



# Town of Minot Selectmen Epacket

January 20, 2026 at 6:30pm

Regular Meeting

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# Town of Minot

329 Woodman Hill Road  
Minot, ME 04258  
207-345-3305  
[www.minotme.org](http://www.minotme.org)

Board of Selectmen  
Minot Town Office  
329 Woodman Hill Road  
Tuesday, January 20, 2026  
6:30 pm  
Agenda\*

## REGULAR MEETING

1. Call to Order
2. Pledge of Allegiance
3. Approval of Minutes
  - a. Monday, January 5, 2026 Meeting
4. Warrants
  - a. Payroll Expense Warrant
  - b. Treasurer's Warrant
5. New Business
  - a. Consideration of Approval of 2026 PSAP Agreement
  - b. Consideration of Approval of Letter of Engagement for FY2025 Audit
6. Old Business
  - a. Consideration of Approval of FY2026 Fee Schedule
7. Department Head Updates
  - a. Clerk's Report
  - b. Highway Report
  - c. Fire Department Report
8. Town Administrator's Report
9. Selectmen Comment
10. Public Comment (3-minute limit) – Items in public comment may be scheduled for a future meeting to provide for Board consideration and public notice
11. Next Meeting Dates
  - a. Monday, February 2, 2026 – Regular Meeting
12. Adjournment



# Town of Minot

329 Woodman Hill Rd.  
Minot, ME 04258  
207-345-3305  
[www.minotme.org](http://www.minotme.org)

Board of Selectmen Meeting

Minot Town Office  
Monday, January 5<sup>th</sup>, 2025  
6:30 pm  
Minutes\*

## REGULAR MEETING

**Selectmen:** Lisa Cesare - Chair, Daniel Gilpatric– Vice Chair, Matthew Callahan, and Brittany Hemond

**Absent:** Dean Campbell

**Staff:** Danielle Loring (Administrator), Sara Farris (Clerk & Recording Secretary), and Corey Nugent (Minot Fire/ Rescue Chief)

**Public:** Angela Swenson – RSU 16 School Board Member

### 1. Call to Order

The meeting was called to order at 6:30 pm and a quorum was present.

### 2. Pledge of Allegiance

Recited

### 3. Approval of Minutes

#### a. Monday, December 22<sup>nd</sup>, 2025 – Regular Meeting

Danielle Loring provided the Selectmen with the minutes prepared by Sara Farris for consideration.

**Motion:** Matthew Callahan motioned to approve the meeting minutes from December 22<sup>nd</sup> as written; second by Brittany Hemond.

**Discussion:** None

**Vote:** Unanimous Approval (4/0)

The Selectmen signed the Meeting Minutes.

\*\* Written minutes serve as reference.

Board of Selectmen Meeting Minutes Dated January 5<sup>th</sup> 2026.

\*Items may be taken out of order at the Chairman's Discretion.

#### **4. Warrants**

##### **a. Payroll Expense Warrant**

##### **b. Treasurer's Warrant**

Danielle Loring provided the Selectmen with the above-mentioned items for consideration.

Motion: Brittany Hemond motioned to accept the Payroll Expense Warrant in the amount of \$34,032.17, the end of year Treasurer's Warrant in the amount of \$23,317.28, and the first Treasurer's Warrant of 2026 in the amount of \$38,625.04; second by Matthew Callahan.

Discussion: None

Vote: Unanimous Approval (4/0)

The Selectmen signed the Payroll and Treasurer's Warrants.

#### **5. On Premises Liquor License Approval**

##### **a. The Maine Wedding Barn at Farview Farm, Inc.**

##### **418 Center Minot Hill Rd.**

Clerk Sara Farris provided the Selectmen with the approval form and added that if the Selectmen had questions or concerns Mrs. Fogarty was available to call. The Selectmen did not have any questions or concerns.

Motion: Brittany Hemond motioned to approve the on-premises liquor license for The Maine Wedding Barn; second by Daniel Gilpatric.

Discussion: None

Vote: Unanimous Approval (4/0)

The Selectmen signed the approval form.

#### **6. New Business**

##### **a. Discussion of 2026 Town Report Dedication and Spirit of America Nomination**

Sara Farris stated that her and Danielle Loring had discussed selecting Michael Downing as the recipient of the Town Report Dedication. The Selectmen agreed. Sara Farris asked if the Selectmen knew if he had previously served on the RSU 16 School Board or if they were only aware of his most recent terms. There was some discussion, but the Selectmen agreed that they could only remember his most recent term starting in 2018.

\*\* Written minutes serve as reference.

Board of Selectmen Meeting Minutes Dated January 5<sup>th</sup> 2026.

\*Items may be taken out of order at the Chairman's Discretion.

As for the Spirit of America award after some discussion the Selectmen chose Jeanne Letourneau to receive that award for her time on the Cemetery Committee, the Minot Historical Society, and for her work on the history of Minot's Boston Post Cane.

**b. Consideration of Approval of FY2026 Carryforwards**

Lisa Cesare read the carryforward amounts as follows:

Town Office Equipment Reserve Account, balance of \$ 73.03

Highway Capital Equipment Reserve Account, balance of \$ 11,231.01

Paving & Road Improvement Reserve, balance \$ 56,713.46

General Assistance Donation (Eda's Elf Fund) Reserve Account, balance of \$ 7,623.19

Town Well Reserve Account, balance of \$ 19,979.15

Cemetery Reserve Account, balance of \$ 11,244.20

Minot Community Events Reserve, balance of \$ 78.26

Fire Department Apparatus Reserve, balance of \$ 21,536.73

Fire Department Grant Reserve, balance of \$ 6,401.45

Fire Department Capital Equipment Reserve, balance of \$ 929.19

Conservation Committee Reserve, balance of \$100.00

Recreational Field Maintenance Reserve, balance of \$ 4,236.55

Motion: Lisa Cesare motioned to approve the carryforwards as read; second by Brittany Hemond.

Discussion: None

Vote: Unanimous Approval (4/0)

There were some questions regarding the amount in Eda's Elf Fund Reserve and Danielle Loring answered that some of the credit card statements from the Thanksgiving and Christmas Baskets have not been received yet so that number will decrease.

Danielle Loring asked the Selectmen if they would like to create a warrant article to add funds to the Minot Community Events Reserve. Now that the Fire Department is staffed there is a possibility that Community Day could be brought back. This reserve is also used for other community events like the Easter Egg Hunt and the Veterans Day celebrations that have been held in the past. The only money collected for this reserve currently is the sales from Minot t-shirts.

\*\* Written minutes serve as reference.

Board of Selectmen Meeting Minutes Dated January 5<sup>th</sup> 2026.

\*Items may be taken out of order at the Chairman's Discretion.

Motion: Brittany Hemond motioned to create a warrant article to raise and appropriate \$2,000.00 for the Minot Community Events Reserve; second by Matthew Callahan.

Discussion: None

Vote: Unanimous Approval (4/0)

### **c. Consideration of Approval of FY2026 Fee Schedule**

Danielle requested that the Fee Schedule discussion be tabled to a future meeting. The Selectmen agreed.

## **7. Old Business**

None

## **8. Department Head Updates**

### **c. Fire Department Report Submitted and read by Fire Chief Corey Nugent**

*See the attached report for more information.*

- After Meeting with the hospital pharmacy, the Town of Minot does not have a contract with them but Chief Nugent is looking to correct that. There is also a possibility that instead of being permitted to paramedic level the town will be permitted to Advanced EMT. After speaking with the hospital pharmacy there are some logistics that will need to be worked out. Chief Nugent is not opposed to the permitted to Advanced EMT level. Advanced EMT level still requires the cardiac monitor but is not allowed to have the drug box.
- Maine BOLS training will be held on January 14<sup>th</sup> and 21<sup>st</sup>. The new EMA (Emergency Management Agency) Director will be there.

Chief Nugent received a tone for a fire/ rescue department call and left the meeting. He was done his report.

### **a. Clerks Report Submitted and read by Clerk Sara Farris**

*See the attached report for more information.*

- Sara provided a yearly overview of each aspect of her report.

\*\* Written minutes serve as reference.

Board of Selectmen Meeting Minutes Dated January 5<sup>th</sup> 2026.

\*Items may be taken out of order at the Chairman's Discretion.

## **11. Public Comment**

During Sara's report she stated that not everyone on the RSU 16 School Board returned their nomination papers so they will not be listed on the Town Meeting ballot. Interested residents must run as write-ins.

Angela Swenson and the Selectmen discussed the commitment that it takes to be on the School Board. They also discussed the Community Forum at Minot Consolidated School on January 6<sup>th</sup> regarding the master lease for the heating and ventilation project at MCS.

### **b. Highway Report Submitted by Highway Supervisor Scott Parker and read by Danielle Loring**

*See the attached report for more information.*

## **9. Town Administrator's Report Presented by Danielle Loring**

- End of year went well, and Danielle is still working on finishing things up.
- Danielle Loring and staff are still working on the Town Report.
- Danielle added that Auburn is still not paying the invoice from Maine Waste to Energy and she has a meeting with the Maine Waste to Energy Board to discuss their options.
- At a previous meeting the Selectmen had discussed capping the excise used towards taxes at \$750,000.00 and putting any overage in a reserve account for the Fire Department and the Highway Department. At 2025-year end excise collected was \$816,937.49 per Sara Farris's report. This leaves an additional \$66,937.49 to be split amongst the 2 departments. Danielle wanted to confirm that the Selectmen still wanted to do this. They agreed that they do.

## **10. Selectmen Comment**

None

## **12. Next Meeting Dates**

### **a. Tuesday, January 20, 2026 – Regular Meeting**

Acknowledged

\*\* Written minutes serve as reference.

Board of Selectmen Meeting Minutes Dated January 5<sup>th</sup> 2026.

\*Items may be taken out of order at the Chairman's Discretion.

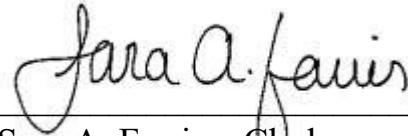
### 13. Adjournment

Motion: Matthew Callahan made the motion to adjourn at 7:32 pm; second by Brittany Hemond.

Discussion: None

Vote: Unanimous Approval (4/0)

The board adjourned at 7:32 pm.



Sara A. Farris – Clerk  
Recording Secretary

\_\_\_\_\_  
Lisa Cesare – Chair

\_\_\_\_\_  
Matthew Callahan

\_\_\_\_\_  
Daniel Gilpatric – Vice Chair

\_\_\_\_\_  
Dean Campbell

\_\_\_\_\_  
Brittany Hemond

\*\* Written minutes serve as reference.

Board of Selectmen Meeting Minutes Dated January 5<sup>th</sup> 2026.

\*Items may be taken out of order at the Chairman's Discretion.

**ANDROSCOGGIN COUNTY SHERIFF'S OFFICE MUNICIPAL/COUNTY AGREEMENT  
FOR PSAP and DISPATCH SERVICES**

**JANUARY 1, 2026 TO DECEMBER 31, 2026**

THIS AGREEMENT made and entered into this 1<sup>st</sup> day of **January 2026** by and for the **COUNTY of ANDROSCOGGIN**, hereinafter referred to as the "County" and the **INHABITANTS of the TOWN OF MINOT** hereinafter referred to as the "Town."

**WITNESSETH:**

WHEREAS, the Town is desirous of entering into a contract with the County, for the provision of Public Safety Answering Point (PSAP) and Dispatch services hereinafter described within the limits of said Town.

WHEREAS, the County is agreeable through the Androscoggin County Commissioners and Office of the Sheriff to render and provide PSAP and Dispatch services on the terms and conditions hereinafter set forth:

**I. STATEMENT OF AGREEMENT:**

1. The County hereby agrees to provide PSAP and Dispatch services for the Town of **MINOT** hereinafter known as "The Town," through its County Sheriff's 9-1-1 Communication Center, hereinafter known as "County 9-1-1." The department agrees with and shall be subject to the terms of this agreement.

**II. PSAP/DISPATCH SERVICES DEFINED:**

1. Service Area: The County 9-1-1 shall provide PSAP and Dispatch services to the Town at all times during the term of this Agreement.
2. The County 9-1-1 will provide:
  - a. Adequate facilities; equipment and personnel to carry out the purposes stated in the PSAP standards of the State of Maine.
  - b. Call answering, which shall include but not be limited to all emergency and non-emergency calls for service.
  - c. Emergency communications service, which shall include but not be limited to dispatching personnel and equipment for emergency and non-emergency calls for service, dispatching for all on-going incidents, as well as coordination of all support services as deemed appropriate by the Incident Commander and/or authorized agency personnel.
  - d. All services in the most cost effective and efficient manner possible.
  - e. "Back-up" services to ensure that coverage for emergency services continues without interruption.
  - f. Transcripts of transferred 9-1-1 calls received in connection with the performance of emergency communication services under this Agreement, upon the request of the Town.
  - g. Copies of telephone and radio recordings received in connection with the performance of dispatch services under this Agreement, upon the request of the Town (for court and investigative purposes); and County 9-1-1 shall provide such documents only to those municipal officials or employees designated in writing by the Minot Administrator or Minot Fire Chief as authorized to receive such documents on behalf of the Town of

Minot.

3. Service Management: The operation of the County 9-1-1, including but not limited to the planning, organization, scheduling, direction, and supervision of the dispatch personnel, as well as matters incidental to the delivery of dispatching services to the Town, shall be determined by the Androscoggin County Sheriff's Office. The Androscoggin County Sheriff's Office shall retain exclusive authority over the activities of its personnel and operation.

### III. DELIVERY OF SERVICES:

1. Requests with respect to services: The County 9-1-1 shall give prompt consideration to all requests of the Town regarding the delivery of their PSAP and Dispatch Service; the County 9-1-1 will comply with these requests if they are judged consistent with the County 9-1-1 communications policies and procedures.
2. Resolution of operational disputes: Any conflict between the parties regarding the delivery of PSAP and Dispatch Services by the County 9-1-1 will be thoroughly reviewed in a dialogue between the Communications Director of the Androscoggin County Sheriff's Office or his/her designated representative and the Minot Fire/Rescue Chief or a designated representative of the Town. If an agreement cannot be reached between the parties, the matter shall be resolved between the Minot Board of Selectmen and the Sheriff of Androscoggin County. If a resolution cannot be reached between the Sheriff and the Board of Selectmen, the Select Board of the Town of Minot may vote to either defer to the Sheriff of Androscoggin County or the Town of Minot may withdraw from this contract in writing with a thirty (30) day notice.
3. Coordination: The Communications Director of the Androscoggin County Sheriff's Office or his designated representative and the Minot Fire/Rescue Chief or a designated representative of the Town shall be the designated individuals to make or receive requests and confer upon matters concerning the delivery of PSAP and Dispatch Services.

### IV. FEES:

1. This contract is based on a per capita fee using a population taken from the 2020 U.S. Census. Said fees are as follows:

Service	Population	*CPC	Total
PSAP	2766	\$2.90	\$8,021.40
POLICE	--	\$7.17	\$0
FIRE/EMS	2766	\$3.07	\$8,491.62
<b>Total</b>			<b>\$16,513.02</b>

\*Cost Per Capita

2. Payment- The Town agrees to pay the full amount due of **\$16,513.02** by **September 1, 2026**.
3. Fees for Service Payment Schedule- The Town agrees to pay the full amount due in subsequent renewal years as outlined in Section VII. 2. below directly to the County by **September 1, 2026**.

### V. TERM:

1. This agreement shall take effect from the date of execution thereof.

2. Dispatch services will commence January 1, 2026.

## **VI. LEGAL:**

1. The County of Androscoggin shall indemnify and hold harmless the Inhabitants of the Town of Minot, its employees and board or committee members from claims, suits or liabilities resulting from negligence of the County of Androscoggin, its employees, commissioners and agents.
2. The Inhabitants of the Town of Minot shall indemnify and hold harmless the County of Androscoggin, its employees, commissioners and agents from claims, suits or liabilities resulting from negligence of the Inhabitants of the Town of Minot, its employees and board or committee members.
3. The County of Androscoggin and Inhabitants of the Town of Minot shall share this agreement with their respective insurers to make certain that insurance coverage is adequate. Each party agrees to execute any reasonable amendments to this agreement required by their insurers.
4. In the event of any litigation between the parties with regard to the Agreement, each party shall be responsible for its own expenses, costs and attorney fees.
5. The invalidity or unenforceability of any particular provision or part thereof of this Agreement shall not affect the remainder of said provision or any other provisions, and this Agreement shall be construed in all respects as if such invalid or unenforceable provision or part thereof had been omitted.
6. The parties acknowledge that during performance of this Agreement they each may be exposed to or acquire confidential information. Subject to the requirements of Federal and State law, the parties agree to hold such information in strict confidence and not to copy, reproduce, sell, assign, license, market, transfer, give or otherwise disclose such information to third parties or to use such information for any purpose other than for the provision of services covered by this agreement. The parties shall advise each of their employees, agents and representatives of their obligations to keep such information confidential. The parties shall use reasonable efforts to assist each other in identifying and preventing any unauthorized use or disclosure of such information. Without limitation of the foregoing, the parties shall make reasonable efforts to advise each other immediately in the event that either learns or has reason to believe that any person who has had access to such information has violated or intends to violate either the terms of this Agreement, or applicable law and will reasonably cooperate in seeking injunctive relief against any such person. Nothing in this shall prohibit disclosure of public records or other information by either party when such disclosure is required by Maine's Freedom of Access law, I MRSA sec. 401 *et seq.*, the Criminal History Record Information Act, 16 MRSA secs. 611, *et seq.*, or by court order. The parties shall cooperate in responding to requests for public records related to this contract. The terms of this Section shall survive the expiration or termination of this Agreement.

## **VII. RENEWAL:**

1. Unless terminated by a party giving written notice of termination and in accordance with Maine Statute Title 25-§2923-B not later than November 1<sup>st</sup> of each calendar year, this agreement shall be renewed yearly, subject to paragraph 2 below.
2. The County will notify the Town by September 1<sup>st</sup> of each calendar year of the County's fee schedule for the following calendar year, which will become the fee schedule for the following calendar year unless the Town gives notice of termination as provided in paragraph 1 above.

3. The Inhabitants of Minot are obligated only to pay costs to provide 9-1-1 and dispatch services under this agreement as may be lawfully made from funds budgeted and appropriated for said purpose during Minot's current fiscal year. In the event sufficient funds will not be appropriated or are not otherwise legally available to pay for the services under this agreement, the Inhabitants of Minot will notify the Sheriff of Androscoggin in writing and be released from this agreement with thirty (30) day notice. The Select Board of Minot is obligated to present a warrant article to the Town at the yearly Town meeting which seeks to appropriate sufficient funds to cover this agreement, unless the Town has notified the Sheriff of Androscoggin County of its decision to terminate this Agreement.

**VIII. EXECUTION:**

1. Signatories: The parties hereto have executed this agreement the day and year first written above by their duly authorized representatives, and this agreement is the binding and enforceable obligation of all parties.

**IN WITNESS THEREOF**, the **Town of MINOT** by approval of the Board of Selectmen has caused this agreement to be signed by its Board Chair/Administrator attested by the Town Clerk, and the County of Androscoggin by resolution by the Board of Commissioners, has caused this agreement to be signed by the Sheriff, for the County of Androscoggin, the Chair of the Androscoggin Board of Commissioners, and attested by the County Administrator, on the \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

**TOWN OF MINOT**

**BY:** \_\_\_\_\_  
**Board Chair/Administrator**

**ATTEST:**

\_\_\_\_\_  
**Town Clerk**

**COUNTY OF ANDROSCOGGIN**

**BY:** \_\_\_\_\_  
**Chair, County Commissioners**

**BY:** \_\_\_\_\_  
**Sheriff**

**ATTEST:**



# Maine Municipal Audit Services, PA

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Mindy J. Cyr, CPA

January 11, 2026

To The Select Board and Management

Town of Minot  
329 Woodman Hill Road  
Minot, Maine 04258

We are pleased to confirm our understanding of the services we are to provide the Town of Minot for the year ended December 31, 2025.

## **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements of the Town of Minot as of and for the year ended December 31, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town of Minot's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Town of Minot's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Schedule
- 3) Schedule of Changes in Net OPEB Liability and Related Ratios

We have also been engaged to report on supplementary information other than RSI that accompanies the Town of Minot's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole:

- 1) Combining Balance Sheet – All Other Non-Major Funds
- 2) Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – All Other Non-Major Funds
- 3) Schedule of Property Valuation, Assessments, and Appropriations
- 4) Schedule of Taxes Receivable

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and

report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during

the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Town of Minot's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

### **Other Services**

We will also assist in preparing the financial statements of the Town of Minot in conformity with accounting principles generally accepted in the United States of America based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other non-attest services we provide; oversee the services by designating an individual, preferably from senior management with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidy ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine if necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have

disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

**Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Maine Municipal Audit Services, PA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner.

Mindy J Cyr, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for these services will be \$6,300.00. This fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you.

**Reporting**

We will issue a written report upon completion of our audit of the Town of Minot's financial statements. Our report will be addressed to the Select Board and Management of the Town of Minot. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to the Town of Minot and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign and return this letter to us.

Very truly yours,

*Maine Municipal Audit Services, PA*

Maine Municipal Audit Services, PA

**RESPONSE:**

This letter correctly sets forth the understanding of the Town of Minot.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

## 6. Workshop

### a. Discussion of Funding for Highway and Fire Departments' Reserve Accounts

Chair Cesare gave some ideas based on other municipalities' fee schedules and from reviewing ours. Topics and discussion points were as follows.

- Increase the Liquor License fees.
- Increase the Camping Permit fee.
  - Would like to increase to \$50.00
- Increase the fee for new homes.
- Increase the fees on accessory buildings like sheds, garages, decks, pools, greenhouses, and barns but not limited to.
  - Would like to increase from \$30.00 to \$35.00 for the base charge.
- Increase the Cemetery Plot fees for non-residents.
  - Fees collected for the cemetery are used for the perpetual care of the cemeteries only.
- Create fees for marijuana grows.
  - The Town would have to opt in and create an ordinance to charge fees.
  - Minot does not have the districts to allow store fronts.
- Increase the Planning Board Application from \$75.00 to \$150.00.

The Selectmen would like to move forward with increasing the Camping Permit fee to \$50.00, increasing the accessory building as listed above base fees to \$35.00, and increase the Planning Board Application fees to \$150.00. The fee schedule must be updated and presented to the Selectmen for approval.

# TOWN OF MINOT FEE SCHEDULE

Effective January 1, 2025

**Dump Sticker:** \$10.00 each/2 year \$5.00 each/1 year

**KEEPING BASED ON CONVO W/ BC?**

**FOAA Research:** \$25.00/hour after 1<sup>st</sup> two hours of research

**Copying Fees:** \$0.25 for 1<sup>st</sup> page then \$0.10 for each additional page

**Fees for Faxes:** \$2.00 for 1<sup>st</sup> page then \$1.00 for each additional page – sending/ receiving (includes vehicle insurance cards)

**Licensing Fees:** \$10.00 License filling fee at time of issuance/ renewal plus \$90.00 for the cost of Public Hearing notice (if needed)

**Sole Proprietor Filing** \$10.00

**Vital Records** \$15.00 each certified vital record  
\$6.00 each additional copy issued the same day  
\$10.00 municipal record/ uncertified copy  
\$40.00 Marriage License  
\$20.00 Disposition of Human Remains

**Returned Checks** \$20.00

**Cemetery Plots:** \$600.00 for each plot for residents  
\$900.00 each plot for non-resident  
\$400.00 for each cremation plot for residents  
\$650.00 each cremation plot for non-resident

**Public Property**

**Use Permit:** \$75.00 + \$25.00 cleaning deposit

**Impact Fees:** *Impact Fees are suspended until further notice.*

**Building Permits:** There is a **minimum \$35.00** permit fee on any application. Fees double for work started prior to obtaining a building permit.

New Dwellings = \$50.00 + \$0.25 per sq. ft. of finished area  
+ \$0.20 per sq. ft. of unfinished area

Mobile Homes = \$50.00 + \$0.15 per sq. ft. finished area

**Residential Garage** = \$35.00 + \$0.20 per sq. ft. finished area  
+ \$0.15 per sq. ft. unfinished area

**Sheds** = \$35.00 + \$0.07 per sq. ft.

**Decks** = \$35.00 + \$0.05 per sq. ft.

**Pools, Greenhouses,  
Chimneys/Fireplaces = \$35.00**

**Barns (Agricultural Use) = \$35.00 + \$0.05 per sq. ft.  
(Commercial Use) = \$35.00 + \$0.10 per sq. ft.**

**Ground and Roof Mounted Solar Panels = \$25.00 + \$0.15 per sq. ft.**

**Large Scale Solar Systems = \$1,000 per megawatt (+ permit cost for  
Commercial Construction)**

**Signs = \$25.00 + \$0.50 per sq. ft.**

**All other structures = \$0.10 per sq. ft. floor space**

**Additions = \$35.00 + \$0.15 per sq. ft. finished area**

**Residential Renovations\* = \$35.00 + \$0.10 per sq. ft. finished area  
+ \$0.05 per sq. ft. unfinished area \**

\*Renovations include, but are not limited to, moving of interior walls, enlarging windows/doors, expanding & remodeling kitchens/bathrooms, removing wall covering to insulate & recover, etc.

**Commercial Construction\*: For first \$1,000 of construction cost = \$50.00  
(Includes tower construction) + \$10.00 per \$1,000 for remaining cost**

**\*\*For projects requiring a third-party inspector, the Code Office may  
require an escrow upfront to cover costs as estimated by inspector**

**Demolition Permit = \$30.00**

**Miscellaneous Permits:**

**Change of Use Application = \$30.00 + Building Permit/Review Fees (if necessary)**

**Town Entrance Permit = \$30.00 + Cost of Culvert/Materials (if necessary)**

**Private Campsite Permit = \$50.00**

**Tower Antenna Application=\$100.00 per antenna**

**Plumbing Fees: All Plumbing Fees are set by the State of Maine**

**Internal Plumbing Permit Fees**

Minimum Fee, includes up to four fixtures	<b>\$40.00</b>
Individual fixtures, each, above four total	<b>+\$10.00 each</b>
Mobile/Modular Home	<b>\$40.00</b>
Hook up to existing subsurface system	<b>+\$10.00</b>
Piping relocation with no new fixtures	<b>+\$10.00</b>
Permit transfer	<b>+\$10.00</b>

**External Plumbing Permit Fees**

**Permits for complete disposal system and variances**

Complete engineered system	<b>\$200.00</b>
Complete non-engineered system	<b>\$265.00</b>
Primitive system (includes one alternative toilet)	<b>\$115.00</b>
Separate laundry system	<b>\$50.00</b>
Seasonal conversion permit	<b>\$50.00</b>
First-Time system variance	<b>\$20.00</b>

**Permits for Separate Parts of Disposal System**

Alternative toilet (only)	<b>\$50.00</b>
Disposal field only (engineered/non-engineered system)	<b>\$150.00</b>
Treatment tank only (non-engineered)	<b>\$150.00</b>
Treatment tank (engineered system)	<b>\$80.00</b>
Holding tank	<b>\$115.00</b>
Other components (complete pump station, piping, other)	<b>\$30.00</b>
Pre-Treatment	<b>N/A</b>

**Site Plan Review Fee Schedule\***

<b>Type of Fee</b>	<b>Fee</b>	<b>Comments</b>
Application: Small commercial/service	<b>\$150</b>	<b>Each application</b>
Application: All other	\$50 plus \$10 per 1,000 sq. ft or portion thereof of gross floor area, parking & storage areas	Each application
Application: For Mining operations & outdoor based uses such as, but not limited to, cemeteries, golf courses, recreation areas & campgrounds, and for structures without floor areas, such as communication towers.	\$150	Each application
Notification of Abutters (via certified letter)	\$10.00 per abutter	All abutters within 200 ft. of the property line must be notified
1. Site Plan Review Amendment	\$50	For projects approved but not constructed or changes to the approved application <b>where there will be no</b> increase in project size
2. Site Plan Review Amendment	All fees required above for the areas to be increased in size	For projects approved but not constructed <b>where there will be</b> an increase in the project size
Review Escrow Account**	\$500+	Escrow use for planning review, legal services, or third party review

Automobile Graveyards & Junkyards	\$300	Due annually in October by Board of Selectmen
Automobile Recycling Centers***	\$1,500	For a five year permit Plus State License Fees & Inspection

**\*The Planning Board will not begin the application review process without proof that all fees have been paid. The application fee is Non-Refundable.**

**\*\*Escrow Funds may be used by the Town to pay for professional reviews and advice requested by the Planning Board or Code Enforcement Officer related to the applicant's proposed development. Review escrow funds deposited by the applicant not spent during the course of the Town's review shall be returned to the developer within thirty (30) days after the Planning Board's decision on the application is final. If Professional review and advice fees exceed the amount deposited, the developer shall pay the amount outstanding before final approval or any permit is granted.**

**\*\*\*Per Title 30-A M RSA Section 3754-A**

**Subdivision Fee: Review Fee = \$300.00 for 1<sup>st</sup> three lots + \$50.00 each additional lot past three  
Notice & Publishing Fee = \$75.00  
Escrow Account of \$50.00 per lot determined by Planning Board at  
Preliminary Plot Plan Review**

**Mobile Home Park: Review Fee = \$300.00 for first three lots + \$50.00 each additional lot past three  
Notice & Publishing Fee = \$75.00 + other applicable fees (ex. Escrow, abutter, notice...etc)**

**Board of Appeals: Application Fee = \$100.00  
Notice & Publishing Fee = \$250.00  
Abutter Notices = \$10/abutter**



## **Town Clerk's Report**

All amounts as of January 20, 2026

A handwritten signature in cursive script that reads "Sara A. Farris".

Sara A. Farris - Clerk

Hello Selectmen,

### **Updates:**

#### **Board of Appeals & Planning Board:**

BOA

Chair – Adam Bowie

Vice Chair – Thomas Hoffman

Planning Board

Chair – James Brown

Vice Chair – Kerry Bonney

#### **Nomination Papers**

The Selectmen nominations papers were returned and 1 of the RSU 1-year terms was returned.

The following will be write-in only on the ballot. I have let the school and School Board know and we have had some interest.

1 RSU 16 School Board Member – 3-year term

1 RSU 16 School Board Member - 1 year term

#### **45-Day Notices**

Unpaid 2023 taxes will foreclose on Friday 2/6/2026 at 1 pm.

Foreclosure Notices will be mailed on 2/9.

- Easton – 66 B Hillside Ave. – land & building
- Harlow – 1089 & 981 Woodman Hill Rd. - land & buildings
- Martin – Brighton Hill Rd. – land only
- ~~Smith – 337 West Minot Rd. – land & building~~ Paid 12/29/25
- Titus – 41 Lower Rd. - land & building

### **Inland Fisheries & Wildlife:**

Boat Excise YTD: \$ 0.00

January 2026 IF&W

0 Boats

0 registered online

30 Snowmobiles

2 ATV

6 Game Licenses

Boat stickers are now even later than expected. IF&W is sending us mock sticker numbers to use in the meantime and when actual stickers arrive, IF&W will create a duplicate and send out actual stickers. **22**

**Vitals:**

Jan. 1 – June 31 2026

Birth Certificate Requests – 1  
Death Certificate Requests -  
Marriage Certificate Requests – 1  
Marriage Intentions/ Licenses –

**Dogs:**

There have been 28 dogs registered in January so far.  
Late fees start 2/1/2026

**Building/ Plumbing Permits for 2026:**

Building Permits:

New Home	
ADU	
Slab	
Garage/ barn	
Addition	
Remodel	
Shed	
Porch/ deck	
Pool	
Sign	
Solar Panels	2
Cell Tower Mods	
Demo Permits	
Camping Permits	

Plumbing Permits:

Internal	
Septic	

**Real Estate Taxes:**

2023 taxes - \$ 7,050.00 for 5 accounts  
2024 taxes - \$ 29,705.22 for 16 accounts  
2025 taxes - \$ 188,276.18 for 111 accounts  
2026 prepayments – \$ 6,059.33 for 13 accounts  
Total owed: \$ 225,031.40  
- \$ 30,742.35

**Personal Property Taxes:**

2023 & 2024 - AT&T Mobility, LLC  
2025 - \$348.15 on 4 accounts

## **Percentage of 2025 Paid**

\$3,966,855.81 total Real Estate and Personal Property taxes billed.

Paid as of 1/20 \$ 3,741,476.26 = 94 %

## **Excise Tax:**

<b><u>MONTH</u></b>	<b><u>2024</u></b>	<b><u>2025</u></b>	<b><u>2026</u></b>	<b><u>+/-</u></b>
JAN.	\$46,666.44	\$54,107.78	\$59,371.12	
FEB.	\$53,006.15	\$50,738.40		
MARCH	\$57,687.68	\$64,847.97		
APRIL	\$76,488.98	\$75,413.72		
MAY	\$83,538.89	\$85,602.45		
JUNE	\$74,819.34	\$78,023.22		
JULY	\$72,889.97	\$88,374.08		
AUG.	\$77,848.75	\$83,120.83		
SEPT.	\$64,758.99	\$62,822.43		
OCT.	\$72,613.20	\$70,881.27		
NOV.	\$50,078.07	\$52,373.72		
DEC.	\$56,600.45	\$47,131.25		
<b>TOTAL</b>	<b>\$ 786,996.91</b>	<b>\$816,937.49</b>		



## INTEROFFICE MEMO

To: Board of Selectmen

CC: Danielle Loring, Town Administrator

From: Scott Parker, Highway Director

RE: Highway Department (01/05– 01/18/2026)

---

It has continued to be very busy with all different types of storms in the last two weeks, and we have been using a lot of salt and sand.

We had a surprise visit from BLS last week, and I feel that it went well.



# Minot Fire-Rescue Department

329 Woodman Hill Road

Minot ME, 04258

Chief Corey Nugent – (207) 345-3305 – [Minotfirechief@minotme.org](mailto:Minotfirechief@minotme.org)



1/21/2025

## Fire Department Update

Calls For Service 1/5/2025 – 1/20/2025

Medical Calls: 9

Fire Calls: 7

Mutual Aid Calls: 1

## Repeater Update:

After a follow-up with two way radio the following information has been provided:

- Repeater is being re-evaluated at Motorola due to lower than normal tested output, this is a warranty repair from previous assessment.
- Duplexer needs to be replaced, metal shavings and char were noted while assessing duplexer, estimated \$2000 repair, this will include poly phaser for protection.
- They are working with us to install a temporary duplexer to ensure we are able to return to operations as we are awaiting equipment.

## Grant Updates:

Maine Forestry Grant – Awarded, 50/50 match up to a \$5000 – Target for grant is forestry PPE, working on final details with VFC program, projected close out is July 31, 2026.

Fire House Subs – Submitted and pending

FEMA Grants – Still awaiting opening of AFG

## Station Updates:

Central Station – Drains have dried out causing some abnormal scents, we are working to flush drains accordingly. Members are doing well with general upkeep while on duty.

Orchard Station – Nothing to report

West Minot – Likely planning to move forward with swapping E1 and T5 for the time being, T5 is being utilized as crew transport for classes and crew movement during calls, this will expedite process of vehicle movement for the future.

## On-Going Projects:

Still awaiting contracts for pharmacy agreements, this is a slow process but moving in line effectively, at this time all medications have been updated accordingly.

Gear Inspections – Annual gear inspections have begun, the process for this has remained the same for now, future plan is that annual inspection will take place in final quarter for preparation of following years budget.

Annual BLS training has started, there is an additional class coming next week to ensure all members attend, anyone not in attendance will receive restriction of response documentation until fully completed.

**Other Updates:**

Training – A Firefighter 1 & 2 classes have begun, we have 3 members in attendance, additionally another member has begun a Fire Instructor 1 program.

Respiratory clearance has began – once all SCBA members have submitted required documentation we will move forward with SCBA fit testing for 2026.

Maine BLS – On 1/14/2026 Maine BLS came for a surprise inspection, close out meeting will take place this week, at this time over all inspection went well, this provided me with a firm grasp on needs for the future and also provided me with better direction for documentation. Most of the changes that have taken place in the last 6 months have aligned greatly with required programs, however there were some gaps noted that we are waiting to evaluate and reduce. I will continue to progress as planned with all aspects of BLS taking place in the first quarter of the year.

Invitation to Bid – Invitation has been officially drafted and reviewed, I am working to add to the Bid List and this should be sent out by mid week, Ms. Loring will assist me with ensure all aspects are posted effectively on necessary sites.

### EXPENSE SUMMARY

ALL Departments  
WARRANT #2 - 01/20/26

ACCOUNT	BUDGET ORIGINAL	BUDGET ADJUSTMENT	---- Y T D ----		UNEXPENDED BALANCE
			DEBITS	CREDITS	
3550 - EDA ELF RESE	0.00	0.00	0.00	2.02	2.02
<b>0012 - DONATIONS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.02</b>	<b>2.02</b>
4025 - TWNWELL RES	0.00	0.00	107.69	0.00	-107.69
<b>0300 - LABOR</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00</b>	<b>0.00</b>	<b>-100.00</b>
<b>7010 - PAYROLL TAX</b>	<b>0.00</b>	<b>0.00</b>	<b>7.69</b>	<b>0.00</b>	<b>-7.69</b>
5000 - OFF SALARIES	0.00	0.00	28,473.88	2,846.09	-25,627.79
<b>1001 - CLK/TAX COLL</b>	<b>0.00</b>	<b>0.00</b>	<b>1,752.73</b>	<b>0.00</b>	<b>-1,752.73</b>
<b>1002 - DEP CLERK</b>	<b>0.00</b>	<b>0.00</b>	<b>2,174.34</b>	<b>0.00</b>	<b>-2,174.34</b>
<b>1003 - ADMINISTRAT</b>	<b>0.00</b>	<b>0.00</b>	<b>2,248.08</b>	<b>0.00</b>	<b>-2,248.08</b>
<b>7010 - PAYROLL TAX</b>	<b>0.00</b>	<b>0.00</b>	<b>463.67</b>	<b>0.00</b>	<b>-463.67</b>
<b>7020 - HLTH INSUR</b>	<b>0.00</b>	<b>0.00</b>	<b>19,573.41</b>	<b>1,092.70</b>	<b>-18,480.71</b>
<b>7021 - VISION INS</b>	<b>0.00</b>	<b>0.00</b>	<b>82.51</b>	<b>49.15</b>	<b>-33.36</b>
<b>7025 - DENTAL INSUR</b>	<b>0.00</b>	<b>0.00</b>	<b>1,217.78</b>	<b>318.46</b>	<b>-899.32</b>
<b>7030 - SIMPLE IRA</b>	<b>0.00</b>	<b>0.00</b>	<b>961.36</b>	<b>0.00</b>	<b>-961.36</b>
<b>7032 - RETIREMENT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,317.45</b>	<b>1,317.45</b>
<b>7035 - AFLAC</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>68.33</b>	<b>68.33</b>
5075 - CODE ENF/PLA	0.00	0.00	1,362.52	0.00	-1,362.52
<b>1007 - CODE ENFORCE</b>	<b>0.00</b>	<b>0.00</b>	<b>1,265.24</b>	<b>0.00</b>	<b>-1,265.24</b>
<b>7010 - PAYROLL TAX</b>	<b>0.00</b>	<b>0.00</b>	<b>97.28</b>	<b>0.00</b>	<b>-97.28</b>
5200 - TOWN INSUR	0.00	0.00	8,290.44	0.00	-8,290.44
<b>0106 - WORKERS COMP</b>	<b>0.00</b>	<b>0.00</b>	<b>7,944.40</b>	<b>0.00</b>	<b>-7,944.40</b>
<b>7041 - PFML</b>	<b>0.00</b>	<b>0.00</b>	<b>346.04</b>	<b>0.00</b>	<b>-346.04</b>
5300 - T-O MAINT	0.00	0.00	960.52	0.00	-960.52
<b>0200 - TELEPHONE</b>	<b>0.00</b>	<b>0.00</b>	<b>107.71</b>	<b>0.00</b>	<b>-107.71</b>
<b>0201 - ELECTRICITY</b>	<b>0.00</b>	<b>0.00</b>	<b>268.81</b>	<b>0.00</b>	<b>-268.81</b>
<b>0207 - DUES/SUBSCR</b>	<b>0.00</b>	<b>0.00</b>	<b>50.00</b>	<b>0.00</b>	<b>-50.00</b>
<b>0208 - STAFF TRAIING</b>	<b>0.00</b>	<b>0.00</b>	<b>60.00</b>	<b>0.00</b>	<b>-60.00</b>
<b>0209 - POSTAGE</b>	<b>0.00</b>	<b>0.00</b>	<b>300.00</b>	<b>0.00</b>	<b>-300.00</b>
<b>0213 - CONTRAC SVCS</b>	<b>0.00</b>	<b>0.00</b>	<b>174.00</b>	<b>0.00</b>	<b>-174.00</b>
5350 - ELECT/TAX	0.00	0.00	11,164.33	0.00	-11,164.33
<b>0107 - TRIO</b>	<b>0.00</b>	<b>0.00</b>	<b>10,999.33</b>	<b>0.00</b>	<b>-10,999.33</b>
<b>0207 - DUES/SUBSCR</b>	<b>0.00</b>	<b>0.00</b>	<b>165.00</b>	<b>0.00</b>	<b>-165.00</b>
5650 - REC MAINT	0.00	0.00	5.81	0.00	-5.81
<b>0213 - CONTRAC SVCS</b>	<b>0.00</b>	<b>0.00</b>	<b>5.81</b>	<b>0.00</b>	<b>-5.81</b>
6200 - COMMON RDS	0.00	0.00	1,795.62	0.00	-1,795.62
<b>0207 - DUES/SUBSCR</b>	<b>0.00</b>	<b>0.00</b>	<b>842.00</b>	<b>0.00</b>	<b>-842.00</b>
<b>0404 - MATERIALS</b>	<b>0.00</b>	<b>0.00</b>	<b>953.62</b>	<b>0.00</b>	<b>-953.62</b>
6400 - WINTER RDS	0.00	0.00	43,573.11	0.00	-43,573.11
<b>0205 - SUPPLIES</b>	<b>0.00</b>	<b>0.00</b>	<b>237.36</b>	<b>0.00</b>	<b>-237.36</b>

### EXPENSE SUMMARY

ALL Departments  
JANUARY TO DECEMBER

ACCOUNT	BUDGET ORIGINAL	BUDGET ADJUSTMENT	---- Y T D ----		UNEXPENDED BALANCE
			DEBITS	CREDITS	
<b>6400 - WINTER RDS CONT'D</b>					
0213 - CONTRAC SVCS	0.00	0.00	9,732.50	0.00	-9,732.50
0300 - LABOR	0.00	0.00	13,779.24	0.00	-13,779.24
0406 - SALT	0.00	0.00	18,793.32	0.00	-18,793.32
7010 - PAYROLL TAX	0.00	0.00	1,030.69	0.00	-1,030.69
<b>6500 - HWY EQ REP.</b>	0.00	0.00	409.50	0.00	-409.50
0204 - REPAIRS	0.00	0.00	409.50	0.00	-409.50
<b>6700 - TOWN GARAGE</b>	0.00	0.00	1,396.34	0.00	-1,396.34
0200 - TELEPHONE	0.00	0.00	107.72	0.00	-107.72
0201 - ELECTRICITY	0.00	0.00	212.60	0.00	-212.60
0203 - FUEL & GAS	0.00	0.00	1,026.52	0.00	-1,026.52
0213 - CONTRAC SVCS	0.00	0.00	49.50	0.00	-49.50
<b>8000 - INTERDEPT</b>	0.00	0.00	945.17	0.00	-945.17
0213 - CONTRAC SVCS	0.00	0.00	890.17	0.00	-890.17
0501 - DEED TRANS	0.00	0.00	30.00	0.00	-30.00
0502 - LIENS	0.00	0.00	25.00	0.00	-25.00
<b>8025 - IT SERVICES</b>	0.00	0.00	4,166.50	0.00	-4,166.50
0213 - CONTRAC SVCS	0.00	0.00	4,000.00	0.00	-4,000.00
0218 - SOFTWARE LIC	0.00	0.00	166.50	0.00	-166.50
<b>8600 - EDUCATION</b>	0.00	0.00	251,073.75	0.00	-251,073.75
0213 - CONTRAC SVCS	0.00	0.00	251,073.75	0.00	-251,073.75
<b>9000 - MINOT FIRE</b>	0.00	0.00	33,288.82	0.00	-33,288.82
0196 - ONBOARDING	0.00	0.00	20.00	0.00	-20.00
0201 - ELECTRICITY	0.00	0.00	270.56	0.00	-270.56
0203 - FUEL & GAS	0.00	0.00	527.55	0.00	-527.55
0207 - DUES/SUBSCR	0.00	0.00	220.00	0.00	-220.00
0219 - DISPATCHING	0.00	0.00	16,513.02	0.00	-16,513.02
0221 - RESCUE SUPP	0.00	0.00	725.22	0.00	-725.22
0224 - PPE EQUIP	0.00	0.00	207.99	0.00	-207.99
0301 - CALL MEMBER	0.00	0.00	9,767.65	0.00	-9,767.65
0302 - PER DIEMS	0.00	0.00	1,968.80	0.00	-1,968.80
0303 - VOLUNTEER	0.00	0.00	125.00	0.00	-125.00
1014 - FIRE CHIEF	0.00	0.00	1,882.08	0.00	-1,882.08
7010 - PAYROLL TAX	0.00	0.00	1,060.95	0.00	-1,060.95
<b>Final Totals</b>	0.00	0.00	387,014.00	2,848.11	-384,165.89