

MEETING MINUTES

BOARD OF ASSESSORS & BUDGET COMMITTEE JOINT MEETING

Date: April 14, 2026
Time: 4:00 PM
Meeting called to order by: Rodney Varney, 1st Assessor

IN ATTENDANCE

Board of Assessors: Rodney Varney, Lisa Kinsman
Budget Committee: Sharon Dingfelder, Carole Hoffmann, Stacy Varney
Staff: Ethna L. Thompson, Clerk

ABSENT

Joanne Taylor

OPEN MEETING

The meeting was called to order at 4:00 PM by First Assessor Varney.

APPROVAL OF MINUTES

The minutes of the April 14, 2026, were approved by motion of Assessor Kinsman and second by Assessor Varney.

Continuing Business

Fiscal Year 2026-2027 Proposed

- **Departmental Proposed Numbers**

01 Administration

01-01 Payroll Expenses

The Board reviewed proposed payroll expenses.

- BOA: Motion by Assessor Kinsman, second by Assessor Varney, to recommend \$107,839.00.
- Budget Committee: Motion by Sharon Dingfelder, second by Carole Hoffmann, to recommend \$107,839.00.

01-02 General Expenses

The Board addressed the reclassification of County Tax to Non-Discretionary and the resulting impact on the previously recommended General Expense total.

- BOA: Motion by Assessor Kinsman, second by Assessor Varney, to amend the previously recommended FY 2026–2027 General Expense total to correct a classification change by removing the County Tax amount, adjusting the total from

\$552,670.00 to \$179,557.00, as the County Tax is now categorized under Non-Discretionary expenditures.

- Budget Committee: Motion by Carole Hoffmann, second by Sharon Dingfelder, to recommend the same amendment.

01-03 Insurance

The Clerk reported that, upon review, the Plantation may be duplicating employment practices liability coverage. Additionally, the Maine Municipal Association (MMA) has indicated potential cost savings for workers' compensation coverage.

MMA is preparing a proposal for review. No action was taken. This item will be addressed at a future meeting.

02 Public Safety

The Clerk reported that a request for updated fire protection figures was sent to the Town of Rangeley on April 1, 2026, with follow-up conducted prior to the meeting. No response has been received.

No action was taken. The item will be revisited at a future meeting.

03 Public Works

The Board addressed a calculation error identified in previously recommended Public Works budget figures, related to the approved number of hours for the Transfer Station Attendant. Corrections to the affected line items were presented.

BOA: Motion by Assessor Kinsman, second by Assessor Varney, to amend previously recommended figures as follows:

- Transfer Station Attendant (05-01) from \$12,330.00 to \$12,480.00
- Solid Waste from \$45,870.00 to \$46,020.00

Budget Committee: Motion by Carole Hoffmann, second by Stacey Varney, to recommend the same amendments.

04 Non-Discretionary

The Clerk reported that the previously labeled RSU budget category has been renamed "Non-Discretionary," and that County Tax has been reclassified under this category. As these expenditures are determined outside of municipal control, no recommendation was required and no action was taken.

05 Funding Requests

Funding request recommendations made at a prior meeting were confirmed. No further action was taken.

06 Reserve Accounts

The Clerk provided background on reserve account balances, noting that prior practices did not formally designate reserves as restricted funds, resulting in discrepancies between reported and actual available balances.

The Board discussed establishing appropriate reserve allocations moving forward.

BOA: Motion by Assessor Kinsman, second by Assessor Varney, to recommend reserve allocations totaling \$65,050.00, as follows:

- Forest Fire: \$10,000.00
- Property Revaluation: \$7,500.00

- o Cemetery/Restore Grave: \$50.00
- o Roads Improvement: \$23,750.00
- o Capital Improvements: \$23,750.00
- o Civil Emergency: Stricken

Budget Committee: Motion by Stacey Varney, second by Sharon Dingfelder, to recommend the same allocations.

Revenue Projections

The Clerk presented an overview of revenue projection methodology, noting that revenues are estimated based on historical collections, known rates, and conservative assumptions. It was noted that revenue projections are generally reviewed and discussed rather than formally voted on.

Discussion included clarification regarding how the budget is balanced relative to projected revenues.

The Clerk will provide an updated worksheet at the next meeting illustrating the impact of the proposed budget on the mil rate.

No formal action was taken.

Key Budget Priorities and Goals

The Clerk presented options regarding capital planning, including initiating a structured capital improvement plan or deferring planning efforts.

The Board of Assessors indicated this topic will be discussed further at a future meeting. No action was taken.

New Business

No new business was presented.

Other Business

No other business was discussed.

Next Meeting Date

The next joint meeting was scheduled for May 4, 2026 at 1:00 PM.

Adjourn Meeting

The meeting was adjourned at 5:15 PM.

Respectfully submitted,

Ethna L. Thompson, BOA Secretary

These minutes are a summary of the meeting and are not a verbatim transcript.