



**MINUTES**  
**TOWN FINANCE COMMITTEE**  
**Thursday – January 11, 2024**

**Hybrid**

**5:00 P.M.**

**Item 1. Call to Order.** J. Anderson called the meeting to order at 5:03 p.m.

**Item 2. Those Present.** Finance Committee members present: Jonathan Anderson - Chair, Donald Cushing and Karin Shupe. Others present: Thomas Hall - Town Manager, Liam Gallagher - Assistant Town Manager, Norman Kildow - Finance Director, Carolyn Gammon - Board of Education, Kate Bolton - Director of Business & Finance, Andrew Mackie - Director of the Scarborough Land Trust, Dawn Piccola - Vice President of the Scarborough Land Trust and Nick Cloutier - Town Assessor .

**Item 3. Approval of Minutes: December 14, 2023.** Motion by D. Cushing, seconded by K. Shupe, to move approval of the December 14, 2023, meeting minutes.

Vote: 3 Yeas.

**Item 4. Discussion on the following:**

J. Anderson noted that there were a few topics for discussion and would like to start with the Budget Review Process.

- **Budget Review Process:**

J. Anderson felt that it would be good to have a little bit of conversation on changes that the Committee would like to see in the schedule or the process for the budget. From the School Department there is Carolyn Gammon of the Board of Education and Kate Bolton, Director of Business & Finance. Ms. Gammon and Ms. Bolton were invited to the table to participate in the conversation in case anything were to impact the School.

There was Committee discussion around having presentation of department budgets held in two, five hour session. It was noted that the School does this and it works well. This would also allow enough for the Committee to hear back from the public as well. The School representatives felt that having two days works well and to be able to have everyone in the same room works, so any questions asked can be answered.

Committee discussion ensued. Mr. Hall, noted the first amendments that the Town Council would consider are those from the Finance Committee and beyond that any Councilor can offer further amendments. Ms. Bolton suggested that when the Board meets, that Board as a whole are in attendance. It might be worth all Councilors attend these sessions. It's always an option for both sides to attend the others meetings. Discussion around joint a workshop to get more questions answered. The FAQ piece will be in place again this year. The Town Manager and J. Anderson would work on two dates for department presentations.

The following individual spoke:

- D. Hamill, Councilor – spoke on the proposed calendar and felt that there was no opportunity for public comment and wants to be sure that the full Council has the opportunity to review any comments that have been made. He went on to mention the presentation on the department budget and commented on the contracts that would be up for discussion this year.

The Committee discussion having open sessions for residents to come and offer comments. Even though they were not widely attended it is something that this Committee can make available throughout the process in case resident really want to come and offer comments. There will be opportunities for public comments. It was suggested that there be one Board member and one Council be available for these types of session as well as staff, to answer any questions there might be.

- **SLT/Alger Financial Requirements**

J. Anderson, Chair, felt that like it was important that the finance committee take an opportunity to just do Financial due diligence and make sure we dig in and understand the financial impact. He did not think staff was prepared today to share anything, it's really our opportunity to give guidance in terms of information we would want to see and to make a more informed decision as we move forward.

There was Committee discussion around the cost to bring it up to code; who would be interested in using it; meeting space; liability; the length of the lease and what the Land Trust would give back to the community with a \$1 lease over a 20 lease over a 20-year period this \$400,000 investment that we're giving back to you, what are you going to do with it for our community? Discussion ensued.

Andrew Mackie, Director of the Scarborough Land Trust and Dawn Piccola, Vice President of the Scarborough Land Trust responded to questions from the Committee.

The Manager noted that the next step would be to draft a lease to bring to the Council. The Committee would like to see a term sheet that outlines the term, the option and what other important items there might be. He further noted that he had heard committee members suggest that we the should undertake the handicap ramp to gain access to the first floor, he would need identify Financial Resources to do so. He would have something for the goal setting meeting as a council on the 27<sup>th</sup>.

- **2024 Financial Goals**

J. Anderson, Chair, aske what are the Goals does this Committee want to set as guidance for the budget and financial decision making. He had spoken with Nick Cloutier, Town Assessor, who is here this evening to present some information related to the 2024 Revelation and the budget process.

N. Cloutier, Town Assessor, reviewed a power point presentation which, pointed budget consideration, like valuation and state estimates and the possible tax rate. He then move on to the next slide which showed what the Budget Tax Rate Comp Sheet looked like and went on to review it for the Committee. He then gave the Committee options that could be used to consider the budget goal.

Committee discussion ensued around the budget goal and what the committee could do. Mr. Cloutier responded to questions from the Committee. The Committee wanted to make sure the public's perception

The following individual spoke:

- Don Hamill, Councilor – asked what did we do last time we had a reval? Mr. Hall noted, that we did our best to estimate an increase in total valuation putting aside the impact of the revaluation entirely. Mr. Hamill continued his comments relating to the timing of everything.

Discussion ensued around public perception and how to get the information out in a way the public understands. There was discussion around the length of the meeting – it would be 90 minutes moving forward.

The following individual spoke:

- Don Hamill, Councilor – asked with the flooding in the past couple of years will that have an effect on the valuation of property? Mr. Cloutier noted that for this cycle if it's reflected in the real estate market it could have an effect. He also noted that there would be a workshop on the revaluation next Wednesday, prior to the Town Council meeting. Mr. Hamill said something to think about is this the year where we decide to select another Target figure other than the mill rate.

Committee discussion ensued.

**Item 5. 2024 Finance Committee Calendar Review.**

J. Anderson presented a Finance Committee calendar for review. Committee discussion ensued. It was noted that if the Committee feels that items need to be moved around or add item, we can do that. It was also suggested that for the Council Goals meeting we ask that the Parks and Conservation Land Board make a recommendation as to what would go on ballot for in November for increasing the land Bond.

For the February Finance Committee meeting we would be reviewing the Cost to Serve Modeling and discussion on Section One of the Fiscal Policy and possibly further discussion on the revaluation.

**Item 6. Public Comment.** None at this time.

In moving forward, our goal would be to keep the meetings at 90 minutes.

**Item 7. Adjourn.** Motion by K. Shupe, seconded by D. Cushing, to move approval to adjourn the meeting .

Vote: 3 Yeas. Meeting adjourned at 6:43 p.m.