



Budget Committee Record of Meeting
March 19, 2024
Windsor Town Office

Members Attending:

Jason Ready, Richard Gray, Ronald Brann, Moira Teekema, Joe Bradbury, Kimberly Hutchinson, Carol Chavarie

Members not in Attendance: Tom Reed

Public Attending:

Thomas McNaughton

Ray Bates – Chairman of the Selectboard – Liaison

Theresa Haskell – Town Manager in attendance as representative of Selectboard

Call to order and Pledge of Allegiance – Jason Ready, 6:01pm

Approval of Previous Minutes

Carol Chavarie

Richard Gray

VOTE: 7-0-0

FY2025 WARRANT ARTICLES

Town Manager – Theresa Haskell

To see if the Town will vote to transfer up to \$23,365.00 from the Unassigned Fund Balance to purchase and install an Electronic LED Message Sign at the Windsor Volunteer Fire Department by Secret Ballot.

Carol Chavarie

Ronald Brann

VOTE: 6-0-1

Abstained: Jason Ready

TAX ADMINISTRATION: To see what method the Inhabitants of the Town of Windsor will adopt for collection of taxes in FY2025.

- A. The payments, as stated on the bills, shall be due and payable on September 30, 2024, and March 31, 2025, or as otherwise approved by the Select Board.
- B. The Tax Collector shall accept no advance payments, except as provided in section C below before commitment of taxes.
- C. The Town will treat all overpayment of taxes as prepayments on next year's taxes pursuant to 36 MRSA §506 and shall pay no interest on such payments.
- D. The Town will pay interest at the rate of 3.0% per annum on abated taxes for any period, pursuant to 36 MRSA §506-A.
- E. Charge interest at the rate of 7.0 % per annum on any taxes owed after the due dates.
- F. The Town Report will list all taxes outstanding as of April 1, 2025.

Carol Chavarie
Joe Bradbury
VOTE: 7-0-0

To see if the Town will vote to authorize the municipal officers to dispose of tax-acquired property in a manner they deem to be in the best interest of the Town, but subject in any event to the requirements of Section 943-C of Title 36 of the Maine Revised Statutes and subject to giving the former owner a minimum grace period of 30 days to purchase the property. Any conveyance to the former owner shall be a quitclaim deed without covenant.

Moira Teekema
Carol Chavarie
Discussion: Confirmation that MMA Legal would like this in a separate article.
VOTE: 7-0-0

ESTABLISHMENT OF TAX CLUB: To see if the Town will vote to authorize the Tax Collector to enter into a standard agreement with taxpayers establishing a "tax club" payment plan for property taxes, whereby:

- A. The taxpayer agrees to make specified monthly payments to the Town based on his/her estimated and/or actual tax obligation for the current year property taxes.
- B. The Town agrees not to charge interest on timely payments made pursuant to the tax club agreement (which is the same as in Article 3 C).
- C. The Town authorizes the Tax Collector to accept tax club payments for current taxes which may be due prior to the commitment of those taxes.
- D. The agreement is automatically terminated if a scheduled payment is late, and the taxpayer then becomes subject to the same due date(s) and interest date(s) and rate as other taxpayers who are not participating in a tax club.
- E. Only taxpayers who do not have outstanding tax obligations for prior tax years are eligible to participate in the tax club program.
- F. Taxpayers wishing to participate in a tax club for a particular property tax year shall enter into an agreement with the Town by a publicly advertised deadline determined by the Tax Collector.

Carol Chavarie
Ronald Brann
VOTE: 7-0-0

DISPOSAL OF TOWN-OWNED PERSONAL PROPERTY: Shall the Town of Windsor authorize the municipal officers, during FY2025, to dispose of Town-Owned Personal Property with a value of \$5,000 or less under such terms and conditions as they deem advisable?

Joe Bradbury
Richard Gray
VOTE: 7-0-0

USE OF 'STATE RATES': Shall the Town of Windsor vote to pay up to 'State Rates' during FY2025 for Contracted Labor and Contracted Equipment Usage Fees associated with Public Roads, unless otherwise approved by the Select Board?

Ronald Brann
Carol Chavarie
VOTE: 7-0-0

ACCEPTANCE OF GRANTS & GIFTS: Shall the Town of Windsor vote to authorize the Select Board to accept or reject grants, donations, and/or gifts of money to the various accounts of the Town of Windsor for FY2025 and to expend monies donated for specific purposes?

Richard Gray
Carol Chavarie
VOTE: 7-0-0

USE OF PROCEEDS FROM INSURANCE CLAIMS: Shall the Town of Windsor authorize the Select Board to use the proceeds of any payment on Insurance claims, for damages occurring in FY2025 to Town-Owned Real and Personal Property and to have them allocated to the municipal department whose property was damaged?

Carol Chavarie
Joe Bradbury
VOTE: 7-0-0

ACCEPTANCE OF CEMETERY LEGACIES: Shall the Town of Windsor vote to authorize the Select Board, in FY2025, to accept money or legacies in trust for the benefit of public cemeteries or lots therein?

Joe Bradbury
Carol Chavarie
VOTE: 7-0-0

SALE OF CEMETERY LOTS: Shall the Town of Windsor vote to authorize the Select Board, in FY2025, to sell lots in Town-Owned Cemeteries on such terms, as they deem advisable, and to execute deeds for the same?

Richard Gray
Ronald Brann
VOTE: 7-0-0

COST CENTER ADJUSTMENTS: Shall the Town of Windsor authorize the movement of funds in the FY2024 municipal budget from budget categories with balances to budget categories with deficits?

Note: This will not change the end of year total expenditures.

Carol Chavarie
Joe Bradbury
VOTE: 7-0-0

USE OF SNOWMOBILE REGISTRATION TAX REFUND: Shall the Town of Windsor vote to earmark the Snowmobile Registration Tax Refund from the Department of Inland Fisheries and Wildlife to be used as a Snowmobile Recreation Fund in FY2025? Seventy-five percent (75%) will be used for Snowmobiles and twenty-five percent (25%) will be used for other Recreation. Expenditures from these funds to be administered by the Select Board.

Moira Teekema
Carol Chavarie
VOTE: 6-0-1
Abstained: Richard Gray

GENERAL RESERVE FUND: Shall the Town of Windsor finance from the Overlay a General Reserve Fund to meet unanticipated expenses and emergencies in FY2025, said Fund not to exceed \$25,000? The Select Board shall administer expenditures from this fund, subject to the advice of the Budget Committee.

NOTE: Some form of contingency account can often avoid the necessity of calling a number of costly special Town Meetings during the year when relatively minor issues can be resolved with the expenditure of minor sums, but no money was appropriated for that purpose.

Carol Chavarie
Joe Bradbury
VOTE: 7-0-0

NON-PROPERTY TAX REVENUE: Shall the Town of Windsor appropriate the following revenues received to **reduce** the property tax assessment for FY2025?

Note: This article will be voted on by the Total amount.

a) Unassigned General Fund/Fund Equity	\$ 300,000.00
b) Excise Taxes	\$ 500,000.00
c) Administrative Fees	\$ 25,000.00
d) Solid Waste Fees (Transfer Station)	\$ 115,000.00
e) Revenue Sharing	\$ 400,000.00
f) LRAP (Local Road Assistance Program)	\$ 40,000.00
g) Tree Growth & Veterans Reimbursement	\$ 15,000.00
h) Interest Income	\$ 75,000.00

i) All other non-dedicated Municipal Revenue	\$ 20,000.00
TOTAL	\$1,490,000.00

Moira Teekema
Carol Chavarie

Discussion: Excise Tax increase, Administration Fees had to raise prices – inflation, Taking \$100,000 from previous year to increase Revenue Sharing as the state did not guarantee monetary assistance with Stabilization Funds. Intra-fi Banking offering increased interest rates for CDs and Deposit Accounts, thus the increase in Interest Income.

VOTE: 6-0-1

To see if the Town will vote to set the Select Board's compensation for FY2025 at \$0.00.

Richard Gray
Carol Chavarie

VOTE: 7-0-0

OVERRIDING LD1 PROPERTY TAX LIMIT: To see if the Town of Windsor will vote to increase the Property Tax Levy Limit established for the Town of Windsor by State Law in the event that the Municipal Budget approved at the Annual Town Meeting for FY2025 results in a tax commitment that is greater than that Property Tax Levy Limit?

NOTE: Must be a written ballot.

Richard Gray
Carol Chavarie

VOTE: 7-0-0

To see if the Town will vote to accept and appropriate up to \$33,391.13 in American Rescue Plan Act (ARPA) funds received by the Town from the federal government toward the purchase and installation of heat pumps and all associated costs pertaining to the Town Office's Air Quality and Security Improvements, and to authorize the Select Board to make such assurances and execute documents necessary in the Select Board's discretion to administer said grant funds and project."

Carol Chavarie
Richard Gray

VOTE: 7-0-0

To see if the Town will vote to authorize the Select Board to sell a 2016 International Terrastar VIN#1HTKPSKK5GH155365 and to appropriate the proceeds of the sale to be applied to the Public Works Truck Reserve Account.

Moira Teekema
Carol Chavarie

VOTE: 7-0-0

To see if the Town will vote to transfer up to \$14,500.00 from the Perpetual Care Interest Fund Account for tree removal at Dyer Hill Cemetery and to authorize the Select Board to make such assurances and to execute documents necessary in the Select Board discretion to administer the removal of the trees in Dyer Hill Cemetery.

Carol Chavarie

Joe Bradbury

VOTE: 7-0-0

Jason Ready – Adjournment @ 7:05pm

Respectfully Submitted,

**Moira Teekema
Budget Committee Secretary**