.00
Mileage	12.00	16.00	14.00	10.00	8.86	12.17	11.00	(1.17)	12.00	1.00
No Transport	100.00	150.00	100.00	N/C	125.00	118.75	160.00	41.25	160.00	-
Para. Intercept	300.00	300.00	300.00	300.00	300.00	300.00	265.00	(35.00)	300.00	35.00

note: Windham is based on proposed move to bundled rates vs. current rates

note: Multiple communities indicated that their no transport fee was for on-scene treatment with no transport.

**Town of Brunswick
Ambulance Revenues**

	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16 YTD</u>
Billed	1,032,520.53	1,142,937.73	1,203,435.31	1,208,796.12	1,229,194.10	1,132,524.57
Write-offs	(244,007.20)	(289,648.01)	(293,333.40)	(291,546.14)	(318,616.75)	(324,443.51)
Collection fees	(1,620.31)	(1,531.67)	(1,661.66)	(1,269.07)	(2,503.50)	(2,922.60)
Deferred	17,770.46	(27,608.60)	(19,103.35)	(87,774.85)	(43,651.01)	
Net Revenue	804,663.48	824,149.45	889,336.90	828,206.06	864,422.84	805,158.46
% write offs	23.63%	25.34%	24.37%	24.12%	25.92%	28.65%

Medicare Reimbursement Rates

	<u>Brunswick Billing Rate</u>	<u>Medicare Allowed</u>	<u>Medicare Reimb (80%)</u>	<u>Sequestration reduction</u>	<u>Net Medicare Reimb</u>	<u>Not covered by Medicare</u>	<u>Write-off Amount</u>
BLS	380.00	365.56	292.45	(5.85)	286.60	93.40	20.29
ALS-1	530.00	434.10	347.28	(6.95)	340.33	189.67	102.85
ALS-2	690.00	628.31	502.65	(10.05)	492.60	197.40	71.74
mileage	11.00	10.97	8.78	(0.18)	8.60	2.40	0.21
Non-transport	160.00	-	-	-	-	160.00	160.00
Non-transport (deceased)	160.00	128.00	102.40	(2.05)	100.35	59.65	34.05

FOR 2016 11

			ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
10 Taxes								
111190	41101	Property Taxes	38,824,828	37,878,170	38,007,311.40	10,193.60	-129,141.40	100.3%*
111190	41103	Deferred Property Tax	-200,000	-200,000	.00	.00	-200,000.00	.0%
111190	41104	Tax Abatements	-75,000	-75,000	-49,059.72	-2,136.96	-25,940.28	65.4%
111190	41105	Interest on Taxes	65,000	65,000	59,333.29	5,056.32	5,666.71	91.3%*
111190	41106	Tax Lien Costs Revenu	13,000	13,000	17,203.92	6.00	-4,203.92	132.3%*
111190	41107	Tax Lien Interest Rev	13,000	13,000	19,091.21	.00	-6,091.21	146.9%*
111190	41109	Payment in Lieu of Ta	175,000	175,000	108,786.42	500.00	66,213.58	62.2%*
111190	41197	BETE reimbursement	0	504,808	565,974.00	.00	-61,166.00	112.1%*
111190	41198	Homestead exemption r	0	441,850	332,248.00	.00	109,602.00	75.2%*
111190	41199	Miscellaneous tax adj	4	4	.00	.00	4.00	.0%*
111191	41110	Excise Tax - Auto	2,865,000	2,865,000	2,826,342.61	286,150.07	38,657.39	98.7%*
111191	41111	Excise Tax Boat/ATV/S	25,000	25,000	18,744.80	6,979.70	6,255.20	75.0%*
111191	41112	Excise Tax - Airplane	3,500	3,500	2,835.04	.00	664.96	81.0%*
TOTAL Taxes			41,709,332	41,709,332	41,908,810.97	306,748.73	-199,478.97	100.5%
TOTAL REVENUES			41,709,332	41,709,332	41,908,810.97	306,748.73	-199,478.97	
20 Licenses & Fees								
121111	42207	Passport Fees	9,500	9,500	12,350.00	1,225.00	-2,850.00	130.0%*
121111	42208	Postage Fees	0	0	131.78	.00	-131.78	100.0%*
121111	42209	Passport Picture Reve	3,000	3,000	4,980.00	510.00	-1,980.00	166.0%*
121411	42100	Building Permits	145,000	145,000	136,256.29	16,300.88	8,743.71	94.0%*
121411	42101	Electrical Permits	34,000	34,000	40,274.46	3,595.42	-6,274.46	118.5%*
121411	42102	Plumbing Permits	22,000	22,000	25,372.50	2,037.50	-3,372.50	115.3%*
121411	42103	Zoning Board Fees	0	0	225.00	-75.00	-225.00	100.0%*
121611	42200	Hunting & Fishing Lic	1,100	1,100	936.25	142.25	163.75	85.1%*
121611	42201	Dog License Fee	2,500	2,500	2,728.00	74.00	-228.00	109.1%*
121611	42202	Vital Statistics	50,000	50,000	46,058.40	4,768.80	3,941.60	92.1%*
121611	42203	General Licenses	21,270	21,270	22,836.00	2,775.00	-1,566.00	107.4%*
121611	42204	Victulars/Innkeepers	18,250	18,250	13,893.75	12,700.00	4,356.25	76.1%*
121611	42205	Shellfish Licenses	17,400	17,400	18,175.00	950.00	-775.00	104.5%*
121611	42206	Neutered/Spayed Dog L	4,730	4,730	4,888.00	106.00	-158.00	103.3%*
121611	42208	Postage Fees	0	0	119.94	.00	-119.94	100.0%*
121611	42210	Mooring fees	0	0	17,250.00	1,350.00	-17,250.00	100.0%*
121911	42300	Planning Board Appl F	22,500	22,500	20,023.40	2,115.00	2,476.60	89.0%*
122121	42400	Fire Permits	500	500	670.00	280.00	-170.00	134.0%*
122221	42500	Conc Weapons Permits	600	600	435.00	65.00	165.00	72.5%*

FOR 2016 11

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
122221 42501 Parking Permit fee	0	0	250.00	50.00	-250.00	100.0%*
123131 42600 Public Works Opening	8,000	8,000	11,959.00	75.00	-3,959.00	149.5%*
TOTAL Licenses & Fees	360,350	360,350	379,812.77	49,044.85	-19,462.77	105.4%
TOTAL REVENUES	360,350	360,350	379,812.77	49,044.85	-19,462.77	

30 Intergovernmental

131122 43505 FD EMPG grant	15,000	15,000	9,854.19	-21.10	5,145.81	65.7%*
131132 43103 Highway Grant Fund	195,000	195,000	199,148.00	.00	-4,148.00	102.1%*
131142 43104 State General Assista	24,000	24,000	25,204.74	4,126.65	-1,204.74	105.0%*
131190 43102 State Tax Exemption R	40,000	40,000	11,346.86	.00	28,653.14	28.4%*
131192 43101 State Revenue Sharing	1,088,154	1,088,154	1,016,769.61	125,617.82	71,384.39	93.4%*
131192 43106 Snowmobile Receipts	1,400	1,400	1,542.46	.00	-142.46	110.2%*
134546 43120 State Education Subsi	9,826,081	9,826,081	8,729,965.09	735,043.84	1,096,115.91	88.8%*
TOTAL Intergovernmental	11,189,635	11,189,635	9,993,830.95	864,767.21	1,195,804.05	89.3%
TOTAL REVENUES	11,189,635	11,189,635	9,993,830.95	864,767.21	1,195,804.05	

40 Charges for services

141111 44110 Agent Fee Auto Reg	47,000	47,000	45,946.00	5,209.00	1,054.00	97.8%*
141111 44111 Agent Fee Boat/ATV/Sn	1,500	1,500	1,340.00	381.00	160.00	89.3%*
141211 44121 Rental of Property	1,200	1,200	1,100.00	100.00	100.00	91.7%*
141611 44131 Advertising Fees	0	0	1,107.25	269.61	-1,107.25	100.0%*
142121 44155 Ambulance Service Fee	845,000	845,000	805,158.46	78,460.88	39,841.54	95.3%*
142121 44166 Special Detail - Fire	1,000	1,000	3,557.84	992.64	-2,557.84	355.8%*
142221 44161 Witness Fees	3,000	3,000	3,183.92	2,283.92	-183.92	106.1%*
142221 44162 Police Reports	4,500	4,500	3,655.50	592.00	844.50	81.2%*
142221 44163 School Resource Offic	86,000	86,000	86,000.00	.00	.00	100.0%*
142221 44165 Special Detail - Poli	3,000	3,000	24,431.50	3,257.00	-21,431.50	814.4%*
142221 44167 Dispatch Services fee	143,760	143,760	132,590.03	11,170.18	11,169.97	92.2%*
143431 44175 Recycling Revenue	25,000	25,000	11,881.10	.00	13,118.90	47.5%*
144545 44100 School Tuition, etc	102,000	102,000	85,481.25	6,200.47	16,518.75	83.8%*
145051 44121 Rental of Property	0	0	1,390.00	1,090.00	-1,390.00	100.0%*
TOTAL Charges for services	1,262,960	1,262,960	1,206,822.85	110,006.70	56,137.15	95.6%
TOTAL REVENUES	1,262,960	1,262,960	1,206,822.85	110,006.70	56,137.15	

50 Fines & Penalties

151611 45108 Gen License Late Pena	0	0	35.00	25.00	-35.00	100.0%*
------------------------------------	---	---	-------	-------	--------	---------

FOR 2016 11

			ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
151611	45109	Mooring Fee Late Pena	0	0	200.00	200.00	-200.00	100.0%*
151621	45103	Unlicensed Dog Fines	10,000	10,000	6,575.00	850.00	3,425.00	65.8%*
152121	45104	False Alarm Fire	1,000	1,000	5.00	.00	995.00	.5%*
152121	45107	Fire Code Violation F	0	0	400.00	.00	-400.00	100.0%*
152221	45100	Ordinance Fines	600	600	1,204.00	607.00	-604.00	200.7%*
152221	45101	Parking Tickets	30,000	30,000	31,849.00	3,130.00	-1,849.00	106.2%*
152221	45102	Leash Law Fines	100	100	200.00	.00	-100.00	200.0%*
152221	45105	False Alarm Police	100	100	15.00	.00	85.00	15.0%*
152221	45106	Restitution	0	0	315.26	.00	-315.26	100.0%*
		TOTAL Fines & Penalties	41,800	41,800	40,798.26	4,812.00	1,001.74	97.6%
		TOTAL REVENUES	41,800	41,800	40,798.26	4,812.00	1,001.74	
60 Interest earned								
161193	46100	Interest Earned	20,000	20,000	15,942.08	6,153.90	4,057.92	79.7%*
		TOTAL Interest earned	20,000	20,000	15,942.08	6,153.90	4,057.92	79.7%
		TOTAL REVENUES	20,000	20,000	15,942.08	6,153.90	4,057.92	
70 Donations								
171952	47000	BDC Contrib to Econ D	94,000	94,000	94,000.00	.00	.00	100.0%*
171952	47002	MRRA - MCOG DUES	15,000	15,000	15,208.50	.00	-208.50	101.4%*
		TOTAL Donations	109,000	109,000	109,208.50	.00	-208.50	100.2%
		TOTAL REVENUES	109,000	109,000	109,208.50	.00	-208.50	
80 Use of fund balance								
181100	48000	Unapprop General Fund	825,000	1,011,481	.00	.00	1,011,481.00	.0%*
181100	48001	Bal of State Revenue	50,000	50,000	.00	.00	50,000.00	.0%*
184500	48004	School Balance Forwar	3,067,309	3,067,309	.00	.00	3,067,309.00	.0%*
184500	48005	Restricted-Sch Bond P	119,800	119,800	.00	.00	119,800.00	.0%*
		TOTAL Use of fund balance	4,062,109	4,248,590	.00	.00	4,248,590.00	.0%
		TOTAL REVENUES	4,062,109	4,248,590	.00	.00	4,248,590.00	
90 Other								
191011	49000	Administration Miscel	0	0	790.42	.00	-790.42	100.0%*

FOR 2016 11

			ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
191111	49000	Finance Miscellaneous	4,000	4,000	20,933.89	4,166.03	-16,933.89	523.3%*
191111	49104	Property & Casualty D	0	0	10,052.00	.00	-10,052.00	100.0%*
191111	49105	Postage & Handling	0	0	53.00	.00	-53.00	100.0%*
191111	49106	W/C Proceeds	0	0	5,563.01	.00	-5,563.01	100.0%*
191192	49100	Cable Television	225,000	225,000	197,136.28	67,256.14	27,863.72	87.6%*
191611	49000	Town Clerk Miscellane	1,300	1,300	1,697.50	181.50	-397.50	130.6%*
191911	49000	Planning Miscellaneou	200	200	1,441.29	46.50	-1,241.29	720.6%*
192121	49000	Fire Miscellaneous	5,800	5,800	10,999.07	70.07	-5,199.07	189.6%*
192194	49151	Fire Vehicle Sales	0	0	5,700.00	.00	-5,700.00	100.0%*
192221	49000	Police Miscellaneous	10,000	10,000	14,550.36	154.32	-4,550.36	145.5%*
193131	49000	Public Works Miscella	2,000	2,000	12.28	.00	1,987.72	.6%*
194141	49103	General Assistance Re	0	0	4,672.78	.00	-4,672.78	100.0%*
194545	49000	School Miscellaneous	93,000	93,000	74,859.78	34,102.94	18,140.22	80.5%*
195051	49000	Recreation Miscellane	0	0	22.82	20.00	-22.82	100.0%*
199980	48100	General Fund Transfer	500,000	500,000	620,941.86	.00	-120,941.86	124.2%*
TOTAL Other			841,300	841,300	969,426.34	105,997.50	-128,126.34	115.2%
TOTAL REVENUES			841,300	841,300	969,426.34	105,997.50	-128,126.34	
GRAND TOTAL			59,596,486	59,782,967	54,624,652.72	1,447,530.89	5,158,314.28	91.4%

** END OF REPORT - Generated by Julie Henze **

FOR 2016 11

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>00 Fill</u>							
19000 General Fund Transfers Out	1,368,236	1,559,217	1,559,217.00	.00	.00	.00	100.0%
TOTAL Fill	1,368,236	1,559,217	1,559,217.00	.00	.00	.00	100.0%
<u>10 General Government</u>							
11000 Administration	583,769	583,769	483,428.13	46,521.11	1,021.81	99,319.06	83.0%
11100 Finance Department	710,161	710,161	617,641.13	56,546.62	367.07	92,152.80	87.0%
11150 Technology Services Dept	363,164	363,164	294,117.47	40,261.25	7,737.65	61,308.88	83.1%
11200 Municipal Officers	85,665	85,665	63,306.86	1,232.79	.00	22,358.14	73.9%
11210 Munic Bldg - 85 Union	214,863	215,063	192,158.44	18,954.12	3,301.92	19,602.55	90.9%
11230 Risk Management	479,057	479,057	484,462.43	9.41	.00	-5,405.43	101.1%
11240 Employee benefits	0	0	-145,616.83	-6,632.80	.00	145,616.83	100.0%
11250 Cable TV	61,298	61,298	49,330.08	4,004.13	150.36	11,817.56	80.7%
11300 Assessing	295,863	295,863	251,267.13	23,453.35	2,412.99	42,182.88	85.7%
11600 Town Clerk & Elections	363,719	364,119	270,431.06	23,354.05	8,959.90	84,728.04	76.7%
11900 Planning Department	480,995	483,088	401,458.12	37,525.93	1,508.02	80,121.89	83.4%
11950 Economic Development Dept	115,106	116,726	97,625.92	10,294.36	.00	19,100.08	83.6%
TOTAL General Government	3,753,660	3,757,973	3,059,609.94	255,524.32	25,459.72	672,903.28	82.1%
<u>20 Public Safety</u>							
12100 Fire Department	3,154,491	3,167,016	2,787,695.48	246,360.19	34,182.39	345,138.13	89.1%
12150 Central Fire Station	59,158	59,158	36,909.10	12,457.47	4,354.08	17,894.82	69.8%
12160 Emerson Fire Station	49,328	49,328	50,678.18	2,433.11	1,374.48	-2,724.66	105.5%
12200 Police Department	3,836,175	3,836,175	3,237,163.06	264,304.82	2,579.52	596,432.42	84.5%
12210 Police Special Detail	0	0	33,582.83	2,199.45	.00	-33,582.83	100.0%
12220 Emergency Services Dispatch	812,214	812,214	679,302.85	58,770.05	.00	132,911.15	83.6%
12250 Police Station Building	101,431	101,431	72,102.78	5,854.23	.00	29,328.22	71.1%
12310 Streetlights	211,000	211,000	193,909.74	17,060.03	.00	17,090.26	91.9%
12320 Traffic Signals	31,600	31,600	15,416.96	495.68	.00	16,183.04	48.8%
12330 Hydrants	465,000	465,000	340,370.87	.00	.00	124,629.13	73.2%
12340 Civil Emergency Preparedness	2,000	2,000	1,280.00	.00	.00	720.00	64.0%
TOTAL Public Safety	8,722,397	8,734,922	7,448,411.85	609,935.03	42,490.47	1,244,019.68	85.8%
<u>30 Public Works</u>							

FOR 2016 11

30	Public Works	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13100	Public Works Administration	446,577	446,577	382,460.49	33,812.77	707.97	63,408.54	85.8%
13110	PW General Maintenance	1,713,865	1,802,351	1,323,603.50	155,290.64	163,798.75	314,948.67	82.5%
13130	Refuse Collection	611,556	611,556	554,832.50	52,833.03	65,183.70	-8,460.20	101.4%
13140	Recycling	298,631	298,631	248,216.49	27,198.73	48,596.70	1,817.81	99.4%
13150	PW Central Garage	724,112	724,112	675,358.31	53,592.80	63,906.89	-15,153.20	102.1%
	TOTAL Public Works	3,794,741	3,883,227	3,184,471.29	322,727.97	342,194.01	356,561.62	90.8%
40 Human Services								
14100	General Assistance	169,994	169,994	133,235.80	13,168.13	237.78	36,520.42	78.5%
14120	Health & Social Services	12,766	12,766	30,492.14	704.63	.00	-17,726.14	238.9%
	TOTAL Human Services	182,760	182,760	163,727.94	13,872.76	237.78	18,794.28	89.7%
45 Education								
14500	School Department	36,525,855	36,525,855	28,205,880.43	3,390,395.29	.00	8,319,974.57	77.2%
	TOTAL Education	36,525,855	36,525,855	28,205,880.43	3,390,395.29	.00	8,319,974.57	77.2%
50 Recreation and Culture								
15000	Recreation Administration	439,700	440,780	386,765.07	35,036.41	1,080.00	52,934.93	88.0%
15050	Rec Buildings and Grounds	699,391	707,371	571,791.95	51,683.54	8,909.77	126,669.28	82.1%
15250	Rec Building 211	173,982	173,982	65,760.84	5,747.81	11,390.90	96,830.26	44.3%
15300	Teen Center	15,000	15,000	15,000.00	.00	.00	.00	100.0%
15310	People Plus	118,300	124,300	119,300.00	.00	.00	5,000.00	96.0%
15400	Curtis Memorial Library	1,325,000	1,325,000	1,200,833.33	109,166.67	.00	124,166.67	90.6%
	TOTAL Recreation and Culture	2,771,373	2,786,433	2,359,451.19	201,634.43	21,380.67	405,601.14	85.4%
60 Intergovernmental								
16000	County tax	1,360,042	1,360,042	1,360,042.00	.00	.00	.00	100.0%

FOR 2016 11

60	Intergovernmental	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	TOTAL Intergovernmental	1,360,042	1,360,042	1,360,042.00	.00	.00	.00	100.0%
70 Unclassified								
17000	Promotion and Development	161,917	157,417	162,528.79	475.11	331.30	-5,443.09	103.5%
17010	Additional School Assistance	10,000	10,000	10,000.00	10,000.00	.00	.00	100.0%
17020	Cemetery Care	3,000	3,000	6,250.00	1,500.00	.00	-3,250.00	208.3%
17030	Wage Adjustment Account	43,000	43,000	.00	.00	.00	43,000.00	.0%
	TOTAL Unclassified	217,917	213,417	178,778.79	11,975.11	331.30	34,306.91	83.9%
80 Debt Service								
18020	2006 CIP G/O Bonds	244,000	244,000	244,000.00	.00	.00	.00	100.0%
18030	2011 GO CIP Bonds	255,380	255,380	255,380.00	.00	.00	.00	100.0%
18040	Police Station Bond	400,125	400,125	400,125.02	.00	.00	-.02	100.0%
18050	2010 Elementary School Bond	0	0	-1,144.48	.00	.00	1,144.48	100.0%
	TOTAL Debt Service	899,505	899,505	898,360.54	.00	.00	1,144.46	99.9%
	GRAND TOTAL	59,596,486	59,903,351	48,417,950.97	4,806,064.91	432,093.95	11,053,305.94	81.5%

** END OF REPORT - Generated by Julie Henze **



Town of Brunswick, Maine

INCORPORATED 1739

OFFICE OF THE TOWN MANAGER

85 UNION STREET

BRUNSWICK, MAINE 04011-2418

TELEPHONE 207-725-6659

FAX 207-725-6663

TO: Finance Committee

FROM: John S. Eldridge
Town Manager

DATE: June 16, 2016

RE: Tax Acquired Properties

As requested during the June 6, 2016 Council meeting, following is more information on the review process for tax acquired properties, and the specific timeline when these properties have been considered by both the Finance Committee and the Town Council.

Each year in February after tax liens foreclose, the Finance Department mails a letter and packet of information to the former owners of the tax acquired properties. At this time, the Finance Department also provides the Town Manager with a list of all the tax acquired properties, including the most recent foreclosures. Included with this is a brief description of the status of the properties, including most recent communication, etc.

At all times, until directed otherwise, the Finance Department will accept payments on the tax acquired properties. The Town's practice has been that the original owner continues to have the option to pay all outstanding obligations to redeem the property until the Town Council makes a determination on the disposition of the property.

Historically, the number of tax acquired properties not redeemed within a year after foreclosure has been relatively low, and the Town Manager has not acted on the list. By 2014, however, the list had accumulated to 24 properties, and the Town Manager brought the list before the Finance Committee and the Town Council.

- 8/4/14 Town Manager presented a list of tax acquired properties to the Town Council, and the Council sent the list on to the Finance Committee for review and recommendation.
- 8/21/14 Finance Committee reviewed the list and recommended that the properties be offered for sale, with prior owners given until 12/15/14 to recover the properties through payment of outstanding obligations.
- 9/15/14 Town Council set 12/15/14 as the sale date for properties, and authorized the Town Manager to extend the deadline if warranted.
- Fall 2014 – Winter 2015 Town Manager & Finance Dept worked with original owners of tax acquired properties.

- 4/14/16 Town Manager presented list of 11 properties to the Finance Committee, including 946 Mere Point Rd parcel. These properties all foreclosed in 2015 or in prior years. Finance Committee discussed list.
- 4/19/16 Town Manager presented list of 11 properties to the Town Council, NOT including 946 Mere Point Rd parcel. The Coombs Rd parcel (.21 acres), which foreclosed in February 2016 was added to the list.
- 4/19/16 Town Council approved the Manager's recommendation that the properties be sold, with the final re-acquisition date to be set at June 30, 2016, and the sale date to be set at August 1, 2016.

Attached is an updated list of the properties which the Town Council, on April 13, 2016, authorized to be sold through a public bid process with the dates specified above.

As noted previously, this list does not include the 946 Mere Point Rd parcel. The Town Council has asked the Finance Committee to review the status of this property and make a recommendation. Based on the Tax Acquired Property Policy ("TAP Policy"), Article 6, the property may be classified within the following categories:

- a. Retain for public use
- b. Retain on a temporary basis
- c. Sell the property

In accordance with Section 7.3 of the TAP Policy, unless the Council decides to retain a property, the Town Manager may permit it to be re-acquired by the original owner through payment of all outstanding obligations. Should the Council wish to hold the property, even temporarily for further evaluation, it should provide that direction to the Town Manager. I recommend that any additional evaluation period not exceed sixty (60) days. Further, the Council should specify that the former property owner will not be allowed to re-acquire the property until a final determination is made regarding disposition.

**Town of Brunswick
Tax Acquired Properties**

Parcel	Location	Property	Assessed Value	Total Due 6/30/2016	Foreclosure Date	Comments
046012000000	403 Bath Rd	Single family home (vacant) - land value \$21,800	55,000	\$10,940.46	2/22/13	Per attorney estate is insolvent. Nephew is guardian and unable to pay outstanding taxes. Maine Care recovery is also looking for reimbursement. 5/6/16 certified mail signed
022054000096	21 Lynch St	1988 Skyline (Linnhaven)	10,400	\$2,494.22	2/15/08	2/2/09 John spoke w/ mortgagee -TD Banknorth, 7/23/14 selling W Bath property to pay taxes, 9/25/14 issues selling property-will talk w/ bank-has poor credit, 12/4/14 pay bal due by 12/31/14, 3/5/15 closed 6 days ago will pay \$500/money from Brother's estate, 4/23/15 money from Mother's trust, 6/5/15 - 837-7061 mailbox not set up, 7/23/15 out of work waiting for Brother's estate to settle, 3/18/16 explained will be taken to Council, pay ASAP. 4/21/16 certified mail signed
051001000446	53 Theodore Dr	2002 Astro (Bay Bridge)	32,300	\$878.89	2/22/13	6/20/14 Signed TAP cert mail letter, no contact, 3/22/16 Park Manager hand delivered interest calculation. 4/23/16 certified mail signed. 6/7/16 paid all but 2016 taxes
051001000449	58 Theodore Dr	98 Clarion (Bay Bridge)	16,400	\$1,831.81	2/23/12	7/17/10 Signed 09 Notice of Demand, 7/21/14 pd \$800, phone NIS, 3/5/15 sent interest calc, 3/18/16 sent interest calc, no contact. 4/1/16 spoke w/ Dan- said he would pay in May, explained auction process- said he would speed up pmt & he doesn't always get his mail. 4/21/16 certified mail returned unclaimed
051001000417	70 Franklin Pkwy	91 Commodore (Bay Bridge)	11,300	\$1,361.32	2/18/11	6/23/14 spoke w/ owner, 7/23/14 pay \$200/month, 10/16/2014 pay \$300/month- will extend beyond 12/15 deadline, 1/12/15 pay by end of Feb, 3/6/15 pay \$200/month, 4/23/15 LM (paid \$160), 6/5/15- will make pmt, 7/23/15 LM, 3/18/16 LM, 3/28/16 LM, 4/6/16 sent interest calc. 4/22/16 certified mail signed
U08063000000	16 Jordan Ave	Single family home (rental property, occupied) - land value \$25,000	114,700	\$23,091.16	2/22/13	6/27/14 Tricia spoke w/ owner, 12/10/14 John spoke w/ owner, 3/5/15 LM, 3/9/15 is refinancing will know more in 4-6 weeks will keep in touch - No contact since, 3/22/16 LM, 4/22/16 certified mail signed
02701600F000	195 Casco Rd	68 Americana - land value \$27,000	48,500	\$12,642.97	2/18/11	1/7/11 owner proposed pmt plan of \$600/month, 8/1/14 Self employed carpenter offered to pay \$200/month would take 5+ years to payoff advised he should look for other financing, 3/15/16 mailed int calc, 3/21/16 answered int calc questions - inherited money will be in to pay, 4/22/16 signed certified mail, 4/26/16 John spoke w/ owner
051001000035	38 Tufton St	1990 Commodore (Bay Bridge)	8,400	\$4,932.99	9/13/08	2/9/07 Signed 04 & 05 Notice of Demand, 7/16/07 signed 2006 Notice of Demand, 6/17/08 Signed 07 Notice of Demand, 9/17/14 Signed TAP cert mail letter, no contact, 3/18/16 Park Manager hand delivered interest calculation, 4/21/16 signed certified mail
03800400B000	Coombs Rd	Land .21 acres	2,100	\$363.82	2/22/16	Assessed owner deceased, 7/19/14 family signed Notice of Demand, 1/19/16 signed Impending Foreclosure Notice, Nephew spoke w/ Assessor & Finance Director, family doesn't want property, 3/3/16 Signed TAP cert mail letter, 4/22/16 signed certified mail
051001000330	11 Tufton St	2000 Liberty (Bay Bridge)	37,500	\$3,132.14	2/23/15	3/9/15 Will pay \$600/month starting end of March, 7/23/15 make pmt by end of month, 3/1/16 make monthly pmts just started working again, 3/18/16 LM, 3/28/16 Has until 6/30/16 to pay per John, 4/21/16 certified mail signed
022054000050	64 Linnell Circle	94 Skyline (Linnhaven)	10,200	\$998.72	2/18/11	9/23/14 \$1500 due on 12/5/14 (paid) & balance by 3/1/15, 3/22/16 unemployed has \$8000 Federal lien, can't pay, 4/21/16 certified mail signed

TOWN OF BRUNSWICK
TAX ACQUIRED REAL ESTATE
POLICY

Proposed to town council – March 18, 2013

Adopted by town council – March 18, 2013

**TOWN OF BRUNSWICK
TAX ACQUIRED REAL ESTATE POLICY**

TABLE OF CONTENTS

	Page
Article 1 Purpose	1
Article 2 Impending Foreclosure and Review of Properties	1
Article 3 Tax Acquired Property - Treasurer Notification to Prior Owner	2
Article 4 Immediate Disposition of Tax Acquired Property	2
Article 5 Management of Tax Acquired Property Pending Disposition	2
Article 6 Review of Tax Acquired Properties	3
Article 7 Re-acquisition after Foreclosure	4
Article 8 Property to be Retained	5
Article 9 Property to be Sold - Sale Date, Notice of Sale, Bid Forms	5
Article 10 Minimum Bid	6
Article 11 Inspection of Property	7
Article 12 Review and Award of Bids	7
Article 13 Closing on Sale	8
Article 14 Other Conditions	8

Article 1. Purpose

- 1.1 Sections of Title 36 of the Maine Revised Statutes Annotated (MRSA) govern the collection of property taxes including the tax lien mortgage process. The tax lien mortgage process allows the Town to preserve its lien interest in real properties on which taxes remain unpaid. Should taxes remain unpaid, the lien process may result in the Town acquiring those properties. The purpose of this policy is to establish procedures for the review of properties on which a lien is about to foreclose and to establish procedures for the management, administration, and disposition of real property acquired by virtue of a tax lien mortgage foreclosure.

Article 2. Impending Foreclosure and Review of Properties

- 2.1 At the time of the mailing of the notice of impending foreclosure required under Title 36 MRSA section 943, the treasurer shall forward a copy of the list of properties subject to foreclosure to the town manager. The town manager, tax assessor, and codes enforcement officer are encouraged to review the list of properties subject to foreclosure to determine if it would be in the Town's best interest, as determined by the town manager, to waive foreclosure. Instances where the Town may not want to foreclose include but are not limited to:
- a. The property is known to have or is suspected of having environmental problems.
 - b. The property may be a hazard to the public health or welfare.
 - c. There is an easement on the property that makes the property an undesirable one to own.
 - d. The property has value only to the owner(s) and would have little or no market value.
- 2.2 Should the town manager determine it to be in the Town's best interest to waive foreclosure under Title 36 MRSA section 944 (1), the town manager shall make that recommendation to the town council at its next regularly scheduled meeting or at a special meeting if the next scheduled meeting would be after the foreclosure date. Should the town council vote to waive foreclosure, it shall notify the treasurer immediately so treasurer will have the opportunity to file the waiver of foreclosure prior to the date of foreclosure.

Article 3. Tax Acquired Property - Treasurer Notification to Prior Owner

- 3.1 Following the foreclosure of the tax lien mortgage, the treasurer, by certified mail return-receipt, shall notify the last known owner of record that his or her right to redeem the property has expired. The notification shall advise the last known owner of record that the property will be disposed of in accordance with this policy, a copy of which shall be included with the notification.

Article 4. Immediate Disposition of Tax Acquired Property

- 4.1 If the town manager determines it is in the Town's best interest to immediately dispose of the tax-acquired property, the town manager shall immediately make that recommendation to the town council. Reasons to immediately dispose of the property include but are not limited to:
- a. Potential liability in owning the property.
 - b. Rent or maintenance obligations resulting from the ownership of the property.
 - c. The property is a potential hazard to the public health or welfare.
- 4.2 The town council shall consider the town manager's recommendation and may dispose of the property on terms it deems advisable without regard to any other provisions of this policy.

Article 5. Management of Tax Acquired Property Pending Disposition

- 5.1 Until the disposition of tax acquired properties, responsibility for property management is delegated to the town manager who, at a minimum, shall:
- a. Determine whether the Town's best interest would be served by immediately disposing of the property in accordance with Article 4 of this policy.
 - b. Determine and obtain the level of insurance, if any, is necessary to protect the Town's interest in the property and to protect the Town from liability.
 - c. Determine if and when any occupants of tax acquired property should be required to vacate the property.

- d. Determine whether a rental fee should be charged to any occupants of the property. A rental fee shall not be imposed unless the Town has acquired sufficient liability insurance.

5.2 In the event the property is vacated for sixty (60) consecutive days, the town manager shall obtain liability coverage for the property.

Article 6. Review of Tax Acquired Properties

6.1 The treasurer shall prepare a list of properties acquired and forward a copy to the town manager.

6.2 The town manager shall review the properties, and may seek input from the appropriate Town boards and commissions. The tax-acquired properties shall be reviewed in accordance with the following categories and guidelines:

- a. Retain for public use.

By way of example, but not limitation, the Town may retain a property where:

- i. the property has or will have economic, recreational or conservation value to the Town.
- ii. the property has or will have potential for use as a public facility or an addition to public facilities.

- b. Retain on a temporary basis.

By way of example, but not limitation, the Town may retain a property on a temporary basis where:

- i. it's immediate sale would cause the occupants to be placed on public assistance.
- ii. it is determined that the property has significant potential for appreciation if held thereby increasing its value to the Town in a later sale.

- c. Sell the property with or without conditions.

The Town may sell properties with any conditions it deems to be in the best interest of the Town. The Town may also determine whether it wishes to consider proposed uses in the sale of properties.

- 6.3 The town manager shall classify the properties in one of the categories and make a recommendation to the town council for each property. On any property to be sold, the town manager shall recommend whether the proposed use for a property shall be a consideration in determining to whom a property shall be sold.
- 6.4 Prior to the delivery of the town manager's recommendations to the town council under article 6.3, any property acquired by the foreclosure of a tax lien may be re-acquired in accordance with article 7.1.
- 6.5 The town council shall review the town manager's recommendations and make the final determination regarding disposition. On properties to be sold, the town council shall determine whether a proposed use of the property shall be a consideration in any sale.

Article 7. Re-acquisition after Foreclosure

- 7.1 Pursuant to article 6.4, any property may be re-acquired prior to the town manager's recommendations to the town council. After the town council receives the town manager's recommendations, properties to be sold with or without conditions may be reacquired by the re-acquisition date established by the town council. In either case, the party from whom the property was acquired may re-acquire the property by paying all outstanding taxes, including estimated taxes for the current tax year if the conveyance is after April 1, interest, lien costs and any other costs relating to the property including, but not limited to legal, insurance, notice and advertising costs. The Town shall also require the payment of any other delinquent taxes or obligations due the Town. When a tax has been estimated to determine the re-acquisition price, the Town is not obligated to refund any amount later determined to be in excess of the estimate.
- 7.2 At the meeting when the town council makes its determination regarding the disposition of tax-acquired property pursuant to article 6, it shall also establish a final re-acquisition date for tax acquired property that it has determined will be sold. The final re-acquisition date shall be no more than ninety (90) days from the date the town council makes its determination regarding the disposition of a property.
- 7.3 Properties the town council has decided to retain for public use or to retain on a temporary basis may not be re-acquired, unless specifically authorized by the town council.

Article 8. Property to be Retained

- 8.1 If the property is retained for public use, the town council may direct the Town Attorney to pursue an action for equitable relief in accordance with the provisions of Title 36 MRSA section 946, as amended, as a means of securing clear title to the property.
- 8.2 The town council shall cause the tax-acquired property retained for public use to be managed and insured as it would any other municipal property.

Article 9. Property to be Sold - Sale Date, Notice of Sale, Bid Forms

- 9.1 At the meeting the town council makes its determination regarding the disposition of tax-acquired property and establishes a final redemption date for properties eligible to be redeemed, it shall also establish a sale date for properties it has determined will be sold. The sale date shall be at least thirty (30) days after the final re-acquisition date.
- 9.2 The town manager shall cause to be published a notice of the sale of the tax-acquired property in a local newspaper at least ten (10) days prior to the sale. The notice shall also be posted on the Town's website and in at least one other conspicuous place within the Municipal Building. The notice shall specify the time and date bids are due and the general terms of the bid. It shall also contain the following information for each piece of property:
 - a. Brief description of the property. i.e. land, building, mobile home etc.
 - b. Location of the property.
 - c. Brief description of the conditions of the sale including whether a proposal regarding use shall be required.
 - d. The minimum bid. (required as deposit)

The notice of sale shall also contain the following statement: "The Town of Brunswick reserves the right to reject any or all bids, accept other than the highest bid and waive any of the requirements of its policy on tax acquired property should the town council, in its sole determination, judge such actions to be in the best interest of the Town of Brunswick."

- 9.3 All bids shall be on, or in, the form prescribed by the Town. At a minimum, the bid form shall contain:
 - a. Name, address, and telephone number of the bidder.

- b. The amount of the bid in both written and numeric form.
- c. The Map, Lot, and Location of the property being bid.

When the town council has determined it wishes to consider a bidders' proposed use for a property in making the bid award, it shall also determine the form and content required for the submission of proposals.

- 9.4 The town manager shall, by certified mail return receipt, provide the party from whom the property was acquired a copy of the notice of the sale and bid forms. The town manager shall, by certified mail return receipt, provide a copy of the notice of the sale to the abutters of the acquired property.
- 9.5 All interested bidders shall be provided with a copy of the notice of sale and bid forms. All bids shall be submitted on forms prescribed by the town manager in an envelope clearly marked "Tax-Acquired Property Bid" and accompanied by a cashier's or certified check equal to the minimum bid. Each property being bid shall be bid in separate envelopes so that there is one property bid per envelope. Each envelope shall also indicate the Map and Lot of the property being bid. Bids shall be publicly opened and read on the date and at the time specified.

Article 10. Minimum Bid

- 10.1 Unless the town council stipulates otherwise, the minimum bid for any tax-acquired property shall be the total of all outstanding taxes, including estimated taxes for the current tax year if the conveyance is after April 1 and the exact amount of tax has not been determined, interest, lien costs and any other costs relating to the property including, but not limited to legal, insurance, notice, and advertising costs. The Town may refuse to award the bid to the party from whom the property was acquired unless all other obligations due from that party are also paid.

Article 11. Inspection of Property

- 11.1 The town manager shall provide all potential bidders with the opportunity to inspect the properties being offered for sale. This may be done in the manner the town manager deems to be in the Town's best interest. The Town and its employees shall refrain from making any representations regarding property condition or title.

Article 12. Review and Award of Bids

- 12.1 The town manager shall review all bids and make recommendations to the town council. The town council shall determine which bid, if any, will be accepted. All bids shall be held until the town council makes its determination. No interest will be paid on the held bids unless the bids are held for more than seven (7) calendar days from the bid opening. If bids are held beyond seven (7) calendar days, interest will be paid on all held bids at the rate of 5% per annum. No interest will be paid on the accepted bid.
- 12.2 The Town of Brunswick reserves the right to reject any or all bids, accept other than the highest bid and waive any of the requirements of this policy should the town council, in its sole determination, judge such actions to be in the best interest of the Town of Brunswick. Instances where this right may be invoked include, but are not limited to:
- a. The town council may wish to sell the property to an abutting property owner rather than the highest bidder.
 - b. The town council may determine it prefers a use proposed by a party other than the highest bidder.
 - c. The town council may wish, but is by no means obligated, to sell the property to the party from whom the property was acquired rather than the highest bidder.
- 12.3 Should the town council reject all bids, the property may again be offered for public sale without notification to the prior owner or abutters.

Article 13. Closing on Sale

- 13.1 The bid deposit of the successful bidder shall be retained as a credit towards the purchase price. All other deposits shall be returned to the bidders immediately upon notification of the successful bidder.
- 13.2 Full payment for the successful bidder is required within thirty (30) days from the date the bids are opened. Should the bidder fail to pay the full price within thirty (30) days, the Town shall retain the bid deposit and title to the property. The town council may review the bids submitted and offer the property to another bidder who shall have thirty (30) days to make payment in full or it may order that bids be solicited again.
- 13.3 Title to tax-acquired property shall be transferred only by means of a quit-claim deed. Unless otherwise advised by the Town Attorney, neither the Town and nor any of its employees shall make any representations regarding title to the property.

Article 14. Other Conditions

14.1 The successful bidder shall be responsible for the removal of all occupants and contents of purchased tax-acquired property.

Proposed to town council - March 18, 2013

Adopted by town council – March 18, 2013

**Town of Brunswick
2016-17 Meeting Calendar**

RESPONSIBLE	DATE	DAY	TIME	ACTION	COMMENTS
Fin Committee	7/21/2016	Thu	3:30 PM	Finance Committee meeting	First meeting of FY
Fin Committee	8/18/2016	Thu	3:30 PM	Finance Committee meeting	
Fin Committee	9/15/2016	Thu	3:30 PM	Finance Committee meeting	
Fin Committee	10/20/2016	Thu	3:30 PM	Finance Committee meeting Manager's CIP	
Fin Committee	11/10/2016	Thu	3:30 PM	Finance Committee workshop Review CIP	Workshop
Fin Committee	11/3/2016	Thu	3:00 PM	Finance Committee meeting Review CIP	
Fin Committee	12/1/2016	Thu	3:30 PM	Finance Committee workshop Review CIP	Workshop
Fin Committee	12/15/2016	Thu	3:30 PM	Finance Committee meeting Review CIP	
Fin Committee	1/19/2017	Thu	3:30 PM	Finance Committee meeting	
Fin Committee	2/2/2017	Thu	3:30 PM	Finance Committee workshop Review CIP	Proposed additional meeting
Fin Committee	2/16/2017	Thu	3:30 PM	Finance Committee meeting	
Fin Committee	3/16/2017	Thu	3:30 PM	Finance Committee meeting	
Fin Committee	4/20/2017	Thu	3:30 PM	Finance Committee meeting	
Fin Committee	5/18/2017	Thu	3:30 PM	Finance Committee meeting	
Fin Committee	6/15/2017	Thu	3:30 PM	Finance Committee meeting	