

Town of Minot



221st Annual Town Report
For fiscal year ending December 31st, 2022

Table of Contents

<i>Town Report Dedications</i>	1
<i>Spirit of America Awards</i>	3
<i>Volunteer Appreciation</i>	4
<i>People Helping People</i>	5
<i>Town Officials and Administration</i>	6
<i>Town Administrator</i>	7
<i>Board of Selectmen</i>	10
<i>Town Clerk</i>	11
<i>Assessors' Report</i>	13
<i>Report of the Registrar of Voters</i>	14
<i>Report of Tax Collector</i>	16
<i>Highway Department</i>	18
<i>Public Safety</i>	22
<i>Report of Fire Chief</i>	23
<i>Report of Code Enforcement Officer</i>	26
<i>Animal Control Report</i>	28
<i>Town Boards, Committees and Organizations</i>	31
<i>Planning Board</i>	32
<i>Cemetery Committee</i>	33
<i>Minot-Hebron Athletic Association</i>	35
<i>Minot Historical Society</i>	37
<i>Minot Moonshiners Snowmobile Club</i>	39

<i>Community Events Committee</i>	<i>40</i>
<i>Education</i>	<i>41</i>
<i>Superintendent.....</i>	<i>42</i>
<i>Adult Education.....</i>	<i>43</i>
<i>Scholarships and Awards.....</i>	<i>44</i>
<i>Poland Regional High School.....</i>	<i>45</i>
<i>Bruce Whittier Middle School.....</i>	<i>46</i>
<i>Minot Consolidated School.....</i>	<i>47</i>
<i>Community Club.....</i>	<i>48</i>
<i>State Elected Officials</i>	<i>51</i>
<i>General Information</i>	<i>58</i>
<i>2022 Vital Statistics.....</i>	<i>59</i>
<i>Town Officials, Officers and Committee Appointments</i>	<i>61</i>
<i>2023 Fee Schedule.....</i>	<i>64</i>
<i>When is that?</i>	<i>70</i>
<i>General Assistance Notice</i>	<i>71</i>
<i>Town Financials</i>	<i>72</i>
<i>FY2021 Financial Audit Report.....</i>	<i>73</i>
<i>FY2022 Year End Financials</i>	<i>103</i>
<i>Town Meeting Warrant.....</i>	<i>120</i>
<i>Proposed Ordinance Appendices</i>	<i>133</i>
<i>Important Dates</i>	<i>Back Cover</i>

Town of Minot
2023 Town Report



For fiscal year ending
December 31, 2022

Town Report Dedication

Wayne S. Bridgham

October 14th, 1947 – January 18th, 2022

The Town of Minot Selectmen would like to dedicate this year's Town Report to Mr. Wayne Bridgham. The Selectmen chose Mr. Bridgham for his kindness, always offering his home and resources to anyone in need and looking for nothing in return. Wayne was also an amazing singer and performed at many local churches.



The Bridgham Family was one of the early founding families of Minot in the late 1700s. Wayne's passion was farming, and he enjoyed his life on the Bridgham Family Farm on Center Minot Hill Road.

Wayne graduated from Edward Little High School in 1966 and then briefly attended Atlantic Union College in South Lancaster, Massachusetts.

Town Report Dedication



Trail sign commissioned by Minot Moonshiners in Wayne's honor.

Wayne was a lifelong member of the Auburn Seventh-day Adventist Church and held many church leadership positions in his life.

In 1977 he married Sharon Russell and became a stepfather to Dwight, Christopher and Christina Russell and a father of Gretchen Bridgham. Family and family traditions were very important to Wayne. He enjoyed singing at various occasions and hosting family events on the farm.



The Selectmen and Staff would like to recognize Wayne Bridgham for his selfless dedication to family, friends, and his community. He will be missed by many.

Spirit of America Award



Municipal Resolution

The 2023 Minot, Maine Spirit of America Foundation Tribute honors **Daniel Callahan Jr.** for commendable service to the Town of Minot.

Be it Resolved by the Minot Selectmen of the Town of Minot as follows:

Whereas Daniel served as a Selectmen for the Town of Minot from 2006 – 2021, a total of 16 years. During his time as a Selectmen, Daniel made sure the decisions the Town made were fiscally responsible, but also doing what was best for the Town.

Whereas Daniel served on the Planning Board for the Town of Minot from 1976 - 1990, a total of 15 years.

Whereas Daniel served as an Assessor for the Town of Minot from 2016 - 2021, a total of 6 years.


Whereas Daniel served on the Budget Committee for the Town of Minot from 1995 – 1998 and in 2022, a total of 5 years.

Whereas Daniel served on the Board of Appeals for the Town of Minot from 2003 – 2005, a total of 3 years.

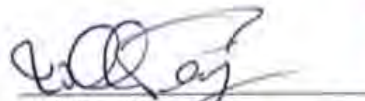
Whereas Daniel also had a role in the Minot Recreational Trails being established.

Be it Resolved this 23rd day of January 2023 by the Minot Selectmen that **Daniel Callahan Jr.** is hereby recognized for his outstanding commitment and dedication he has brought upon this community with the 2023 Minot Spirit of America Foundation Tribute.


Daniel Gilpatric, Chair


Lisa Cesare, Vice Chair


Brittany Hemond


William Perry


Matthew Callahan



Volunteer Appreciation

The Town officials and staff would like to extend its most heartfelt appreciation to the volunteers and community members that make Minot such a wonderful place to be! There is no task too big or small that the people of Minot aren't willing to step forward to lend a helping hand. Minot should be proud of its level of community involvement and civic engagement.

If you would like to be involved in volunteering for a board or committee, please contact Town Clerk Sara Farris at 207-345-3305 x 102 or clerk@minotme.org about any openings or opportunities. Please also reach out if you feel that there should be other areas the Town could be addressing through a community-minded group.



Town Boards, Committees and Volunteer Opportunities:

Board of Selectmen (elected)

Budget Committee

Community Events Committee

Election Clerks

Planning Board

Recreation Committee

Board of Appeals

Broadband Committee

Cemetery Committee

Conservation Commission (Inactive)

Fire/Rescue Department

Recycling Committee (Inactive)

Schoolboard Representative (elected)

Other Community Volunteer Organizations:

MCS Community Club

Minot-Herbron Athletic Association (MHAA)

Minot Historical Society

People Helping People

Minot is a great place where its residents look out for one another. This year many found themselves struggling to make ends meet as prices increased for everyday goods and utility costs. Staff recognized this need as many of the requests for the Holiday Basket nominations included requests for necessities rather than items like toys, games, or other entertainment items. However, Minot residents came through for their own and there wasn't a tag left on the tree and the Town was able to pass along a gift to every child on the list!

Eda's Elf fund also had another successful year helping community members with food and supplies to have Thanksgiving and Christmas dinners as well as sponsoring children and students with gifts and winter clothing. It is always a heart-warming event to watch as presents and supplies are returned in time to distribute to families across Town. These generous offerings come in the form of donations, individually picked out gifts tailored to each recipient, handmade items such as scarves and mittens, or general items that may be of use. They come from residents, social clubs, and local businesses, but regardless of the source, the intent is always to help provide for someone who just needs a little help.

The program will continue in 2023. If you know of someone who may benefit from the program, including yourself, there is a form on the website to assist staff in providing individual attention to each household. The program is anonymous and there are no qualifications that need to be met to participate. If you are looking to help, funds, nonperishable food items and toiletries are accepted year-round at the Town Office and there are collection points starting in November at local businesses. Tags for gifts are usually available the week of Thanksgiving, but every little bit helps.

Thank you all for your continued support!



Town Officials and Administration

Town Administrator

Board of Selectmen

Town Clerk

Assessors

Voter Registrar

Tax Collector

Town Administrator

Respectfully submitted to the Minot Residents and Businesses:

As I close in on my fifth year with the Town, I cannot help but think back on everything that has happened. Even though it feels like just yesterday that I started here, it also feels like someplace that has always been a part of my life. I again extend my thanks to the Board of Selectmen and staff for their support and encouragement. Even though we have faced many obstacles in the recent years, I feel that it has allowed for the opportunity for growth and helped us to better prepare for future issues that may occur.

First, I want to congratulate Sara Farris for receiving her certification from the Maine Town & City Clerks' Association. She worked hard to achieve this credential in addition to always striving to provide Minot with the best services. Her dedication is greatly appreciated.

Next, Norma has been working to get the Board of Appeals reestablished for the Town as it has been inactive for some time. Recently, she has worked very hard with the Planning Board as their Assistant to get their process streamlined, and she will serve as an invaluable asset in her new role given this experience. In addition to that, we welcome Katherine to our team in the Finance Office. She will be taking over as the Planning Board and Assessing Assistant while also bookkeeping and assisting with the front counter. This new role speaks to the Town's need to evolve the traditional positions found in municipal government to meet its needs and ensure continuity of services.

With that said, the Board and I have been evaluating what the Town's future needs may look like as positions that were held by volunteers may need to be tied into existing or new roles. This includes positions like Code Enforcement, which started as per diem at four hours a week to the current parttime role. Mac has done an excellent job of adapting the role to meet the requirements of the ordinance and building code as well as working with contractors to complete inspections in a timely manner, but the increasing complexities of the building world mean that role may need to adjust with either additional hours or staffing to adjust to demands.

In terms of volunteerism, Minot has always impressed me with how the residents come forward to help one another and be involved in the community. Where other towns struggle to find individuals to serve on the Boards and Committees, Minot only has to ask for people to step up. This includes the Fire-Rescue Department as we received a handful of applications this year and welcomed an addition of two members. Again, I am impressed by the commitment the men and women show in the health and safety of the members in Minot's community. I look forward to seeing how the Department will evolve as we welcome collaborative efforts with surrounding towns and look for ways for community engagement.

The Highway Department has also shown continued resiliency as unanticipated price increases and production interruptions put constraints on the resources available. I applaud Scott on his ability to maximize resources to complete the Town's goals. His dedication to the Town is evident and the trust from his team shows as his department also celebrated another member, Ryan Bruno, reaching 20 years of service and the others being with the Town for at least five years.

Moving on to finances, the Town also experienced the strain created by the current nationwide inflation. This impacted electrical, heating, and general supply expenses particularly hard. Though we did our best to offset these costs and reduce expenditures, the percentage of increase far exceeded any contingency budgeted for some departments, though the overall budget for the Town remained in the positive. This was achieved by leveraging the Town's funds as matching funds for grants to achieve capital and energy improvements and continue the Town's mission of reducing costs.

This practice continues as the Town looks to find creative ways to fund projects that keep the Town moving forward with the advances and challenges that are posed by technology. An example of this is the Town cost-sharing with the County to expand broadband access for residents and businesses within Town limits. This allowed the Town to double available funds and allows the remaining funds to be focused on unserved areas that were not covered by the initial agreements with Spectrum and FirstLight with the goal of 100% access to highspeed internet. Both of those buildouts are expected to be completed by the end of 2023.

Currently, the Town is looking into how it can improve the safety and condition of some of its local roads by partnering with MDOT. This includes shoulder and sight distance improvements and looking to make sure that our village centers are safe for both drivers and pedestrians alike. The Town is also partnering with MDOT to improve school zone signage which will include a collaborative effort with the RSU.

Enclosed you will find the warrant with FY2023's proposed budget. This budget is a 2.4% decrease over the prior year as the Town utilized expiring debt to absorb any increases without taking on additional operational costs. A full copy of the budget and materials is available on the Town's website. The Board's goal was to protect the Town's assets while also being mindful of the overall financial strains placed on taxpayers. They are also involved with the County and RSU's budget processes with the hope of helping those organizations reduce costs and local tax impact. I highly encourage anyone facing difficulty with their property taxes to reach out to the Town as soon as possible so that we may review your account for available exemptions and discuss payment options.

With many government bodies under strain or contentions, the Minot Board of Selectmen has made it their mission to increase transparency. This year, they are moving to digital documentation, which allows for meeting materials to be accessible to the public without making a formal request. This also aligns with their goal of reducing supply costs and staff time compiling packets, as they are not available on the website to be accessed through various devices.

As always, I maintain an open-door policy and welcome community members to come in and discuss their ideas, concerns and future visions for the Town. Minot is a strong, growing community, which has held on to its historic values and actively celebrates its vibrant history. I am proud and encouraged by the opportunity to work in such an amazing Town.

Sincerely,

Danielle Loring
Town Administrator
admin@minotme.org
207-345-3305 x 101

Board of Selectmen

Minot Residents,

As the Chair of the Selectboard, I would like to personally thank all of our dedicated employees. I feel they all take a great deal of pride in the work they do. This shows a great deal in all the tasks that are needed to keep the Town running smoothly. Thank you all!

This has been a busy year from coming out of COVID to the revaluation to very strange weather events.

Since becoming Chair of the Selectboard, I have personally taken note as to how other towns are functioning. We, as a Town, are very blessed with a great deal of talented and gifted residents. Eda Tripp would be proud. From her Eda's Elves Fund continuing to help people in need to how fiscally responsible everyone is on taxes.

We have a Board who listens to all residents and works diligently to ensure fairness and balance.

I am truly fortunate to be in this position, to work for a great town with awesome employees, and great board members. Thank you!

Respectfully,

Daniel Gilpatric

Town Clerk's Report

Hello Minot!

As always it has been a year filled with great accomplishments within Minot, but also in our surrounding Towns. It is so great to see amazing people reaching their goals!

The Town of Minot Selectmen awarded resident Martha Bartlett the Boston Post Cane on October 1st during her 100th birthday celebration (*Photo credit: Sun Journal*). The Boston Post Cane tradition was started in New England in 1909 by Edwin A. Grozier, the publisher of the Boston Post Newspaper. The Cane was to be awarded to the oldest resident in Town. The Office is currently looking into having a case made to display the Cane and a plaque for all past and present recipients.



The Town of Minot would like to offer our sincere condolences to Mrs. Bartlett's family since learning of her recent passing.

I would like to thank you all for the kind words and words of encouragement since receiving my Certification. To become certified, I had to complete Clerk-related classes within a certain number of years. Each class was worth a set number of points. I had to collect 100 points total and then pass an open book test to receive my Certification. That was the first step, now on to getting my Lifetime Certification. It means so much to have the support of you all!

If you would like to get involved with the community and various town boards/ groups, please contact the office, or fill out a volunteer application. We are currently looking for residents to serve on the Budget Committee, Planning Board, Board of Appeals, and residents to serve as Election Clerks. Training is available at no cost to you.

Check out our website, minotme.org, for our wide range of online resources and like us on Facebook for town related updates. You can always give us a call, and we will be happy to answer any of your questions.

We are looking forward to seeing you in 2023!

Your Town Clerk,



Sara A. Farris

P: (207) 345-3305 Ext: 102

E: clerk@minotme.org

Assessors' Report – 2022

Real Estate:

Real Estate, Land	\$
Real Estate, Buildings	\$
TOTAL REAL ESTATE:	\$

Personal Property:

Production Machinery & Equipment	\$
Business Equipment	\$
TOTAL PERSONAL PROPERTY	\$

TOTAL ASSESSED VALUATION: \$

Tax Exemptions:

Homestead	\$ 16,650,000
Municipal	\$
School	\$
Churches	\$
Fraternal Organizations	\$
Veterans	\$
Benevolent	\$
Airports	\$
TOTAL EXEMPTIONS	\$

Other Statistics:

Tax Rate (Mils)	.00985
Ratio	100%
State Valuation (2022)	\$ 259,000,000
State Valuation (2023)	\$ 271,400,000
Tree Growth (Acres)	6,637.16
Tree Growth (Valuation)	\$ 2,381,683
Farm & Open Space (Acres)	3,066.79
Farm & Open Space (Valuation)	\$ 1,043,099
Homestead Exemptions	652
Homestead Reimbursement	160,472.500

Abatements:

McKay Home Remodeling
 McKay Home Remodeling
 Glennon, Wendy L

TOTAL

Supplements:

Snowe, Gertrude (TG) Bridgham,
 Gerard (TG) Bunker, Ronald &
 Evelyn (HE/VE) Bartlett, Bruce
 Bartlett, Bruce

TOTAL

Voter Registrar

Hello Minot,

Election	Date	Time	Location
Town Meeting Election	March 3 rd , 2023	4-8 pm	Minot Town Office
Town Meeting	March 4 th , 2023	9 am – close of meeting	Minot Consolidated School
RSU 16 District Budget Meeting	May 2023 (Day TBD)	TBD	Poland Regional High School
RSU 16 Budget Validation Election	June 2023 (Day TBD)	8 am – 8 pm	Minot Town Office
State Election	June 2023 (Day TBD)	8 am – 8 pm	Minot Town Office
State Election	November 2023 (Day TDB)	8 am – 8 pm	Minot Town Office

(Time and location can change if need be. Call the office for more information)

Minot Registered Voters

Republican – 826

Unenrolled - 673

Democrat – 527

Green Independent – 143

Libertarian – 3

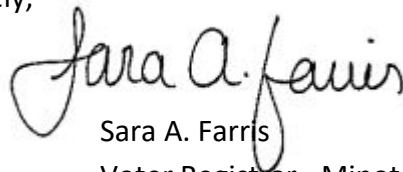
Total as of 12/29/2022 – 2,172

As always, the local Elections are just as important as the State/ Federal ones! By voting in local elections, YOU are deciding what your tax money is used on.

Registering to vote is easy! Come visit us at the Town Office, and you can register to vote right there. All you will need is proof of I.D. (Driver's License Birth Certificate, social security card, etc.) and residency (Tax Bill, Driver's License, Utility Bill, etc.). There are "closed periods" before elections that can affect making changes and registering. Please try to come in about a month before any election to check your voter status if you have any questions or concerns.

The Secretary of State's website is a great resource to keep you up to date with voter registration, elections, and absentee information. Just go to Maine.gov, click on the Government tab, and then scroll down to "Election & Voting." You can also find all this information on our Town website, minotme.org.

Sincerely,

A handwritten signature in cursive script that reads "Sara A. Farris". The signature is written in black ink and is positioned above the printed name and title.

Sara A. Farris
Voter Registrar - Minot, ME

Tax Collector

All amounts as of 12/31/2022

Please contact Office for the most up to date amount

Tax Collectors Report

Real Estate Taxes

2020 Unpaid Taxes

ALL ACCOUNTS PAID AS OF 12/31/2022

2021 Unpaid Taxes

BOOKER, ANGELA	1,126.68
CHRISTNER, ONIE	1,898.85
CRIMMINS, SUSAN H	3,072.63
DAVIS, TORY	2,658.46
DOSTIE, STEVEN A	756.78
HOLT, KIM	350.51
MARTIN PATRICIA A JOSEPH R CASSANDRA J	1,521.97
NOYES, CLYDE E IV	82.08
PARISE, MARK L	917.97
RAUBESON, ROLAND T	1,597.65
SMITH, FRANK W	1,408.95
WAKEM, KAREN J	1,235.38
WASHBURN & SON EXCAVATION LLC	893.43
WASHBURN, GREGORY	537.53
WASHBURN, GREGORY	5,183.38
Total for 15 Bills:	23,242.25

2022 Upaid Taxes

ACKERMAN, STEPHEN LEE	1,033.30
AGUMADU, OBINNA	496.11
BEAN, ROBERT A	1,096.06
BENNETT, FARRAH	74.04
BENNETT, FARRAH	5.32
BENNETT, FARRAH	0.59
BENOIT, CINDY	2,560.67
BISSON, JOSEPH A	1,457.68
BOLDUC, JODI	5,362.35
BOOKER, ANGELA	1,035.73
BOUCHER, TIMOTHY	1,262.72
BOURGET, DAVID	1,371.70
BOWE, TIMOTHY R	6,330.71
BOWIE, THOMAS C	2,166.57
BREMNER, KENNETH	3,115.60
BRETON TRUST AGREEMENT	730.44
BROOKS INVESTMENT & DEVELOPMENT	444.19
BROOKS, HAROLD	390.24
BROOKS, HAROLD M	494.77
CEPEDA, ANGELO	1,554.64
CHRISTNER, ONIE	1,860.96
CLARK DAVE LLC	8,567.97
COLBATH, DEREK	134.06
COOGAN, JANE M	550.30
COTE, CHERYL A	1,102.04
COTNOIR, CLAUDE A	662.07
COVERT, KATHLEEN L	1,791.40

CRIMMINS, SUSAN H	2,900.17
DAMON SHIRLEY R REV TRUST	558.20
DAMON SHIRLEY R REV TRUST	1,376.62
DAMON SHIRLEY R REV TRUST	863.99
DAMON, MARK A	918.08
DAVIS, TORY	1,949.32
DAY, THOMAS P	2,061.94
DELORENZO, KEVIN J	1,337.05
DEMERS, GLENNA	1,153.60
DOSTIE, STEVEN A	600.58
DUBUC, JOHN H	1,845.02
DUMONT, DOUGLAS	2,244.48
FLOWERS, JACQUELINE S	89.14
FLOWERS, JACQUELINE S	2,882.49
FORD PARK LLC	3,369.37
FORTIER, SUSAN A	2,563.99
FORTIN, APRIL L	2,940.83
FULLER, CHRISTIAN M	3,169.06
GARRISON, REGINALD	564.96
GARY TAMMY L, GARY ROBERT, GARY SIERRA A	2,109.52
GAUTHIER, NORMAN J	810.33
GAUTHIER, RONALD A	1,127.49
GLEEZEN, MARY ANN	3,079.20
GREENLEAF, PAUL R	1,149.29
GREENWOOD IRREVOCABLE TRUST	1,671.18
GREENWOOD IRREVOCABLE TRUST	1,164.50
GWARJANSKI, JOSEPH P	5,330.44
HANSCOME, FREDERICK A	2,121.15
HARLOW, JAMES M	1,346.07
HARLOW, JAMES M	984.61
HARRIS, MARK A	164.84
HEMOND, ALBERT J	2,425.97
HEMOND, ALBERT J	1,118.77
HOLT, KIM	418.86
HORRIGAN, SEAN C	904.71
JOHNSON, JARED W	1,553.89
JOHNSON, SCOTT R	1,377.87
JORDAN, WILLIAM P	212.81
KEEN, MELISSA A	759.63
KINNEY, TIMOTHY P	204.33
KOHLER DAVID W CHARLES E & ARIEL N	1,354.32
LAMBERT, MICHAEL P	1,434.42
LARLEE, MARGARET	1,757.30
LEBLANC, RAYMOND	641.74
L'ITALIEN, GARY J	2,183.88
MARCHESSAULT, NICK ONEIL	3,117.94
MARTIN PATRICIA A JOSEPH R CASSANDRA J	1,002.87
MARTIN, DANIEL M	1,600.22
MARTIN, MICHAEL	2,284.29
MCGINLEY, JOHN H	478.24
MICHAUD, JOSEPH II	1,982.10
MOOAR, DIAN J	730.26
MORIN, NANCY	1,649.96

All amounts as of 12/31/2022

Please contact Office for the most up to date amount

NADEAU, DONALD	2,498.33
NELSON, KERI R	1,552.34
NICHOLS, DWIGHT	69.10
NICHOLS, DWIGHT	51.82
NOYES, CLYDE E IV	1,336.60
P & J THERIAULT LLC	3,781.08
PALMAN, COLE R	1,042.94
PARISE, MARK L	2,175.40
PARISI, JAMES S	5,633.41
PARKER, ERROL	172.74
PARKER, STANLEY	483.67
PERKINS, ANDREW T	877.26
PLANTE, CASSANDRA J	1.20
PRATT, REGGIE	396.29
RAUBESON, ROLAND T	1,579.05
READ, BRENDA LEE	1,219.40
RIDLEY, TRUE C	101.52
ROHANI, PARIVASH	34.47
ROSS, TODD C	1,568.63
ROWBOTHAM, ALBERT A JR	2,775.86
S & J DEVELOPMENT LLC	34.54
S & J DEVELOPMENT LLC	2,998.06
SAUCEDA, HATTIE R	930.27
SAWYER, STANLEY	327.95
SEELEY, TERRI-LEE	2.41
SENNETT, MAE E H	2,295.86
SHOSTAK, MICHAEL S	1,545.20
SLATTERY, JOHN W	1,893.71
SLATTERY, WAYNE J	1,816.88
SMITH, DONOVAN G	1,311.36
STEVENS, CAMERON R	2,362.03
STURGIS, BRUCE G	1,258.36
TDR DEVELOPMENT CO LLC	3,180.82
THERRIAULT, RENE LEE	1,658.54
TITUS, TINA M	20.73
TITUS, TINA M	1,899.80
TUFTS, WILLIAM	713.66
WAKEM, KAREN J	1,044.28
WALKER, CHRISTINA E	1,158.93
WALLINGFORD REALTY LLC	524.14
WALLINGFORD, WILLIAM C	378.30
WALLINGFORD, WILLIAM C	218.94
WALLINGFORD, WILLIAM C	298.75
WASHBURN & SON EXCAVATION LLC	660.35
WASHBURN, GREGORY	488.61
WASHBURN, GREGORY	5,147.61
Total for 126 Bills:	190,815.32

2023 Pre-Payments

BARTLETT, BRUCE	4.31
BERNIER, BARBARA L	9.00
BIGELOW EARL H RYBECK KATHLEEN A	22.11
CAPEN, III JOHN A	13.42
CASTONGUAY, JEAN	5.50
CLOUGH, BENJAMIN R	1.00

COTE, THOMAS R	0.72
DECOSTER, DENNIS	0.16
FARRIS, NICHOLAS S	13.37
FLAHERTY, JOHN J	0.31
GILLIAM, RAY J	0.36
GILPATRIC, DOUGLAS E	194.35
GRAY, JEANNETTE H	68.42
HAMMOND, MICHAEL	833.62
HART GUY ENTERPRISES INC	82.54
LARRIVEE, THOMAS G	0.48
LAVOIE, ARTHUR S	9.90
NAZAROFF JR, KEITH M	3.00
SIMPSON, TERENCE P	0.15
SMALL-LECLAIR, JANICE CARRIE	100.00
SZCZESNY, JOSEPH A	0.10
TODD L JOHNSON, SR & MELISSA K	241.63
JOHNSON FAMILY TRUST	
Total for 23 Accounts:	1,604.45

Personal Property Taxes

2020 Unpaid Taxes

VILLAGE TRADING POST	169.51
----------------------	--------

2021 Unpaid Taxes

VILLAGE TRADING POST	154.66
----------------------	--------

2022 Unpaid Taxes

MINOT COUNTRY STORE	44.42
ROCKWELL AUTOMATION, INC	18.20
WEST MINOT MILLWORKS INC	77.09
Total for 3 Bills:	139.71

Sara A. Farris
Tax Collector

**** ALL ACCOUNTS AS OF 12/31/2022**

Highway Department

Highway Report Replacement Schedule

A big “thank you” to the members of our crew!

Scott Parker, Highway Director

Ryan Bruno, Foreman

Donald Donahue

Timothy Knights

John Lizotte

Highway Report

Dear Minot Residents,

It was a very good summer for the Highway Department this year, weather wise. With the dry summer, we were able to complete more small ditching projects than normal, as the lack of rain caused the fields and cemeteries to not need to be mowed as much.

As part of the three-year paving program, the main focus of our work this year was ditching and changing culverts on Holbrook Road and Hersey Hill School Road. As we all know, the price of crude oil skyrocketed this year and so did the price of hot top. The price of hot top this year was at an all-time high as we paid almost \$20.00 more a ton this year. I am thankful for the paving bond as it allowed us to complete Brighton Hill Road last year when prices per ton were cheaper and allowed us to start at a lower price with our paving contractor, due to a multi-year agreement.

This coming year is the last for the bond and the prices for material will determine how much of Pottle Hill Road will be paved. I am hoping we can at least pave one mile starting by Verrill Road and head to Woodman Hill Road. Moving forward, I hope that we will be able to continue with this style of paving program due to the success of the last three years.

With the parts shortages that have been going on, we still have not received our new plow truck. After talking to the dealer, we may take delivery in late spring at the earliest. Having said that, we have repaired a lot of things on the Sterling to keep it going until then as we still need it for a trade toward the new truck.

The increases in the Highway budget this year are based around the cost of fuel and supplies. We are paying around three dollars more per gallon this year than in the past. The cost of parts used to keep equipment maintained has also gone up, and I opted to hold off on some of our fall projects to not overdraft any accounts, as we did not anticipate such an increase in fuel costs when the FY2022 budget was created.

The Selectboard, Administrator, and I have talked about keeping the ¾ ton truck for five years instead of four in hopes that prices come down on potential replacements, but we will also be revisiting the replacement schedule on the plow trucks. It is taking a year to eighteen months for new trucks to be built and delivered, and, with all the electronics and emissions on them, they are not lasting as long without expensive repairs and break downs.

Despite the unexpected financial concerns that we had this year, we were still able to accomplish Department objectives and keep equipment operational and roads safe. The newer backhoe continues to be an invaluable investment, especially this current winter with ice- and

snow-plugged culverts as well as storm clean up. We thank the Town for supporting that purchase.

I want to thank the residents of Minot, the Board of Selectmen and the Town Administrator for the support and trust that you give the Highway Department.

Sincerely,

Scott Parker
Highway Director

Highway Department

Highway Department Replacement Schedule

<u>YEAR/MAKE</u>	<u>DESCRIPTION</u>	<u>YEAR PURCHASED</u>	<u>ANTICIPATED USEFUL TERM</u>	<u>REPLACEMENT DATE</u>
2020 RAM	3/4-ton Pickup	2020	5 years	2025
2008 Sterling	Plow truck	2008	14 years*	2022
2008 Komatsu	Loader	2009	15 years	2024
2012 Peterbilt	Plow Truck	2011	16 years*	2026
2017 GMC	1 ton Pick Up	2017	10 years	2027
2015 Peterbilt	Plow Truck	2014	16 years*	2030
2019 Peterbilt	Plow truck	2018	16 years*	2034
1990 670B	Grader	1990	30 years	NA
John Deere 310SL	Backhoe	2020	30 years	NA
202X	Plow truck	2023	16 years	2039

*Due to the fact that we have four (4) plow trucks, we are financing them for no more than 4 (four) years and they are on a 16 year rotation schedule. However, this program will be evaluated this year to determine whether is cost-effective or feasible in this current market.

We also have mowing equipment and other miscellaneous equipment that will need to be replaced but this will be done on an as "needed basis" and not necessarily on a replacement schedule like the major equipment.

Public Safety

Report of the Fire Chief

Minot Fire-Rescue Members as of December 31, 2022:

James Allen, Fire Chief

Dale Doughty, Deputy Chief

Steve French, Deputy Chief

Tony Corey, Captain

Patrick Francoeur, Lieutenant

Doug Bishopp

Dean Campbell

Joshua Conklin

Matthew Conklin

Dylan Ellis

Roseann Francoeur

Tyler Kimball

Code Enforcement Officer Report

Scott McElravy

Animal Control Report

Robert Larrabee

Fire Department

Dear Minot Residents,

The Minot Fire Department saw 2022 as a glimpse of light at the end of the tunnel that was created by the COVID-19 pandemic. Following the late 2021 Delta and Omicron Variant related increase in both numbers of cases as well as the severity of illness, the department was not without concerns. We struggled with the mandates for all members to be vaccinated, and, unfortunately, lost at least one senior member due to the vaccination requirements. However, I stand firm that without the vaccinations, we could have possibly lost more staff. As spring approached the numbers of individuals affected continued to decline and the fire department was, again, better able to have more open meetings and trainings. Regulations to assure employee safety resulted in the loss of 23% of our roster related to vaccination status.

As many of you already know, volunteerism is dying across this nation and firefighting has been particularly hit hard. I do not know of any Fire Department that is not looking for additional manpower, either volunteer, paid on-call (such as Minot), or full-time career. I want to thank those members we still have, and are able to respond, for helping us to continue to meet our mission as best we can. We continue to seek new firefighters and EMS personnel who are willing to join. We are seeking individuals who live in Minot to step forward and become a neighbor helping neighbors.

In these trying times, once again mutual aid is more important than ever. Most years I wrote these reports to better justify Minot Fire responding to other communities. This year we had several fires that, without mutual aid providing assistance, we would have probably had much worse outcomes, including a significant fire at Hemond's Garage in late February.

During the past year, we dealt with a drought situation that created a very hazardous situation resulting from extended periods without rain. This created diminished water supplies in Town, which are necessary as we have no fire hydrants in Minot. Several reliable water sources became unusable as the drought persisted into the fall. With these heightened risks, we continue to ask that residents of the Town follow the outdoor burning regulations that are available on the State Department of Forestry website (https://www.maine.gov/dacf/mfs/publications/rules_and_regs/openburning.pdf).

A burning permit is required for all outdoor burning other than a "cooking or warming" fire, which is described as approximately 3-4 feet diameter and a fire less than 12-14 inches tall). Fire permits are available online at either <https://apps1.web.maine.gov/burnpermit/public/index.html> or <https://www.wardensreport.com>. Both sites will provide you with a permit (weather-condition dependent), and both are now free of charge. On some occasions, a decision is made to ban

burning based on conditions, and these webpages are updated to reflect the most current conditions. Burning without a permit is a crime and the forest service is summoning individuals for illegal burning.

Through the efforts of our members and State Grant funding, we have updated the forestry pump on Truck-5, replaced the primary attack hose with lightweight rigid booster hose, and we have 12 new forestry backpacks which arrived in January. These tools were used several times this past year.

At Town Meeting, additional funding was approved to purchase new breathing apparatus (SCBA). Our current apparatuses are now 20+ years old and outdated. The Fire Department teamed up with Auburn Fire to piggy-back on their bid process to help decrease costs related to small purchase amounts. Through this process we have purchased five (5) new SCBA that are now installed on Engine-8. Because we need to update all our previous SCBA, we are in the process of obtaining seven (7) additional used SCBA packs from Auburn Fire, which will bring us back into compliance for the next several years. We have chosen to purchase SCBA with different “born on” dates so we can spread future purchases out over several years rather than needing to replace all the SCBA at once.

My goals for 2023 include:

1. Increase membership and add both firefighters and EMS personnel based in this community to better serve the Town.
2. Potentially convert our forestry truck (Truck-5) to a stake bed platform from a pickup bed. The chassis is still in decent shape and restructuring the bed will increase the equipment we can carry and carry safely. I will still continue to try to locate a Federal Surplus truck if available.
3. I want to investigate adding additional insulation to Central Station and the West Minot Village Station. This project was on our radar this past year, however, COVID-19, the construction, and real estate boom prevented this from happening. Central Station was built in the mid-1970s and has minimal insulation (it was originally built with electric heat). The Village Station precedes that by approximately 2 decades. We will apply for State/Federal assistance grants to help fund this project.
4. Now that the COVID-19 restrictions have started to subside, I want to increase the Department’s community involvement. My vision includes increased public

service announcements on both the Town's Webpage and the Department's Facebook page.

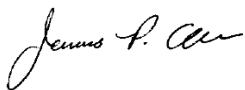
5. I would also like to develop some community based educational presentations, which may also be available electronically in case we are not able to do in person community meetings.

As this report was being written we were involved in the Christmas storm of 2022. During this storm and the one a week earlier, we responded to over a half dozen calls related to Carbon Monoxide alarms and in some cases poisonings. In all of these cases, the calls came in during times the occupants were sleeping. In some cases, a portable generator was being used and used incorrectly. Other cases involved incorrect use of alternative heating appliances or using heating units that have not been maintained to manufacturer's specifications. PLEASE, install smoke and CO alarms, change batteries regularly, replace if more than 10 years old, and test at least monthly. Detectors save lives!!!

6. I will also be looking to find a recommendation for replacement Fire Chief.

I accepted a promotion at work this past year and my availability is almost non-existent during the workweek. And, as I approach retirement age it's time to step down, hopefully back to being a Deputy Chief. I started my career in EMS in 1974, I then started with the Auburn Fire call force in 1982 and finally to Minot Fire in 1985. With almost 50 years of public safety service under my belt, I believe it is time to let someone younger and more able be in charge and find out what weekends and full nights of sleep are all about.

Respectfully,



James P. Allen Fire Chief

Code Enforcement Officer

It seems every year provides some unique challenges which keeps this work interesting. CDC regulations eased up a bit from last year. Zoom meeting and training are now the new norm, but I noticed that a lot of training or workshops that had traditionally been live, opened back up that had been closed off during the last couple years.

This year seemed to keep us jumping as a lot of projects were going on.

There were four (4) demolition permits given out for the removal of some garages and a barn. (Not listed are several small decks etc. that were removed and replaced.) There is state mandated paperwork that is involved in moving any mobile home and this is always recorded. There were four (4) mobile homes that were removed from Minot.

*****As of 12/5/2022 // Looking back at spreadsheets, I can see why I thought things were so busy. There were fifty-six (56) building permits issued.

Of these, there were ten (10) new homes permitted in 2022.

The remainder of the building permits issued included two (2) accessory apartments, several additions to both homes and garages, quite a few remodeling projects, several new and remodeled deck project, several garages (some typical and some quite large), two (2) barns and several outbuildings. Of course there were some roof solar panel installation jobs, one ground mounted solar panel project, a couple porches, and some swimming pool installations.

It was a rather busy year for plumbing too. Forty-three (43) plumbing permits were issued this year. The plumbing permits included new and revised/repaired septic systems (18). There were internal plumbing permits (25) of all sorts from new homes to remodels to water treatment systems.

Most building construction projects have several required inspections. Septic systems require at least two inspections per project and I almost always spin back by a job to make certain it has been properly covered with loam, seed and hay or some alternative method. Most plumbing permits require a rough-in and a final inspection.

Most weeks a good amount of time is typically devoted to job site inspections for building and plumbing projects. My time in the office is spent doing plan reviews and approving permit applications. There is quite a bit of research involved in this line of work that takes substantial amounts of time.

Typically the CEO office receives a lot of phone calls each day, the number, of course, depends on the season. From early spring until mid November it is not unusual to get 3 or 4 phone calls a day. Of course some days the phone does not stop ringing and on slow days it rings less.. We also receive between 30 to 40 emails per week.

The phone calls and emails fall into various categories.

We get lots of various land use questions on properties, ordinances and codes.

"What district is my property in?"

"Are there any setbacks in my district that I need to be aware of?"

"Can I add an accessory apartment to my home?"

"Can I subdivide my property?"

"Do I have enough land to sell off a piece to someone so they can build a home?"

"What are the setback distances where I live?"

"How close can I build to a brook, stream or wetland?"

"I want to build (whatever a project might be); do I really need a permit?"

"Can I operate a business (whatever it might be) out of my home?"

There are also a lot of other land use and building questions (too many to list) that come into the office.

Every year there are a good number of questions about what can be done with properties not yet purchased. There are naturally a lot of calls concerning ongoing projects, inspections, and various questions. Each year the office receives a few calls concerning complaints, but less than one might think. There are a lot of questions via phone conversations and emails about the Minot ordinances and building code questions for potential projects.

Almost every week I have at least one person tell me that they would not want my job. There are a few "challenging situations" each year that come up. For the most part, my job is simply dealing with citizens and contractors that want to get some projects done and to do things the right way.

I look forward to working with the citizens of Minot and those that hope to move into this beautiful area. Please feel free to contact the office with any questions or concerns via email or a phone call. I really enjoy speaking to contractors and citizens but if you get serious about some project you will find that I will request to do most of our dialoguing on email. That way we both have a documented paper trail of what was discussed on most all topics.

Scott McElravy

Code Enforcement Officer / LPI

Cell (207) 754-6881

codeofficer@minotme.org

Animal Control Officer

Complaints from 2022

Type of Complaint	Number
Animal Bites	3
Dog Pick Ups	10
Animal Trespass	4
General Cat Complaints	17
Dog Complaints	30

Generally, I visit the Town daily. If you need to reach me, please call Dispatch at 207-753-2599.

Remember: Rabies is fatal! For everyone's safety please vaccinate your dogs and cats. Please see the enclosed fact sheet about rabies and visit the Town's website for additional resources. Local rabies clinics, including ones hosted at the Town Office, will be posted to the Town's Facebook page.

Robert Larrabee
Animal Control Officer

A note from the Clerk...

Dog registrations are available starting October 15th every year. You are required to register a dog by 6 months of age. To register your dog, please bring each dog's current rabies certificate and certificate of alteration (if spayed/neutered). There is a \$25 late fee per dog starting February 1st.

Registrations for new dogs and re-regs, are now available online! You can find the link on our website under "Online resources".

Rabies

Fact Sheet



What is rabies?

Rabies is a disease that affects the brain and spinal cord and is caused by a virus. It is almost always fatal. Rabies in people is rare in the United States. Rabies in animals – mainly wild animals – is common in Maine.

How is rabies spread?

The rabies virus can be found in the saliva, brain, and spinal cord of infected animals. Rabies is spread when infected animals bite or scratch another animal or person. The virus can also be spread if saliva or tissue from the brain or spinal cord gets into broken skin or the mouth, nose or eyes. These are called rabies exposures. Rabies is not spread by petting the fur of a rabid animal. It is not spread by blood, urine, feces, or by touching dried saliva of a rabid animal. It is also not spread by skunk spray.

How soon after an exposure will a person get sick?

It could take weeks to years for a person to show signs of rabies after being infected. Most people start showing signs of the disease within one to three months after a true exposure to a rabid animal, in the absence of treatment.

How soon after an exposure will an animal get sick?

It can take 2 weeks to 6 months for a domestic cat or dog to show signs of rabies after being infected. It is not known how long after infection a wild animal will get sick.

What are signs and symptoms of rabies?

Early signs of rabies in people may include fever or headache, but this changes quickly to nervous system signs, such as unclear thinking, sleepiness, or worry. Once someone with rabies starts showing signs, they usually die. This is why it is very important to talk to a healthcare provider right away if you are bitten by any animal, especially a wild animal.

Animals with rabies usually act strangely once the virus gets to their brain, but signs may vary. Some animals may seem shy and fearful while

others become mean. Some rabid animals stumble as though drunk, seem lame, or seem very friendly. You cannot tell by looking at an animal if it has rabies, so avoid contact with all wild animals – especially bats, skunks, foxes, and raccoons – and any animal that you don't know.

Is there a test to tell if an animal has rabies?

The state public health laboratory in Augusta can test an animal's brain tissue to find out if it has rabies. However, rabies can be ruled out in domestic animals without testing through a 10 day confinement period. There is no blood test for rabies.

Which animals can get rabies?

All mammals, or animals with fur that produce milk, can get rabies. Some animals are more likely to get rabies, including raccoons, skunks, foxes, and bats. Rabies is very rare among small rodents like squirrels, rats, mice, and chipmunks. Rabies is rare in vaccinated pets and farm animals. It is important to make sure that all pets and farm animals stay up to date with their rabies shots to keep them from getting rabies and spreading it to their owners and other animals.

What should you do if you or your pet were exposed?

If you or your pet had contact with a wild animal or animal that you don't know, follow the steps below to prevent rabies.

1. Wash the wound thoroughly with soap and water.
2. Call your healthcare provider. He/she will help you decide if you need to be treated for rabies. Maine CDC can help assess rabies exposures and recommend control measures.
3. Contact your town's Animal Control Officer (ACO) if the attacking animal is domestic, like a dog or cat. Reach the ACO by calling the town office or local/state police.
4. Contact your local Game Warden if the attacking animal is wild, like a raccoon or skunk. Reach the Game Warden by calling state police.

- 5. If your pet was bitten or scratched by an animal, call your veterinarian and the ACO or Game Warden.

What is the treatment for people exposed to rabies?

Treatment for people exposed to rabies is a combination of vaccine and immunoglobulin (RIG) shots. This is called “post-exposure prophylaxis,” or PEP. The number and type of shots needed depends on a person’s health status and whether he/she has been vaccinated for rabies in the past.

If the attacking animal was captured and can either be confined and observed or tested for rabies, your healthcare provider can usually wait for the outcome before deciding if treatment is needed. Rabies treatment is generally not needed for squirrel, mouse, or other small rodent bites.

If PEP is recommended:

- **An unvaccinated person** should get 4 doses of rabies vaccine – one dose right away, along with a dose of RIG, and 3 more doses of vaccine on the 3rd, 7th, and 14th days after the first shot is given.
- **A person who had pre-exposure vaccine or a complete regimen of PEP** should get 2 doses of rabies vaccine – one dose right away and one 3 days later; no RIG is needed.
- **A person who has a weakened immune system** should receive 5 doses of rabies vaccine – one dose right away, along with a dose of RIG, and 4 more doses of vaccine on the 3rd, 7th, 14th, and 28th days after the first shot is given.

How can you prevent rabies?

- Make sure your pets are vaccinated against rabies. By law, all dogs and cats must be vaccinated.
- Avoid contact with all wild animals and any animal that you do not know.
- Fasten trashcan lids tightly and do not leave pet food outside. This brings animals like skunks and raccoons close to your home.
- Talk to a trained exterminator or contractor about "bat-proofing" your home.
- Do not handle sick or hurt wild animals yourself; call your ACO or a wildlife rehabilitator.

- ACOs, veterinarians and their assistants, and others who have a lot of contact with stray animals or wildlife should think about getting the pre-exposure rabies vaccine.

Where can I get more information?

For more information, contact Maine CDC by calling 1-800-821-5821 or visiting the website <http://www.mainepublichealth.gov/rabies>. The U.S. Centers for Disease Control and Prevention website - <http://www.cdc.gov/rabies> – is another excellent source of health information.

Important Telephone Numbers

Maine CDC Disease Reporting and Consultation
(800) 821-5821 TTY: Maine Relay 711

Health and Environmental Testing Laboratory
(207) 287-2727

State Veterinarian
(207) 287-3701

State Police (Nights and Weekends)

Augusta	(800) 452-4664
Gray	(800) 482-0730
Houlton	(800) 924-2261
Orono	(800) 432-7381

Game Warden Service (Weekdays)

Ashland	(207) 435-3231
Bangor	(207) 941-4440
Gray	(207) 657-2345
Greenville	(207) 695-3756
Sidney	(207) 547-5300

Document updated 7/5/16

Source of information: Center for Disease Control and Prevention <http://www.cdc.gov/ncidod/dvrd/rabies/>

Town Boards, Committees & Organizations

Planning Board

Cemetery Committee

Minot-Hebron Athletic Association

Minot Historical Society

Minot Moonshiners Snowmobile Club

Community Events

Planning Board

It has been my pleasure to chair the Minot Municipal Planning Board since the start of 2022. The Planning Board is a volunteer citizen panel charged with overseeing administration of the local Land Use Ordinance. The purpose of this Ordinance is to protect the rights of property owners in Minot by striking a balance between competing interests, public and private, regarding development and, just as importantly, protect the interests of all citizens by ensuring that development follows State of Maine mandates to protect the health & welfare of the general public.

In this second role, the Board will once again submit, for your approval at Town Meeting in March, several minor changes to the Land Use Ordinance. Immediately after the last Town Meeting, the Town submitted to the State Department of Environmental Protection extensive amendments to our Ordinance intended to bring it into compliance with recently updated State Guidelines regarding timber harvesting standards and shoreland zoning. These amendments to our Ordinance have since been accepted by the State with certain conditions, including the addition of new and clarified definitions. Although these additional amendments are “must pass”, submitting them for public approval at Town Meeting is a necessary part of the due process to ensure public transparency and accountability in this great democratic system of which we are all a part. I encourage you to review the language of the warrant to be submitted at the 2023 Town Meeting and support its acceptance.

Also, we find ourselves in similar circumstances regarding the recent passage of State legislation, LD2003, intended to address the shortage of affordable housing in Maine. This report is not a forum appropriate for discussing the political merits of legislation, aside from noting some lack of clarity in its wording and intent, and, as of this writing, interpretation remains fluid. Nonetheless, we must make a best attempt to grapple with the impact the new law has on our local Ordinance. You may expect to hear fresh details and a warrant with proposed changes at Town Meeting.

Speaking broadly, 2022 was a year in which Code Enforcement stayed extremely busy, but the Planning Board actually cancelled three monthly meetings for lack of new agenda business. To interpret this as measure of activity, in this past year 2022 Minot citizens were busy with many smaller projects, but little in the way of subdivisions or major development activity.

It is my intention, God and the Town Selectpersons willing, to serve you another year as Planning Board Chair. Before closing, I must also thank the several other members of the Board for volunteering their time and unique perspectives to make this aspect of local governance work for all citizens of Minot.

Best Regards:

Jim Brown; Board Chair

Cemetery Committee

The Committee continues to work to maintain our cemeteries as best we are able. Our objective is to try and preserve and protect the dignity of those who have passed on and have nobody to care for these burial sites.

We started the year by replacing the trees that were removed at Center Hill. The new trees are coming along fine and are a nice addition to the cemetery.

We have continued with having trees and limbs in Riverside trimmed and/or removed to prevent damage to monuments. We have more to do in others and at least one cemetery is up for discussion as to whether it is the town's responsibility or Maine DOT?

The Committee has found and visited about 25 of the 28 cemeteries in town. Many of these are almost inaccessible with no public access. They range in number of burials from 2 to numerous. Most have at least one or more veteran's site, of which we are responsible to maintain by Federal law, with some dating back to late 1700's or early 1800's. Our immediate plan is to provide proper signage, identifying by name, each of these cemeteries, where feasible and practical and repair or remove fencing, depending on location.

We are in hopes of having a clinic in the Spring to better educate caretakers on cleaning monuments and stones. This would be put on by the Maine Old Cemetery Association, hoping that lot owners will take an interest in this as well.

As a result of the drainage work done at Center Hill two years ago, it seems to have been a positive and beneficial move. This will now allow us to move forward in designing and developing a section of the cemetery for cremations only, allowing more usage with less space and better utilization.

Cremations are fast becoming the preferred means with over 80 % of all deaths last year in Maine being cremations. This figure has grown by about 40 % since we began developing Center Hill in 2007.



Picture Credit: Brittany Hemond

The Committee thanks the taxpayers for their past and continuing support. We thank the Highway Dept for all they do in keeping our cemeteries mowed and trimmed. Last, but not by any means least, the Administrator and Select Board for their support.

We continue to welcome any suggestions, help, or support.

Regards,

G.A. "Buster" Downing - Chairman

Minot Hebron Athletic Association

MINOT HEBRON ATHLETIC ASSOCIATION

P.O. Box 33
Minot, ME 04258



The Minot Hebron Athletic Association (MHAA) is a local, non-profit organization that has been committed to offering organized sports to the young residents of Minot and Hebron since 1972. Thanks to the efforts of many townspeople and local businesses, children of these communities have been able to participate in baseball, softball, soccer, and basketball.

In the past few years, MHAA has remained steadfast in our commitment to our young athletes but have been met with more and more challenges. Many of the challenges are due to decreased volunteers. Additional help is always needed for annual field clean-up and closing, coaching, refereeing, improving our facilities, and much more. We also have vacancies on our Board and are actively looking for individuals to help keep our programs moving forward for years to come. Your time and dedication make a difference! If you are interested in joining MHAA, please reach out to Brianna Michaud at mhaa@mhathletics.com.

Elected Board members for 2023:

President: Brianna Michaud

Vice President: Tessa Brown

Treasurer: Bobby Martin

Secretary: VACANT

Baseball Director: Mike O'Connor

Field Maintenance Director: VACANT

Assistant Baseball Director: Stevie Ray

Director of Softball: Josh Fecteau

Director of Basketball: Terry Spaulding

Snack Shack Coordinator: VACANT

Director of Soccer: Jeanne Wallingford

As part of our commitment to serving all young athletes in the Minot and Hebron areas, we have worked hard to ensure registration fees remain affordable for families. We are incredibly grateful for our generous sponsors who have helped to support our programs, fields and equipment. Sponsoring MHAA is a great way to show your commitment to the local community and promote your business. We have a variety of sponsorship opportunities that help provide uniforms, keep fields playable, and maintain equipment. If you are interested in supporting MHAA, please contact Tessa Brown at sponsors@mhathletics.com.

To stay up to date on program registrations follow us on Facebook
[@MinotHebronAthleticAssociation](https://www.facebook.com/MinotHebronAthleticAssociation).

Minot Hebron Athletic Association

We want to thank everyone who supports our programs. Whether giving your time or financial support, your assistance is what has allowed us to continually reach our goal of providing safe and fun athletic programs to all young Minot and Hebron residents.

Sincerely,

Brianna Michaud
President of MHAA & Minot Resident
mhaa@mhathletics.com

Minot Historical Society

Our goal to learn, preserve and share the rich history of the Minot, Maine area continues. We are pleased to say our meeting schedule for 2022 was much improved as the virus slowed.

The Society has installed a plaque in honor of Mesannie Wilkins on Jackass Annie Road near the top of the hill where her cabin was located.

Mesannie received national attention in 1956 after she traveled cross country to view the Pacific Ocean with her little dog Depeche Toi (Hurry Up), a pack horse, Rex, and her riding horse, Tarzan.

Work continues and The Elijah Jones house has a new entrance.



Picture Credit: Fern Bosse

The Quinby-Perkins Room has been finished. Four new windows have been installed and work continues organizing donations and genealogy materials.

The Society welcomed descendants of Elijah Jones who visited from New York State.

The Center Minot Church is also a part of The Minot Historical Society. The Church was dedicated November 25, 1846. Services are held every Sunday in August and the Sunday between Christmas and New Year's Day. Repairs to the Church are ongoing. This past fall the windows on one side were puttied and painted and when weather permits the rest of the windows will be done and the shutters repaired and painted.

The 2023 calendars are for sale. This year the pictures are of "old" Minot and will stir many memories. Stop in at the Minot Town Office to purchase one.

Call Jeanne at 345-5871 to join The Society, renew your membership, buy a calendar or arrange a visit to The Elijah Jones House for genealogy research.

To learn more, like us on [Facebook](#), e-mail us at MinotHistoricalSociety@gmail.com or visit the web site, MinotHistoricalSociety.wordpress.com.

Center Minot Church
512 Center Minot Hill Road
Minot, Me. 04258

Any questions feel free to call, Sylvia Bosse (739-6070)

Minot Moonshiners Snowmobile Club

The Minot Moonshiners meet every month on the second Tuesday of the month at 7pm at the Minot Moonshiners Clubhouse at 1299 Woodman Hill Road. Weather-permitting, we plan group rides and family fun events near the clubhouse. Last year's membership drive put us at 58 members, and we are continually trying to meet our goal of 75 members by the end of this season. Because of the lack of snow, our membership numbers are down this season. You can reach us at PO Box 61, Minot. To become a member, we just need your name and address and \$30.00, which will cover your Maine Snowmobile Association membership and also your club dues.

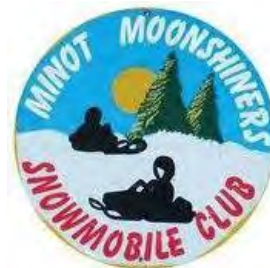
Volunteerism is high in our club and reflects the values that make Minot a great place to live. Although we do need snow for our trails to be used, we work hard year-round to be ready for when the snow finally arrives. Along with monthly meetings, we hold an annual open house at the Minot Moonshiners Clubhouse. Minot landowners have continued to be the best part of our snowmobile club. Without access across their land for snowmobiles and trail work, our trail system would not exist. We have approximately 40 miles of trails, connecting to several other towns. We are continually working to maintain and improve our trail system. This fall we have been removing downed trees and brush from our trails. We also purchased a 1989 Chevy which has been converted into an alternate machine to drag the snowmobile trails.



If you have any questions or suggestions, please join us anytime at a meeting, or email President Jeff Gagnon or Trail Master Dave Castonguay at minotmoonshiners@gmail.com. Thank you to all members that keep our club going. You help keep the trails safe and open! Ride right!

Respectfully,

Jeff Gagnon
President



Community Events

Tentatively, the plan is to hold the following events:

- Easter egg hunt: Saturday, April 1st (rain date April 8th) at the Town Office complex. Plan is to include crafts and a special appearance from the Easter Bunny!
- Community Day: We would love to hold this in 2023, but we need more help pulling everything together.
- Tree Lighting: Saturday, November 26th on the Town Office front lawn. Plan is to include light refreshments and character visits!

Please check Facebook or the Town Website for details on each of these events.

We are always looking for individuals to get involved and offer their creative ideas to make these events special. Financial support for these efforts come from the sale of Minot t-shirts, which are on sale at the Town Office.

If you are interested in helping or have suggestions for future events, please reach out to the Town Office staff and let us! We look forward to seeing you this year!



Education

Superintendent

Adult Education

Scholarship & 2022 Awards

Poland Regional High School

Bruce Whittier Middle School

Minot Consolidated School

Community Club

RSU16 Superintendent



RSU 16
MECHANIC FALLS • MINOT • POLAND

www.rsu16.org

Kenneth J. Healey, Superintendent
Amy Hediger, Assistant Superintendent/Curriculum Director
Stacie Field, Business Manager
Craig Worth, Director of Operations

January 2023

Dear Citizens of Mechanic Falls, Minot, and Poland,

We start the New Year with hope and optimism. The beginning of the 2022-2023 school year has had a very normal feel and flavor to it, so far. The RSU 16 employees are mostly back to business as usual and are hyper focused on elevating the academic and social losses created by the pandemic and subsequent close down and Covid 19 restrictions, by introducing added academic and social support this school year. Please know that what has been lost will take several years for the public school system to rebound and bring our students back academically and slowly show annual improvements. With the help and support of our community, we feel very strongly that this can and will be accomplished.

This school year has also seen some significant administrative changes. After 23 years, Cari Medd moved to be Superintendent in MSAD 52 and was replaced by Erik Anderson as the Principal of Poland Regional High School (PRHS). Erik comes to PRHS after serving as the Assistant Principal, Lewiston Middle School. Additionally, Lisa Burns has moved closer to home and is now a Principal in South Portland. With her departure there is a new administrative team at the Poland Community School (PCS). Brandi Comeau has been elevated to be the Principal and Denelle Gendron has assumed the responsibility as the Assistant Principal. Both of these educators come to their positions with many dedicated years of service to the school, the school district and Maine public education.

RSU 16 still continues to see shortages in our teaching staff, education technicians, food service workers, and, probably the most impactful shortage, our bus drivers. We have four teachers who are teaching on an emergency certification, mostly elevated from the educational technician ranks resulting in additional education technician shortages. Educational technicians are assigned to our most needy students and classroom environments, leaving many special education students underserved. The food service workers have been masterfully managed by the Food Services Director, moving the puzzle pieces around to get the best support from our existing staff. Finally, the bus driver shortage is real and cumbersome. The Transportation Director has his own puzzle pieces to move around, virtually, every run each day. When a run is unable to be filled, parents are informed that the bus run is canceled and are asked to provide family transportation during these critical shortages.

Finally, I have announced my retirement and will leave at the end of the 2022-2023 school year. I would like to say what a joy it has been for me to serve as your superintendent and I have been truly humbled by this experience. Any success that might be falsely attributed to me, really rests with the strong RSU 16 family of administrators, teachers, support staff, administrative support staff, students, parents and community. Thanks for the memories!

Sincerely,

Kenneth J. Healey

Kenneth J. Healey

RSU16 Adult Education



RSU 16 ADULT EDUCATION Mechanic Falls ~ Minot ~ Poland

Making a Difference Since 1984

January 2023

Dear Residents,

In 2022, Adult Education celebrated the accomplishments of 12 new graduates at our cap and gown graduation ceremony on Friday, June 10. Friends and family members gathered in the Elm Street School gymnasium to recognize the achievements of these students and to watch as graduates collected their diplomas. Our Academic Achievement Award was given to Acadia Arsenault for her outstanding performance in multiple subject areas. Prior to receiving their diplomas, graduates personally thanked family, friends, and even a former elementary school teacher, for supporting them in their educational journey, by presenting them with a red rose.

During the 2021/2022 school year, which began with a five-week summer session, we served over 60 students in academic High School Diploma and HiSET programming as well as Career Advising and computer classes. In addition, we also served 56 residents through various community enrichment classes, such as fitness, arts and crafts, outdoor safety education, informational sessions, etc. over the course of the school year. We were happy to be able to resume these interactions with our community.

Please watch for our classes in future course catalogs which are mailed to residents twice per year - or visit our website at <http://mechanicfalls.maineadulted.org/> for updates. You can also stay connected with events and developments by finding us on Facebook or Twitter. If we can be of assistance in any way, please email jrose@rsu16.org or call 345-3217. As always, your ideas, support and involvement are always welcome and appreciated!

Respectfully,



Jenny H. Rose
Director

(207) 345-3217 ♦ fax 346-6223 ♦ PO Box 129, Mechanic Falls, ME 04256 ♦ 129 Elm St
rsu16adulted@rsu16.org ♦ <http://mechanicfalls.maineadulted.org/>

Scholarship

The **Arthur Harris and Center Minot Hill Grange Scholarship Trust Fund** are open to Minot residents attending a two or four year accredited college or technical school and is dependent upon available funds. The student must maintain a minimum grade point average of 2.0

The **Leonard Simion/ Elsa Fortin Simion Scholarships** are dependent upon available funds and open to Minot residents who have completed at least one year of college and are in good standing.

The **Roland & Noella Hemond Scholarship Fund** is open to Minot residents attending a second-year college, other higher education, or technical/trade schools. A scholarship of \$1,000.00 will be awarded each year and is dependent on available funds. No relative may apply.

The **Kurt Theriault Memorial Scholarship** is open to Minot residents attending college or a higher education and is dependent upon available funds.

Applications for these scholarships are available at the Town Office starting in January of each year and due in May. Please see website or visit the Town Office for more information and to get an application.

Scholarships Awarded for the 2022 Year

The Kurt Theriault Memorial Scholarship awarded Ashton McIntosh, Noah P Cyr, Emma M Gagne, Alyssa Gagne, Megan N Lachance, and Mitchell Bean each a scholarship in the amount of \$200.00 each. Congratulations and good luck in your future endeavors!

PRHS Principal



Poland Regional High School

1457 Maine Street, Poland, ME 04274
Phone-207.998.5400 Fax-207.998.5060

Erik Anderson
Principal
eanderson@rsu16.org

Patrick Flynn
Assistant Principal
pflynn@rsu16.org

Don King
Dir. Of Co-Curricular Activities
dking@rsu16.org

January 2023

Dear Residents of Mechanic Falls, Minot and Poland,

The RSU 16 theme for the '22-23 school year **finding joy in learning** has been visible at Poland Regional High School this year! Among the many highlights:

- Twenty-five students were inducted into National Honor Society
- Nine students scored 3 or higher on three or more Advanced Placement exams
- Students participated in three leadership development workshops:
 - Snowe Women's Leadership Institute
 - Maine Youth Leadership Day
 - Western Maine Conference Student-Athlete Summit
- Ten college representatives visited PRHS and PRHS students took school visits to three Maine schools: UMO, Thomas College, and CMCC
- On their Community Service Day, 11th grade students enthusiastically worked on projects throughout the three RSU communities
- Fall athletes were recognized for stand out performances on the Field Hockey All State Team, Campbell Conference Football Honors, and qualified for the state golf tournament
- PRHS musicians were celebrated on the All State Band, Jazz Choir, and Treble Chorus, as well as the All Eastern Treble Choir.

Each week of the school year, the high school teachers work together in collaborative teams to use the protocols of the Building Assets/Reducing Risks (BARR) process to identify ways to help every PRHS student find success - and joy! - in their learning.

Teachers have been utilizing professional learning time to gain new strategies to teach our students *Habits of Work* skills to foster the self-awareness of strategies and thoughtful effort they need as learners.

Teachers have also been reviewing and revising the high school curriculum in each learning area (English, math, science, social studies, the arts, etc.) so that it will be accessible online to students and family in the spring of '23.

As many community members came out to watch the Poland Players' production of the musical *School of Rock* this fall, we invite you all to see our students on stage and on the playing fields - their enjoyment of learning, performing, and competing is inspiring!

Sincerely,
Erik Anderson
Principal

Ken Healey
Superintendent
khealey@rsu16.org
207.998.2727

BWMS Principal

WHITTIER MIDDLE SCHOOL

SHAWN VINCENT - PRINCIPAL



KELLY ADAMS - DEAN OF STUDENTS

December 8, 2022

Greetings from Whittier Middle School!

Whittier Middle School currently serves 279 seventh and eighth graders from Mechanic Falls, Minot and Poland.

We are very pleased that students have been able to enjoy the traditional middle school experiences missing the last couple of years, such as dances and field trips. This group of students has truly been a joy to work with. They show great energy and are exhibiting tremendous academic, physical, and social growth.

One of the keys and challenges to a successful middle school is facilitating positive relationships amongst staff and students. All students are part of advisory groups, called Roundtables, which meet every morning with their advisors. Roundtable ensures that every student has opportunity for connection to peers and a helpful adult in the building. Students are more successful academically when they feel safe and included.

At Whittier, students take full-year courses in English language arts, math, science, social studies, and physical education. Seventh grade students take art and technology education for two trimesters each. In eighth grade, students are enrolled in Spanish and Wellness classes. Both grades also complete two trimesters of physical education and writing. Students may choose to participate in band and/or chorus.

Student Council, Drama Club, Tech Team, Yearbook Committee, Planet Green, Writing Club, Dungeons & Dragons, and Civil Rights Club are all popular activities for students. Over 70 students participated in field hockey, soccer, and cross-country running in the fall, and 50 students are currently playing basketball. The chance to be active, participate, and compete are very positive for physical and mental health.

Lewiston Regional Technical Center has provided an exciting new opportunity for Whittier 8th graders this year. Students can apply to be part of a mentor program with high school students at LRTC. Middle school students shadow the high school students on Fridays in programs such as automotive, medical science, criminal justice, and plumbing. Students get a chance to see what the future of their educational path could look like for them as they transition to high school. Fifteen students participated in the first half of the year and another twenty will go to LRTC in the second half.

Students are currently engaged in the National History Day project, a project emphasizing the development of research skills. Through the project, students learn the essentials for navigating the Information Age by locating appropriate sources, determining the sources' reliability, forming thesis statements, finding evidence to support their ideas and then structuring their evidence and ideas in a compelling, clear way. Students learn to write with purpose, cite sources, edit writing and formally present their original work.

We are extremely proud of the teaching, learning, and positive culture of our school, and we thank you for your support and investment in our students and school.

Shawn J. Vincent
Principal

1457 MAINE STREET POLAND, MAINE 04274 • T: 207.998.3462 • F: 207.998.3481 • www.rsu16.org/bwms

MCS Principal

Minot Consolidated School
23 Shaw Hill Road, Minot, ME 04258

Kaitlynn Brown
Principal



Wendy Simard
Administrative Assistant

Main Office: (207) 346-6471

Fax: (207) 345-9535

January 2023

Dear Citizens of Minot:

This year the staff at Minot Consolidated School were all excited to see a return to a traditional school year. I think we can all agree that the last three school years have truly tested our abilities to persevere through challenging times. Our staff are excited to get back to many of the things that made our school so special that we might have gotten away from the past few years. With that in mind, at the start of the school year our School Leadership Team was excited to announce a school-wide theme for the year "**Onward and Upward.**" This year we have work to move onward from the past few years, rebuild relationships with the greater community, and we have actively searched out and celebrated the good within our school.

Last year, through the budget process, we worked to secure an Academic Interventionist position to help support the academic needs of our students. We were very appreciative of the support our community provided through the budget referendum last year, to allow for us to provide these needed supports for our students. We were also very aware that the pandemic not only impacted our students academically, but also socially, and had emotional impacts on them as well. Therefore we have made it a major priority to work towards supporting the social emotional needs of our students and to foster the social skills they need to be successful.

Many are probably aware of the teacher shortage that has impacted schools across the nation. Our district has not been immune to this educator shortage. There are many factors that have created a teacher shortage, and while these shortages were predicted prior to the pandemic, it is clear that the stress of the pandemic did not help the situation. We know that we have the best kinds of educators within our school walls. They are dedicated, hardworking, intelligent, compassionate, and selfless. These are all qualities that we know make amazing educators, but are also qualities that can lead our educators to work beyond their limits in times of need and can lead to burnout. We want to retain these amazing educators within our schools and because of this, we have spent time this year working to cultivate emotional resilience not only in our students but also in our educators. Our school appreciates any support that is shown towards our educators. If you have a story to tell about the outstanding work of our educators, please take the time to share it!

On behalf of the members of the Minot Consolidated School staff, I want to thank our entire community for their continued support and participation in the education process. You all make such a difference in our ability to succeed at Minot Consolidated School! In particular, I want to thank the many MCS volunteers who have donated their time to support our students and staff. It feels amazing to welcome volunteers back into our building this year. With all of the support we have this year with covering lunch and recess duties, completing tasks for teachers, and participating in our Minot Community Club, it is hard to imagine what we have done without you all these past couple of years!

We thank you for the opportunities you have provided over the past years and ask that you continue to support the students and staff at our school.

Sincerely,

Kaitlynn Brown

Kaitlynn Brown
Principal, Minot Consolidated School
kbrown@rsu16.org

Minot Community Club

Minot Community Club is the parent/caregiver/teacher group supporting the students of Minot Consolidated School. The Club's mission is to support our students' academic and extracurricular growth by organizing school-wide events and enrichment programs that give kids and their families the opportunity to connect with classmates, teachers, and friends. These events and activities are paid for with profits from year-round fundraising efforts. Any resident in the town of Minot, employee of the school department, or non-resident who is a parent or legal guardian of a current student at Minot Consolidated School is eligible to become a member upon attending one regular meeting between the months of September through May of the current school calendar year. The Club meets on the first Tuesday of the month, October–June (September's meeting is on the 2nd Tuesday).

This school year has been enjoyable as we are able to be together in person. The Club has offered some of the same events that we did prior to the pandemic as well as some new events. We've been planning a few new events and fundraisers which has been well received by families and students. We will continue to keep working together to create fun and enriching ideas to support our students.

Annually, the Club hosts or provides funding for:

- Healthy Little Chefs - This after-school program introduces kids to the preparation and cooking of their own healthy snacks. And when kids are done snacking, they're able to participate in learning new physical activities and games.
- Trunk-or-Treat - A safe alternative to traditional house-to-house trick-or-treating
- The Giving Fair - Where students get to go "shopping" in the Gym and pick 2 gifts for loved ones at home.
- Read-A-Thon- The Club plans a schoolwide Read-A-Thon and provides prizes to the top readers of each class.
- Holiday Craft Fair - Featuring local vendors and craftspeople, plus Minot School entrepreneurs, a Fancy Clothing Boutique (where "purchases" are FREE!), raffles, food offerings, and more!

Minot Community Club

- Field Day - The school's annual end-of-year, outdoor activity celebration

In addition to annual events, the Club also funds a number of special events and activities in 2022/Upcoming 2023:

- Winter fun event - Minot School families will be invited to enjoy an afternoon of Fun, sledding and snacks held at Minot Consolidated School.
- Family Dances - All students and their family members will be invited to a school wide dance which will be held in the school gym/cafeteria this year.
- Sensory Walk - Community Club provided funding for the design and installation of floor decals for hopscotch and other physical activity prompts, to provide a space for kids to take a break.

Want to help support the Minot Mustangs? Here's how community members can help!

Host a trunk at Trunk-or-Treat - Decorate your vehicle's trunk and hand out candy like you would at home. Spooky, scary, or silly—the kids love them all! Hosts are asked to supply one round of candy and Community Club supplies the rest.

Sponsor a banner - Local business owners are invited to showcase their support for our school by purchasing a sponsorship banner to hang in our gymnasium. Interested business owners should contact the Club for more information.

Donate to our Giving Fair - This event in particular runs on the generosity of our community—donations of new or gently used gift items (men's items are especially helpful), wrapping paper, gift bags, and tissue paper are all much appreciated.

Donate your returnables - Bring your donation to Dad's Place Redemption in Mechanic Falls. Just drop off your bottles and cans, tell them they're for Minot Community Club and they'll take care of the rest!

Donate Box Tops for Education - Minot Community Club collects Box Tops from select grocery items because each one is worth 10 cents for our school! The Box Tops program has recently gone all-digital—with this change, traditional Box Tops

Minot Community Club

are being phased off packages, so instead of clipping them and sending them to school, all you need is your smartphone. Download the Box Tops app, create an account and designate MCS as your school, then scan your store receipt. The app will find participating products and credit any earnings to our school.

Join the meetings- Please join us to collaborate and keep fun and enriching ideas going for our students.

2022-2023 Executive Board members:

Chair - Kavita Sharma-Nason - ksharmanason@gmail.com

Co-Chair - Natalia Provencher - provencherphoto@gmail.com

Secretary - Farrah Poirier - farrahpoirier@gmail.com

Treasurer – Wendy Simard – wsimard@rsu16.org

State Elected Officials



Angus King, US Senator

133 Hart Senate Office Building
Washington, DC 20510
(202) 224-5344



Susan Collins, US Senator

413 Dirksen Senate Office Building
Washington, DC 20510
(202) 224-2523



Jared Golden, US Congressman (District 2)

1223 Longworth HOB
Washington, DC 20515
(202) 255-6306



Janet T. Mills, Maine Governor

1 State House Station
Augusta, ME 04333
(207) 287-3531
governor@maine.gov



Richard Bennett, Maine Senator (District 18)

3 State House Station
Augusta, ME 04333
(207) 287-1515
Ned.Claxton@legislature.maine.gov



Laurel Libby, Representative (District 90)

2 State House Station
Augusta, ME 04333
(207) 287-1440
Laurel.Libby@legislature.maine.gov

ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
(202) 224-5344
Website: <https://www.King.Senate.gov>

United States Senate

WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
CHAIRMAN, STRATEGIC FORCES
SUBCOMMITTEE
BUDGET
ENERGY AND
NATURAL RESOURCES
CHAIRMAN, NATIONAL PARKS
SUBCOMMITTEE
INTELLIGENCE
RULES AND ADMINISTRATION

January 1, 2023

Dear Friends,

I've often thought that Maine is just one big small town connected by long roads. Well, in the past year or two, those roads have gotten steeper and bumpier as we dealt with an unprecedented pandemic and the resulting economic troubles.

As we faced the historic challenges, something impressive happened. We came together and lent a hand to our neighbors wherever we could to keep things running and spirits high.

Down in Washington, Congress tried to help Maine communities get through this struggle, so that our state would come out stronger. To do that, we put in the work and set some things into motion that are already helping Maine people. That's why you hired us, after all.

The pandemic made something we'd known for a while clear: those roads and networks that connect our big town needed repair, improvements, and expansion – from bridges to broadband. So, while Maine was uniting towards a common purpose, Congress came together to pass the *Bipartisan Infrastructure Law* – legislation that makes generational investments in physical infrastructure, broadband connections, harbors, and the energy grid. These efforts will lay the foundation for Maine's 21st century economy and make sure even the most rural areas aren't left behind.

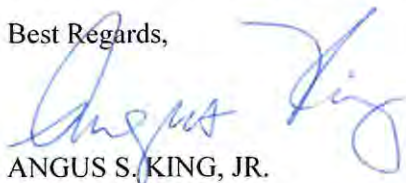
Over the last two years, as we drove up and down our state, you couldn't help but see storefronts in trouble and prices rising as the economy struggled through a global recession. And again, while you focused your efforts on getting through the difficult times, Congress took meaningful action. We passed the *American Rescue Plan* in 2021, which enabled Governor Mills and the state of Maine to better meet the health and economic difficulties of the pandemic. At a critical moment it expanded healthcare efforts to confront COVID and invested in the state to keep the economy in far better shape than most others nationwide.

Congress didn't stop there. This year, we took even more concrete steps to cut costs, create jobs, and provide more affordable, cleaner energy. The bipartisan *CHIPS Act* will bring home the manufacturing of the technical components known as "chips" that are used in everything these days – from smartphones to microwaves to cars – and in doing so reduce prices and create good American jobs. We also passed the *Inflation Reduction Act (IRA)* to lower healthcare costs, allow Medicare to negotiate drug prices, and cut energy bills with new rebates for things like heat pumps and solar panels.

Beyond these major investments, we also passed vital legislation to improve the day-to-day lives of Maine people and Americans nationwide. On a bipartisan basis, we expanded health care for veterans exposed to toxins, strengthened protections for marriage equality, supported Ukraine as it fought off a bloody Russian invasion, secured our elections and the peaceful transfer of power, and delivered millions in federal investments to projects up and down our state.

So, as Maine worked to get through hard times, Congress took steps to support our state – and we're already starting to see brighter days ahead. I'm proud to have played a small part down here; it's a true privilege to listen to you, work with you, and build a brighter future for all the incredible people up and down the roads that connect our big small town. Mary and I wish you a happy, and safe 2023.

Best Regards,



ANGUS S. KING, JR.
United States Senator

AUGUSTA
40 Western Avenue, Suite 412
Augusta, ME 04330
(207) 622-8282

BANGOR
202 Harlow Street, Suite 20350
Bangor, ME 04401
(207) 945-8000

BIDDEFORD
227 Main Street
Biddeford, ME 04005
(207) 352-5216

PORTLAND
1 Pleasant Street, Unit 4W
Portland, ME 04101
(207) 245-1565

PRESQUE ISLE
167 Academy Street, Suite A
Presque Isle, ME 04769
(207) 764-5124

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2523
(202) 224-2693 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

COMMITTEES:
APPROPRIATIONS
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE
SPECIAL COMMITTEE
ON AGING

Dear Friends:

It is an honor to represent Maine in the U.S. Senate. I am grateful for the trust that Mainers have placed in me and welcome this opportunity to share some key accomplishments for our state.

Last year, I secured more than \$500 million for 285 projects from Aroostook County to York County that will promote job creation, workforce training, and economic development; expand access to health care; improve public safety, infrastructure, and community resources; and protect our environment. To address the crisis of soaring inflation and high energy prices, I led efforts to provide \$2 billion in supplemental funds to the Low-Income Home Energy Assistance Program. In the new Congress that begins in 2023, I expect to be the Vice Chairman of the Appropriations Committee and will continue to champion investments to support Maine's communities and families.

Strengthening our economy and supporting good jobs remain a top priority. Along with the Governor and the rest of the Maine Delegation and the associations representing the lobster industry, I worked to protect our hardworking lobstermen and women by pausing for six years the onerous federal regulations that jeopardize our lobster fishery's very existence. Another ongoing threat to Maine's small businesses is the shortage of workers. That's why I led an effort to push the Administration to nearly double the number of H-2B visas that are critical to our hospitality industry. Additionally, when the Administration proposed to cut the construction of a destroyer to be built by Bath Iron Works, I restored this funding to protect Maine jobs and our national security.

When Maine Veterans' Homes announced last year that it planned to close its facilities in Caribou and Machias, I opposed that decision which would have had such a devastating effect on rural veterans and their families. I am glad that the decision was reversed, and I have secured \$3 million to help with upgrades to these facilities. My *AUTO for Vets Act* also became law, which will help disabled veterans maintain their independence by supporting the purchase of a new adaptive vehicle once a decade.

This past year, Congress demonstrated how effective it can be on behalf of the American people when both parties work together. A few of the bipartisan achievements that I was involved in include the *Respect for Marriage Act*, which will provide certainty to millions of loving couples in same-sex marriages while protecting religious liberties, and the *Electoral Count Reform Act*, which establishes clear guidelines for our system of certifying and counting electoral votes for President and Vice President.

No one works harder than the people of Maine, and I have honored that work ethic by showing up for every vote. During my Senate service, I have cast more than 8,500 consecutive votes, never having missed one. I remain committed to doing all that I can to address your community's concerns in 2023. If I may be of assistance to you in any way, I encourage you to contact one of my six state offices.

Sincerely,



Susan M. Collins
United States Senator



Jared Golden
Congress of the United States
2nd District of Maine

Dear Friends,

I hope this letter finds you safe and well. It's an honor to continue serving as your representative in Congress, and I take the responsibility very seriously. I appreciate the opportunity to update you on what I've been working on behalf of the people of the Second Congressional District.

In August, I voted for the *Inflation Reduction Act* because it represented a dramatic turnaround from misguided efforts to pass sweeping, ill-designed legislation that tried to accomplish too many things through budget gimmicks, setting up problematic fiscal cliffs in numerous programs and refusing to make the difficult decisions to allow for a fiscally responsible bill.

The *Inflation Reduction Act*, which was signed into law by the president, was fiscally responsible and targeted four key priorities: reducing our national debt and putting our country back on a more sustainable path, lowering the cost of prescription drugs, and making health care more affordable, investing in an all-of-the-above energy strategy to significantly increase oil, gas, and renewable energy production to lower energy costs for Americans, and cracking down on the tax avoidance of billion-dollar multinational corporations. This bill was the first major legislation in the last decade to use the reconciliation process to create a fiscally responsible budget to reduce deficits. The Congressional Budget Office estimated it would reduce deficits by approximately \$300 billion.

As a member of the House Armed Services Committee, I also helped pass the Fiscal Year 2023 National Defense Authorization Act, which among other things, included key wins for Bath shipbuilders, UMaine, and servicemembers and their families. For shipbuilders, the bill secured authorization for a third DDG-51 destroyer; established a new contract for up to 15 DDG-51 destroyers over the next five years, many of which will be built at Bath Iron Works; and included funding for shipyard infrastructure. The bill also authorized over \$25 million for defense research programs, including UMaine's large-scale manufacturing program. Finally, the bill authorized a 4.6% pay increase to help servicemembers and their families deal with rising costs due to inflation.

Additionally, at the end of 2022, Congress passed a spending bill to fund the government through September of 2023. The bill funds nearly \$27 million in funding for community projects across the Second Congressional District, a lifeline for our lobster industry that freezes any regulatory action for at least six years, and secures millions in additional funding for the Low Income Housing Energy Assistance Program (LIHEAP) to help Mainers heat their homes.

Regardless of the year, one of my top priorities is ensuring I'm accessible to you. My staff and I can help answer questions about and navigate federal programs; find resources in Maine; and resolve issues with Medicare, Social Security, the VA, and other federal agencies and programs. We are here to help:

- **Caribou Office:** 7 Hatch Drive, Suite 230, Caribou, ME 04736. Phone: (207) 492-6009
- **Lewiston Office:** 179 Lisbon Street, Lewiston, ME 04240. Phone: (207) 241-6767
- **Bangor Office:** 6 State Street, Suite 101, Bangor, ME 04401. Phone: (207) 249-7400

I look forward to building on momentum from recent legislative wins for Mainers and continuing to work on your behalf in 2023. Do not hesitate to reach out and voice an opinion on legislation, let us know about local events, or seek assistance navigating federal agencies or programs. It's an honor to represent you in Congress, and I wish you a healthy and prosperous year to come.

Respectfully,

Jared F. Golden
Member of Congress



STATE OF MAINE
OFFICE OF THE GOVERNOR
1 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0001

Dear Friends:

For four years it has been my privilege to guide our great state, working with the Legislature to keep Maine people safe and put our economy on a path to recovery.

Since the arrival of the COVID-19 vaccines in December 2020, we have worked hard to get as many shots into the arms of Maine people as quickly as possible. Since the COVID-19 vaccine became available, more than a million Maine people have gotten fully vaccinated from COVID-19. It is thanks to them that our state has one of highest vaccination rates and one of the lowest death rates from COVID-19, despite having a much older population than other states. People are coming to Maine because we are one of the safest states in the nation.

Following the recommendations of the Economic Recovery Committee, our economy has not only fully recovered, but has surpassed pre-pandemic projections and unemployment claims have dropped to pre-pandemic levels. And, last year, I was pleased to sign a balanced, bipartisan budget that finally achieves the State's commitment to 55 percent education funding, fully restores revenue sharing, and expands property tax relief for Maine residents.

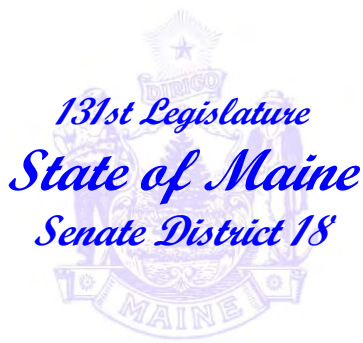
Maine can be proud of our nation-leading progress, but our work is far from done. Through the Maine Jobs & Recovery Plan, we will continue to address our longstanding workforce shortage, the expansion of broadband, education and job training opportunities, housing, child care, and transportation. Drawing on the hard work and resilience of Maine people, together we will rebuild our economy and rise from this unprecedented challenge a state that is stronger than ever.

In 2022, we focused on our economy, on our climate, on our kids, on keeping people safe and on the health and welfare of all Maine people. We have persevered, and, while challenges remain, we will get through them together. I am proud of the people of Maine, and I am proud to be your Governor.

Thank you,

A handwritten signature in blue ink, appearing to read 'Janet T. Mills'.

Janet T. Mills
Governor



Senator Richard A. Bennett
3 State House Station
Augusta, ME 04333-0003
Office (207) 287-1505
Cell (207) 592-3200
Richard.Bennett@legislature.maine.gov

Dear Friends and Neighbors,

Thank you for allowing me the honor of serving you in the Maine Senate. I am grateful you have put your trust in me, and I will continue to work tirelessly on your behalf.

I am eager to get to work for the people of Maine, and particularly those in Senate District 18. The 131st Legislature must work collaboratively to solve problems and ease the burdens of every day Mainers. I have heard from countless constituents who are tired of the fighting, and want to see their government start working for them. I could not agree more.

I intend to focus my work on advancing common sense policies aimed at protecting Maine's natural resources, lowering the costs of goods and services, and assisting our small businesses. With rising inflation and economic uncertainty, the work the Legislature does at the State House directly affects the lives of every Mainer. When I cast votes in the Senate Chamber I do so after thoughtful consideration about what is best for the people I was elected to represent.

I hope that during these difficult times we all come together as a community, and reach out to our neighbors in need. Check in with each other and reach out if you or someone you know is struggling. As always, I am eager to help with state-related issues.

Thank you for the privilege of serving you in the State Senate. I believe that if we work together, there is nothing we can't accomplish. Please feel free to contact me at 287-1505 or Richard.Bennett@legislature.maine.gov if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely yours,

A handwritten signature in black ink that reads "Richard A. Bennett". The signature is written in a cursive, slightly slanted style.

Richard A. Bennett
Senator



HOUSE OF REPRESENTATIVES
2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1440
TTY: (207) 287-4469

Laurel D. Libby

442 Park Avenue
Auburn, ME 04210
Residence: (207) 632-7619
Laurel.Libby@legislature.maine.gov

January 2023

Dear Friends & Neighbors:

It is my hope that you enjoyed a restful and relaxing holiday season with loved ones and friends. Society continues to recover from the COVID-19 pandemic, with a sense of normalcy gratefully unfolding as demonstrated by the gathering of lawmakers at the State House on swearing-in day, December 7, 2022. I am both appreciative and honored for the privilege of once more having the opportunity to be your voice at the capital.

Although fears of a recession are an enduring topic of discussion by the media, State revenue forecasts above projections persist. In the months to come, I look forward to working with my colleagues, on both sides of the aisle, in crafting the next biennial budget that will hopefully end the collection of excess revenue, thus allowing taxpayers a means of battling high inflation by keeping more of the money they worked so hard to earn.

For the 131st Legislature, my time as a member of the Joint Standing Committee on Judiciary has ended. Legislative leadership has instead assigned me to the Taxation Committee. This working group oversees the Bureau of Revenue Services and State Board of Property Tax Review; State and local taxes; tax exemptions and credits; tax expenditure review; taxpayer relief programs; property valuation and assessment; tax increment financing; municipal revenue sharing; taxation of unorganized territories; and tree growth and other current use tax issues. With ever-rising property taxes being an ongoing dilemma, the task of finding a lasting solution is among the many challenges I am eager to address.

Again, thank you for placing your faith and trust in me to serve you in Augusta. In the event you ever have a question or concern pertaining to State Government, please do not hesitate to contact me. Only by hearing from my constituents can I truly be effective in representing their interests.

Sincerely,

Laurel D. Libby
State Representative

General Information

2022 Vital Statistics

Town Officials, Officers & Committee Appointments

2023 Fee Schedule

When is that?...

General Assistance Notice

2022 Minot Vitals List

Births

There were 29 births!

16 in Lewiston, ME

3 in Norway, ME

10 in Portland, ME

Marriages

Adam M. Durant & Jessica L. Merry	02/17/2022
Gene A. Bailey & Carol B. Moitozo	05/07/2022
Jacob O. Marchesseault & Susan M. Gary	06/11/2022
Marc G. Ritchie & Robin L. Haley	06/25/2022
Timothy F. Cote & Nicole L. Phillips	08/20/2022
Adam E. Ellis & Katie A. Cote	09/01/2022
Albert F. Pepin Sr. & Victoria A. Burlock	09/03/2022
Michael C. Townsley & Nathalie Browning	12/03/2022
David J. McGowan & Elura R. Webber	12/22/2022
Ryan N. Legasse & Samantha N. Ruess	12/23/2022

Deaths

Gail Santos	79	Minot	01/05/2022
Jodie M. Graveline	50	Portland	01/06/2022
David R. Cote	60	Minot	01/16/2022
Wayne S. Bridgham	74	Minot	01/18/2022
Domethilde LeBlanc	89	Lewiston	01/24/2022
Erland C. Holbrook Jr.	73	Paris	02/03/2022
Lillian F. Ouellette	73	Lewiston	02/04/2022
Joan M. Morin	79	Minot	04/01/2022
Carline C. Rowe	91	Auburn	04/06/2022
Maurice C. Demers	75	Minot	05/08/2022
Linda A. Thornton	65	Auburn	05/11/2022
Rene L. Therriault	69	Auburn	05/21/2022
Aline R. Poirier	95	Minot	06/03/2022
Ronald H. Woodward	62	Auburn	06/25/2022
Earl A. Jones	89	Portland	07/08/2022
Natalie I. Marshall	87	Minot	07/10/2022
Lucas B. Salas	29	Lewiston	08/12/2022
Judith A. D'Amour	71	Auburn	08/25/2022
Thomas F. Zielinski	79	Lewiston	09/09/2022

2022 Minot Vitals List

John W. Nason Jr.	96	Lewiston	09/11/2022
Steven P.J. Provencher	74	Lewiston	09/12/2022
Betty F. Stone	88	Auburn	09/17/2022
Douglas R. Nolin	79	Minot	11/05/2022

Town Officials, Officer and Committee Appointments

Elected Officials

Selectmen & Overseers of the Poor

Chair – Daniel Gilpatric – 2025

Vice Chair - Lisa Cesare – 2024

Brittany Hemond – 2023

Matthew Callahan – 2024

William Perry - 2025

Assessors

Brittany Hemond – 2024

Daniel Gilpatric – 2025

Lisa Cesare – 2023

RSU 16 School Board Members

Stephen Holbrook – 2025

Michael Downing – 2024

Sarah Robinson - 2025

Scott Tiner – 2024 (resigned 2022)

Angela Swenson - 2023

(Replacing Scott Tiner)

Elizabeth Martin – 2023

(Finishing Jennifer Tiner’s term)

RSU 16 Budget Committee Member

Lisa Cesare – 2023

Appointed Officers

Town Administrator

Danielle Loring

(Road Commissioner/Treasurer)

Finance Assistant/Administrative Assistant

Katherine King

(Deputy Treasurer/Assessing Assistant)

Town Clerk/ Tax Collector

Sara Farris

(FOAA Officer)

Deputy Clerk/ Deputy Tax Collector

Norma Dulac

(Deputy Addressing Officer)

Code Enforcement Officer/ Plumbing Inspector

Scott McElravy

Deputy CEO/ Addressing Officer

Caitlin Legare – resigned 2022

Constables

Danielle Loring

Robert Larrabee

Sara Farris

Weights & Measures

State of Maine

Highway Supervisor

Scott Parker

Highway Crew

Ryan Bruno

Tim Knights

John Lizotte

Donald Donahue (Seasonal)

General Assistance Director

Danielle Loring

Lisa Cesare – Deputy

Town Officials, Officer and Committee Appointments

Animal Control Officer

Robert Larrabee

Fire Chief/ Forest Fire Worden

James Allen

Health Officer

Danielle Loring

Brittany Hemond – Deputy

E.M.A. Director

Danielle Loring

Warden/ Moderator

Candace Gilpatric

Randall Greenwood

Election Clerks

Ramona Gould

Constance Benwitz

Susan Trundy

Brittany Hemond

Pamela Cooper

Cathy Emery

Amy Osborne

Lisa Cesare

Amy Kivus-Rouleau

Diane Karpowitz

Judith Adams

Kristin Carlton

Voter Registrar

Sara Farris

Norma Dulac – Deputy

Planning Board

James Brown – 2025 – Chair

Larry Slattery – 2022

Michael Hemond – 2025

Kerry Bonney – 2025

Kristin Carlton – 2025

John Geismar (Alt.) – 2025

Benjamin Piper (Alt.) – 2023

Katherine King – Secretary

Budget Committee

Timothy Worden – 2022

Richard Hemond – 2024

Elaine Pratte – 2024

Amy Osborne – 2025

Lisa Bonney – 2025

(4 Vacant Positions)

Board of Appeals

Adam Bowie

John Geismar

Thomas Hoffman

Michael Susi

Norma Dulac – Alternate/Secretary

(1 vacant position)

Committees

Recreation

Belinda Dubois

Candace Gilpatric

Benjamin Pratt

Lisa Cesare (Selectmen Rep.)

Town Officials, Officer and Committee Appointments

Impact Fee

John Geismar – Chair
Dean Campbell
Edward Cormier
(2 Vacant Positions)

Recycling

Larry Jackson – Chair
Lisa Bonney
John Geismar
Karen Nichols

Cemetery

George Downing – Chair
Lisa Bonney
George Buker
Michel Pratte
Yvette Dailey
Robert O'Connor
Ralph Palmer

Conservation

William Hiss
Donald Piper
Reggie Pratt
Carrie Woods
(Vacant Position)

Fee Schedule

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

FOAA Research: \$25.00/hour after 1st two hours of research

Copying Fees: \$0.25 for 1st page then \$0.10 for each additional page

Fees for Faxes: \$2.00 for 1st 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)

Cemetery Plots: \$20.00 for Burial Permit

\$600.00 for each plot for resident

\$800.00 each plot for non-resident

Public Property \$75.00 + \$25.00 cleaning deposit

Use Permit:

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

Building Permits: *There is a minimum \$30.00 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 = \$30.00 + \$0.20 per sq. ft. finished area

+ \$0.15 per sq. ft. unfinished area

Sheds = \$30.00 + \$0.07 per sq. ft.

Decks = \$30.00 + \$0.05 per sq. ft.

Pools, Greenhouses,

Chimneys/Fireplaces = \$30.00

Barns (Agricultural Use) = \$30.00 + \$0.05 per sq. ft.

(Commercial Use) = \$30.00 + \$0.10 per sq. ft.

Fee Schedule

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 = \$30.00 + \$0.15 per sq. ft. finished area

Residential Renovations* = \$30.00 + \$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 = \$30.00

Tower Antenna Application = \$100.00 per antenna

Fee Schedule

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

Internal Plumbing Permit Fees

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

External Plumbing Permit Fees

Permits for complete disposal system and variances

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

Permits for Separate Parts of Disposal System

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

Fee Schedule

Development Fees

Site Plan Review Fee Schedule*		
Type of Fee	Fee	Comments
Application: Small commercial/service	\$75	Each application
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 where there will be no 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 where there will be 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 MRSA Section 3754-A

Fee Schedule

Subdivision Fee:

Review Fee = \$300.00 for 1st 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)

Site Plan Review:

Application Fee = \$75.00 + other applicable fees (ex. Escrow, abutter, notice...etc)

Board of Appeals:

Filing Fee = \$100.00

Automobile Graveyards & Junkyards:

\$300.00 annually in October by Board of Selectmen

Automobile Recycling Centers:

\$1500.00 for a five-year permit + State License Fee & Inspection

When is that due? What do I need? And, how much?

What	When & what do I need?	How much \$\$
Vehicle Registrations	<p>Every year as shown on your registration/ plate</p> <p>Re- reg: Previous registration, mileage, and insurance.</p> <p>New reg: Please call the office for more info. Every situation is different!</p>	<p>Depends on type of car.</p> <p>Please call the office for a quote.</p>
Real Estate and Personal Property Taxes	<p>December of every year, the actual day differs. Please read your bill carefully and call us with any questions.</p>	<p>Please reference your tax bill.</p>
ATV Registrations	<p>May 1st</p> <p>Old registration</p> <p>Driver's License or SS#, proof of residency</p>	<p>\$71 Re-reg</p> <p>\$72 New + sales tax if not paid at the dealer</p>
Snowmobile Registrations	<p>Late September/ early October depending on IF&W</p> <p>Old registration</p> <p>Driver's License or SS#, proof of residency</p>	<p>\$56 Re-reg</p> <p>\$57 New + sales tax if not paid at the dealer</p>
Boat Registrations	<p>December 1st</p> <p>Old registration</p> <p>Driver's License or SS#, proof of residency</p>	<p>Price varies depending on boat length and horsepower of the motor. Call the office for a quote.</p>
Dog Licenses	<p>October 15th</p> <p>Late fees start February 1st</p> <p>Please bring proof of rabies vaccination and spay/ neuter information.</p>	<p>\$6 Spayed/ Neutered</p> <p>\$11 Not altered</p> <p>\$30 Nuisance dog</p> <p>\$100 Dangerous dog</p> <p>(Nuisance and Dangerous determined by court)</p> <p>\$25 Late fee</p>

When is that due? What do I need? And, how much?

<p>Hunting/ Fishing Licenses and other permits/ Licenses through IF&W</p>	<p>December 1st for the next year</p> <p>Your previous license or your MOSES number</p> <p>Driver's License or SS#, proof of residency</p>	<p>\$27 Fishing</p> <p>\$28 Hunting</p> <p>\$45 Hunt/ Fish Combo</p> <p>\$203 Super Pack</p> <p>Please call for other various permit costs</p>
<p>Absentee Ballots</p>	<p>Request can be made 3 months before an Election and ballots will be issued 30 days before the Election.</p>	<p>Please call the Town Office for more info on how to make your request and all election questions.</p>
<p>Nomination papers</p>	<p>Available 100 days before a municipal election.</p> <p>Circulate for 40 days.</p> <p>Due back to the clerk by the 60th day before the election to be placed on the ballot.</p>	<p>Please call the Town Office for more info on receiving papers and anything involving municipal elections.</p>

Prices and information as of 11/14/2022

All prices and information are subject to change.

GENERAL ASSISTANCE NOTICE

The municipality of Minot administers a General Assistance Program for the support of the poor.

Pursuant to Title 22 MRSA §4305, the Municipal Officers have adopted an ordinance establishing that program. A copy of this ordinance is available for inspection at the Minot General Assistance Office. Also available, for inspection, is a copy of the State's General Assistance Statutes, as copies of the State law are made available to the municipality by the Maine Department of Human Services.

**PERSONS WISHING TO APPLY FOR GENERAL ASSISTANCE
MAY DO BY APPOINTMENT AT THE MINOT GENERAL
ASSISTANCE OFFICE:**

Danielle Loring

Appointments

Monday - Wednesday 8:00am – 4:00pm

Thursday 10:00 am – 4:00pm

Friday 8:00am – 12:00pm

(EMERGENCY cases considered by application)

In an **EMERGENCY**, after regular business hours, applicants may call
207-753-2599

The municipality's Human Services Director must issue a written decision regarding eligibility to all applicants within twenty-four (24) hours of receiving application.

The Department of Human Services toll free number to call with questions regarding the General Assistance Program is:

1-800-442-6003

**ALL GENERAL ASSISTANCE APPLICANTS MUST BRING ALL
RECEIPTS SHOWING USE OF INCOME, ANY UTILITY BILLS
AND LANDLORD INFORMATION IF GENERAL ASSISTANCE IS
REQUESTED FOR SUCH.**

This notice is posted pursuant to Title 22 MRSA §4303-4305

Town Financials

FY2021 Financial Audit Report

2022 Year End Financials

TOWN OF MINOT, MAINE

**INDEPENDENT AUDITORS' REPORT AND
FINANCIAL STATEMENTS**

DECEMBER 31, 2021

TABLE OF CONTENTS

	Statement	Page
Independent Auditors’ Report		3-4
Management’s Discussion and Analysis		5-6
Basic Financial Statements		
<i>Government-wide Financial Statements:</i>		
Statement of Net Position	1	7
Statement of Activities	2	8
<i>Fund Financial Statements:</i>		
Balance Sheet – Governmental Funds	3	9-10
Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds	4	10-11
Notes to Financial Statements		12-24
Required Supplemental Information	Schedule	
Schedule of Changes in Net OPEB Liability and Related Ratios		25
Budgetary Comparison Schedule – General Fund	A	26
Other Supplemental Information		
Combining Balance Sheet – All Other Non-Major Funds	B	27
Statement of Revenues, Expenditures and Changes in Fund Balance – All Other Non-Major Funds	C	28
Schedule of Property Valuation, Assessments and Appropriations – General Fund	D	29
Schedule of Taxes Receivable	E	30

Maine Municipal Audit Services, PA

Mindy J. Cyr, CPA

Independent Auditors' Report

To the Board of Selectmen
Town of Minot
Minot, Maine

OPINIONS

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Town of Minot, Maine, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Town of Minot, Maine's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Minot, Maine, as of December 31, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR OPINIONS

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Minot, Maine, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Town of Minot, Maine's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 generally accepted auditing standards will always detect a material misstatement when it exists. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on financial statements.

3

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Town of Minot, Maine's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Town of Minot, Maine's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

REQUIRED SUPPLEMENTARY INFORMATION

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in net OPEB liability and related ratios, and budgetary comparison schedule, on pages 5-6, 25, and 26 be presented to supplement the 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

SUPPLEMENTARY INFORMATION

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Minot, Maine's basic financial statements. The combining nonmajor fund financial statements, schedule of property valuation, assessments, and appropriations, and schedule of taxes receivable are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor financial statements, schedule of property valuation, assessments, and appropriations, and schedule of taxes receivable are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Maine Municipal Audit Services, PA

Levant, Maine
April 6, 2022

Town of Minot

Management's Discussion and Analysis

Fiscal Year ending December 31, 2021

Management of the Town of Minot offers this management's discussion and analysis report that will provide information that should be used in conjunction with the outside audit report for fiscal year ending December 31, 2021.

Overview of the Financial Statements:

The discussion and analysis report is intended to serve as an introductory to the full audit report. The audit report consists of three components: government-wide financial statements; fund financial statements, and the notes to the financial statements. This report is intended to explain some of these financial statements in a concise and non-financial terminology.

Government-wide Financial Statements:

The government-wide financial statements present the Town's financial position as of a certain date using some common financial reporting tools and using the modified accrual basis of accounting. The governmental activities that are reported include: general government, public safety, public works, health, social services, education and cemetery, parks and recreation activities.

Fund Financial Statements:

A fund is a group of related accounts that have been grouped together to maintain control over activities that are segregated for specific purposes and objectives. These funds include: trust fund accounts.

Trust Fund Accounts include funds set aside by a specific trust fund document or by state law.

Notes to the Financial Statements:

The notes provide the reader with additional information about the Town that will help understand the financial data provided by our outside audit firm and our financial statements.

Government Wide Financial Analysis:

The audit report shows that the Town increased our net position by \$720,459 for the year ending December 31, 2021. Ending Net Position is \$5,604,909. The Town had \$787,395 in outstanding long-term debt as of the end of the fiscal year. The debt outstanding includes the issuance of the paving bond of \$1,000,000 and the refinancing of the Engine No. 8 capital lease during the year. All debt is through Androscoggin Bank.

Town of Minot
Management's Discussion and Analysis
Fiscal Year ending December 31, 2021

Differences between the original and final budget for the general fund are typically caused by the usage of assigned and unassigned fund balances along with applied revenues.

The general fund actual revenues totaled \$4,589,860, with actual expenditures totaling \$4,807,151.

Contacting the Town's Management:

If you have any questions about this report or need additional financial information, contact the Town Office at 329 Woodman Hill Road, Minot, Maine 04258 or (207) 345-3305.

Town of Minot, Maine
Statement of Net Position
December 31, 2021

		<u>Total Governmental Activities</u>
ASSETS:		
<i>Current assets:</i>		
Cash and cash equivalents	\$ 3,916,509	
Accounts receivable	17,810	
Tax acquired property	2,748	
Taxes receivable	195,509	
Tax liens receivable	<u>18,420</u>	
<i>Total current assets</i>		\$ 4,150,996
<i>Non-current assets:</i>		
Capital assets, net of accumulated depreciation	<u>2,334,830</u>	
<i>Total non-current assets</i>		<u>2,334,830</u>
TOTAL ASSETS		6,485,826
DEFERRED OUTFLOWS OF RESOURCES:		
OPEB related outflows	<u>15,819</u>	
TOTAL DEFERRED OUTFLOWS OF RESOURCES		<u>15,819</u>
		<u>\$ 6,501,645</u>
LIABILITIES:		
<i>Current liabilities:</i>		
Accounts payable	\$ 21,956	
Accrued payroll	9,150	
Due to other governments	1,614	
Current portion of long-term debt	<u>410,535</u>	
<i>Total current liabilities</i>		\$ 443,255
<i>Non-current liabilities:</i>		
Non-current portion of long-term debt:		
Capital lease payable	41,994	
Bonds payable	334,867	
Accrued compensated absences	17,968	
OPEB liabilities	<u>39,032</u>	
<i>Total non-current liabilities</i>		<u>433,860</u>
TOTAL LIABILITIES		877,115
DEFERRED INFLOWS OF RESOURCES:		
Prepaid property taxes	2,495	
OPEB related inflows	<u>17,125</u>	
TOTAL DEFERRED INFLOWS OF RESOURCES		19,620
NET POSITION:		
Net investment in capital assets	1,547,434	
Restricted:		
<i>Permanent funds</i>	70,830	
<i>Special revenue funds</i>	17,649	
Unrestricted	<u>3,968,997</u>	
TOTAL NET POSITION		<u>5,604,909</u>
		<u>\$ 6,501,645</u>

Town of Minot, Maine
Statement of Activities
For the Year Ended December 31, 2021

	Net (Expense) Revenue and Changes in Net Position				
	Program Revenues			Primary Government	
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Total
<i>Governmental activities:</i>					
General government	\$ 501,869	\$ 19,944	\$ -	\$ (481,925)	\$ (481,925)
Public safety	67,527	-	-	(67,527)	(67,527)
Sanitation	53,733	-	-	(53,733)	(53,733)
Public works	598,474	64,736	-	(533,738)	(533,738)
General assistance	2,076	-	-	(2,076)	(2,076)
Education	2,156,886	-	-	(2,156,886)	(2,156,886)
County tax	287,400	-	-	(287,400)	(287,400)
Other	107,188	1,675	160,167	54,654	54,654
Interest on long-term debt	20,232	-	-	(20,232)	(20,232)
Depreciation	125,709	-	-	(125,709)	(125,709)
Total governmental activities	\$ 3,921,095	\$ 19,944	\$ 160,167	(3,674,572)	(3,674,572)
<i>General revenues:</i>					
Property taxes, levied for general purposes				3,063,487	3,063,487
Excise taxes				737,985	737,985
Interest and lien fees				8,418	8,418
Licenses and permits				14,554	14,554
<i>Grants and contributions not restricted to specific programs:</i>					
State revenue sharing				278,619	278,619
Other				215,835	215,835
Unrestricted investment earnings				9,891	9,891
Miscellaneous revenues				66,243	66,243
Total general revenues and transfers				4,395,031	4,395,031
<i>Changes in net position</i>				720,459	720,459
NET POSITION - BEGINNING				4,884,450	4,884,450
NET POSITION - ENDING				\$ 5,604,909	\$ 5,604,909

The accompanying notes are an integral part of these statements.

Town of Minot, Maine
Balance Sheets
Governmental Funds
December 31, 2021

	General Fund	Other Governmental Funds	2021 Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 3,796,861	\$ 119,648	\$ 3,916,509
Accounts receivable	17,810	-	17,810
Interfund receivable	-	228,283	228,283
Tax acquired property	2,748	-	2,748
Taxes receivable	195,509	-	195,509
Tax liens receivable	18,420	-	18,420
TOTAL ASSETS	\$ 4,031,349	\$ 347,930	\$ 4,379,279

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES

Liabilities:

Accounts payable	\$ 21,956	\$ -	\$ 21,956
Due to other governments	1,614	-	1,614
Accrued payroll	9,150	-	9,150
Interfund payable	228,283	-	228,283
<i>Total liabilities</i>	261,003	-	261,003

Deferred inflows of resources:

Prepaid property taxes	2,495	-	2,495
Deferred property tax revenue	171,144	-	171,144
<i>Total deferred inflows of resources</i>	173,639	-	173,639

Fund balances:

Non-spendable	-	70,830	70,830
Restricted -			
Special revenue funds - see Schedule B	-	17,649	17,649
Committed -			
Special revenue & capital project funds - see Schedule B	-	211,451	211,451
Assigned -			
Permanant funds	-	48,001	48,001
Revaluation	150,000	-	150,000
Paving bond	484,709	-	484,709
ARPA funds	116,481	-	116,481
Audit fees	3,780	-	3,780
Unassigned	2,841,737	-	2,841,737
<i>Total fund balances</i>	3,596,707	347,930	3,944,637

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 4,031,349	\$ 347,930	\$ 4,379,279
--	---------------------	-------------------	---------------------

Town of Minot, Maine
 Reconciliation of Fund Balance to Net Position
 Governmental Funds
 December 31, 2021

TOTAL FUND BALANCES	\$ 3,944,637
<i>Amounts reported for governmental activities in the statement of net position (Stmnt. 1) are different because:</i>	
Depreciable and non-depreciable capital assets as reported in Stmt. 1	2,334,830
Long-term liabilities, including bonds payable, as reported on Stmt. 1	(787,395)
Accrued compensated absences	(17,968)
Deferred property taxes not reported on Stmt. 1	171,144
Deferred outflows of resources - OPEB related expenditures	15,819
Deferred inflows of resources - OPEB related inflows	(17,125)
OPEB liabilities	(39,032)
NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ 5,604,909

Town of Minot, Maine
Statement of Revenues, Expenditures, and Changes in Fund Balances
 Governmental Funds
 For the Year Ended December 31, 2021

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES:			
Property taxes	\$ 3,029,458	-	\$ 3,029,458
Excise taxes	737,985	-	737,985
Intergovernmental revenue	721,032	-	721,032
Charges for services	19,944	-	19,944
Investment income	9,614	277	9,891
Interest and lien fees	8,418	-	8,418
Licenses and permits	14,554	-	14,554
Other revenue	48,854	17,389	66,243
<i>Total revenues</i>	4,589,860	17,665	4,607,525
EXPENDITURES:			
General government	507,519	-	507,519
Public safety	67,527	-	67,527
Sanitation	53,733	-	53,733
Public works	1,143,837	-	1,143,837
General assistance	2,076	-	2,076
Education	2,156,886	-	2,156,886
County tax	287,400	-	287,400
Debt service	517,372	-	517,372
Reserve accounts	-	36,387	36,387
Unclassified	70,801	-	70,801
<i>Total expenditures</i>	4,807,151	36,387	4,843,538
<i>Excess (deficiency) of revenues over expenditures</i>	(217,291)	(18,722)	(236,013)
OTHER FINANCING SOURCES (USES):			
Operating transfers in	1,042	187,496	188,538
Operating transfers (out)	(187,496)	(1,042)	(188,538)
Proceeds from issuance of long-term debt	1,000,000	-	1,000,000
<i>Total other financing sources (uses)</i>	813,546	186,454	1,000,000
<i>Net change in fund balances</i>	596,255	167,732	763,987
FUND BALANCES - BEGINNING	3,000,452	180,199	3,180,650
FUND BALANCES - ENDING	\$ 3,596,707	\$ 347,930	\$ 3,944,637

The accompanying notes are an integral part of these statements.

Town of Minot, Maine
 Reconciliation of the Statement of Revenues, Expenditures,
 and Changes in Fund Balances of Governmental Funds
 to the Statement of Activities
 For the Year Ended December 31, 2021

Net change in fund balances - total governmental funds (Stmt. 4)	\$	763,987
<p>Amounts reported for governmental activities in the Statement of Activities (Stmt. 2) are different due to the following items:</p>		
<p>Depreciation expense recorded on Statement of Activities, yet not required to be recorded as expenditures on governmental funds</p>		(125,709)
<p>Capital outlays expensed on the Governmental Funds report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 2)</p>		545,363
<p>Revenues in the Statement of Activities (Stmt. 2) that do not provide current financial resources are not reported as revenues in the funds. More specifically, this amount represents the change in deferred property taxes.</p>		34,029
<p>Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. More specifically, this represents the net amount of principal reduction in debt service made during the fiscal year.</p>		497,140
<p>Change in accrued compensated absences</p>		2,743
<p>Change in net position relating to OPEB - GASB #75</p>		2,907
<p>Issuance of long-term debt treated as revenue in the governmental funds, but an increase to long-term liabilities on the Statement of Net Position</p>		(1,000,000)
<hr/>		
Changes in net position of governmental activities (see Stmt. 2)	\$	720,459

The accompanying notes are an integral part of these statements.

**TOWN OF MINOT, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Town of Minot, Maine (the Town) was incorporated in 1802. The Town operates under a town administrator - selectmen form of government and is incorporated under the laws of the State of Maine.

The accounting policies of the Town conform to U.S. generally accepted accounting principles (GAAP) as applicable to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

GASB Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – For State and Local Governments*, and its amendments, established new financial reporting requirements for governments and caused the Town to restructure much of the information presented in the past. The more significant of the government’s accounting policies are described below.

In evaluating how to define the Town for financial purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in GASB Statement No. 14 *The Financial Reporting Entity* as amended by GASB Statement No. 39. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body’s ability to exercise oversight responsibility. Based on the criteria, it was determined that no other entities should be included in the Town’s financial statements.

B. Basis of Presentation

The Town’s basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town’s major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type.

Government-Wide Financial Statements

The Government-wide financial statements consist of a Statement of Net Position and a Statement of Activities and reports information on all of the non-fiduciary activities of the Town as a whole.

The Statement of Net Position reports all financial and capital resources of the Town and reports the difference between assets and liabilities, as “net position” not fund balance or equity. The Statement of Activities shows the degree to which the direct expenses of a given function or segment are offset by program revenue and reflects the “net (expense) revenue” of the Town’s individual functions before applying general revenues. The Town has elected not to allocate indirect costs among programs. Program revenues include 1) charges to customers for services and 2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues.

**TOWN OF MINOT, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the Government-wide financial statements. The focus of governmental and proprietary fund financial statements is on major funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements, with non-major funds being aggregated and displayed in a single column. The General Fund is always a major fund.

Because of the basis of accounting and reporting differences, summary reconciliations to the Government-wide financial statements are presented at the end of each applicable fund financial statement.

C. Measurement Focus and Basis of Accounting

Governmental Fund Types

General Fund – The general fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund – This fund is used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes.

Capital Projects Fund – This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than financed by business-type/proprietary funds).

Permanent Fund – This fund is used to account for financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs. A permanent fund would be used, for example, to account for the perpetual care endowment of a municipal cemetery.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting is a conceptual description of the timing of the accounting measurements made.

The Government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting in accordance with GASB #34. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the grantor have been met.

As a general rule, the effect of interfund activity has been eliminated from the Government-wide financial statements.

**TOWN OF MINOT, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Governmental Fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis concept, revenues are recognized when they become measurable (estimable as to the net amount to be collected) and available as current assets. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

When both restricted and unrestricted resources are available, it is the government's policy to use restricted resources first, and then unrestricted resources as they are needed.

D. Budgets and Budgetary Accounting

Formal budgetary accounting is employed as a management control for the general fund only. Annual operating budgets are adopted each fiscal year by the registered voters of the Town at their annual Town meeting. Budgets are established in accordance with generally accepted accounting principles. Budgetary control is exercised at the selectmen level, since individual department heads do not exist. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Board of Selectmen or required by law.

E. Assets, Liabilities, Fund Equity, Revenue, Expenditures and Expenses

Cash and Cash Equivalents

Cash and cash equivalents include currency on hand, demand deposits with financial institutions, and other accounts with an original maturity of three months or less when purchased. Investments are recorded at fair value based on quoted market prices. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties.

Interfund Receivables and Payables

Short-term advances between funds are accounted for in the appropriate interfund receivable and payable accounts.

Capital Assets and Depreciation

Capital assets, which include property, plant, equipment and infrastructure assets (roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The Town defines capital assets as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical costs or estimated historical costs if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

**TOWN OF MINOT, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings and Improvements	15-40
Infrastructure	7
Machinery and Equipment	5-12

Net Position and Fund Balances

In the Government-wide financial statements, the difference between the Town’s total assets and total liabilities represents net position. Net position displays three components – net investment in capital assets; restricted (distinguished between major categories of restrictions); and unrestricted. Restricted net position represents amounts that are constrained for specific purposes which are externally imposed by providers. Unrestricted net position represents the net assets available for future operations.

In the Fund financial statements, governmental funds report reservations of fund balances for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. These designations are categorized as follows:

Non-spendable – Funds that are not in spendable form, such as funds that are legally required to be maintained in tact (corpus of a permanent fund).

Restricted – Funds that are legally restricted for specific purposes due to constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments.

Committed – Funds that can only be used for specific purposes pursuant to constrained imposed by formal action at Town meeting.

Assigned – Funds intended to be used for specific purposes set by the Board of Selectmen.

Unassigned – Funds available for any purpose.

When an expenditure is incurred for which both restricted and unrestricted fund balances are available, the Town considers restricted funds to have been spent first. When an expenditure is incurred for which both assigned and unassigned fund balances are available, the Town considers amounts to have been spent first out of assigned funds, then unassigned as needed, unless the Town meeting vote has provided otherwise in its commitment or assignment actions.

**TOWN OF MINOT, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred Revenue

Deferred revenue arises when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred revenue arises when resources are received by the Town before it has legal claim to them. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

Property Taxes

Property taxes for the current year were committed on July 26, 2021, on the assessed value listed as of April 1, 2021, for all real and personal property located in the Town. Payment of taxes was due on December 13, 2021, with interest at 6% on all tax bills unpaid as of the due date.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay and amounted to \$51,797 for the year ended December 31, 2021.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

Compensated Absences

The Town recognizes accumulated personal leave compensation during the period in which the related liability is incurred. In compliance with Town personnel policies the liability for accrued compensated absences was \$17,968 as of December 31, 2021.

Risk Management

The Town pays insurance premiums to certain agencies to cover risks that may occur in normal operations. The Town purchases employee fidelity bond coverage. There have been no significant reductions in insurance coverage from the prior year. No settlements of claims have exceeded insurance coverage in the current year.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Estimates are used to determine depreciation expense. Actual results could differ from those estimates.

**TOWN OF MINOT, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

2. DEPOSITS AND INVESTMENTS

Typically, the Town invests funds in checking accounts, savings accounts, certificates of deposit, and U.S. government obligations (through an investment group owned by a financial institution). From time to time the Town's deposits and investments may be subject to risks, such as the following:

Custodial Credit Risk – Deposits - the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town uses only financial institutions that are insured by the FDIC or additional insurance. At December 31, 2021, cash deposits had a carrying value of \$3,916,509, all of which was covered by FDIC or collateralized.

Interest Rate Risk – The Town does not currently have a deposit policy for interest rate risk.

Credit Risk – The Town does not have a formal policy regarding credit risk. Maine statutes authorize the Town to invest in obligations of the U.S. Treasury, and U.S. Agencies and certain bonds, securities and real assets.

Custodial Credit Risk – Investments – the risk that, in the event of failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Town does not have an investment policy. None of the Town's investments were subject to custodial credit risk.

3. CAPITAL ASSETS

Governmental activities:	Balance 1/1/21	Additions	Deletions	Balance 12/31/21
Land & improvements	\$ 491,779	\$ -	\$ -	\$ 491,779
Buildings & improvements	633,870	5,590	-	639,460
Equipment	383,564	-	-	383,564
Vehicles	1,990,870	-	-	1,990,870
Infrastructure	-	539,773	-	539,773
Total capital assets	3,500,083	545,363	-	4,045,446
Less accumulated depreciation				
Vehicles	(934,121)	(91,362)	-	(1,025,483)
Buildings & improvements	(379,233)	(17,465)	-	(396,698)
Equipment	(271,555)	(10,456)	-	(282,011)
Infrastructure	-	(6,426)	-	(6,426)
Total accumulated depreciation	(1,584,909)	(125,709)	-	(1,710,618)
Governmental activities Capital assets, net	\$ 1,915,174	\$ 419,654	\$ -	\$ 2,334,828

**TOWN OF MINOT, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

4. LONG-TERM DEBT

Long-term liability activity for the year ended December 31, 2021, was as follows:

Description	Balance 1/1/21	Additions	(Reductions)	Balance 12/31/21
Governmental activities:				
Capital leases payable:				
Androscoggin Bank – <i>Backhoe lease</i> . Due in annually until 2021, interest 3.09%. Secured by equipment with original cost of \$106,000, and accumulated depreciation of \$15,900 at 12/31/2021.	\$ 49,239	\$ -	\$ (49,239)	\$ -
Androscoggin Bank – <i>Fire truck lease – Engine No.8</i> . 4.2%, 5 year. Refinanced in 2021.	235,296	-	(235,296)	-
Androscoggin Bank – <i>Fire truck lease – Engine No.8</i> – 3 year, 1.99%. Secured by truck with original cost of \$425,000, and accumulated depreciation of \$51,354 at 12/31/2021.	-	244,450	(122,569)	121,881
Bonds payable:				
Androscoggin Bank – <i>Paving bond</i> – dated 6/25/21, due 2023, 1.68%	-	1,000,000	(334,486)	665,514
Accrued compensated absences	20,711	-	(2,743)	17,968
Total	\$ 305,246	\$ 1,244,450	\$ (744,333)	\$ 805,363

The annual future principal payment requirement for bonds payable outstanding as of December 31, 2021, is as follows:

Year ending December 31,	Governmental Activities		Total
	Principal	Interest	
2022	\$ 410,535	\$ 14,414	\$ 424,949
2023	376,860	7,270	384,130
Accrued absences	<u>17,968</u>	-	<u>17,968</u>
Total	\$ 805,363	\$ 21,684	\$ 827,047

**TOWN OF MINOT, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

5. FUND BALANCES

NON-SPENDABLE:

Permanent Funds

Roland & Noella Hemond	\$ 25,000
Herbert Shaw Fund	5,000
Minot Center Hill Expansion	8,400
Kurt Theriault Scholarship	11,000
Leonard Simeon Scholarship	10,000
Arthur Harris Scholarship	5,000
Cemetery trust fund	2,430
Cemetery interest	4,000
	\$ 70,830

RESTRICTED:

Special Revenue Funds

Impact fees – recreation	\$ 817
Community Day	2,862
Fire department grant	9,252
General assistance (Eda’s Elf)	4,718
	\$ 17,649

COMMITTED:

Special Revenue Funds

Broadband franchise fees	\$ 151,562
--------------------------	------------

\$ 151,562

Capital Project Funds

Trail grants	\$ 163
Town office equipment	73
Town well reserve	4,558
Cemetery maintenance reserve	8,654
Highway equipment reserve	11,540
Fire department capital equipment	6,275
Fire department apparatus reserve	24,559
IT reserve	4,067
	59,889
	\$ 211,451

**TOWN OF MINOT, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

5. FUND BALANCES (CONTINUED)

ASSIGNED:

Permanent Funds

Roland & Noella Hemond	\$ 618	
Herbert Shaw Fund	17,220	
Minot Center Hill Expansion	5,710	
Kurt Theriault Scholarship	2,574	
Leonard Simeon Scholarship	472	
Arthur Harris Scholarship	248	
Cemetery trust fund	18,965	
Cemetery interest	2,194	
		\$ 48,001

General Fund

Revaluation	\$ 150,000	
Paving bond	484,709	
ARPA funds	116,481	
Audit fees	3,780	
		754,970
		\$ 802,971

6. CONTINGENT LIABILITIES

According to Town management, there are no matters that would result in adverse losses, claims, or assessments against the Town through the date of the audit report.

7. SUBSEQUENT EVENTS

Management has made an evaluation of subsequent events to and including the audit report date, which was the date the financial statements were available to be issued, and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of the financial statements.

8. OPEB OBILIGATIONS

Plan Description

The Town provides health insurance to its employees through Maine Municipal Employees Health Trust (MMEHT). The Town does not provide postemployment or postretirement health benefits, but it is subject to an implicit benefit for its members in MMEHT.

Accounting Policies

The impact of experience gains or losses and assumption changes on the Total OPEB Liability (TOL) are recognized in the OPEB expense over the average expected remaining life of all active and inactive members of the Plan. As of the beginning of the measurement period, this average was 12 years.

**TOWN OF MINOT, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

8. OPEB OBLIGATIONS (CONTINUED)

The table below shows changes in the change in Net OPEB Liability during the 2021 measurement year:

	Net OPEB Liability (a)	<i>Increase (Decrease)</i> Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balances 1/1/2020 (Reporting 12/31/2020)	\$ 30,697	\$ -	\$ 30,697
Changes for the year:			
Service cost	4,204	-	4,204
Interest	956	-	956
Changes of benefits	-	-	-
Differences between expected and actual experience	-	-	-
Changes of assumptions	3,175	-	3,175
Contributions – employer	-	-	-
Benefit payments	0	-	-
Net changes	8,335	-	8,335
Balances 1/1/2021 (Reporting 12/31/2021)	\$ 39,032	\$ -	\$ 39,032

The table below summarizes the current balances of deferred outflows and deferred inflows of resources along with the net recognition over the next 5 years, and thereafter:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,087	\$ 14,135
Changes in assumptions	14,732	2,990
Contributions subsequent to measurement date	-	-
Total	\$ 15,819	\$ 17,125

Amounts reported as deferred outflows and deferred inflows of resources will be recognized in OPEB expense as follows:

Year ended December 31:	
2022	21
2023	21
2024	21
2025	21
2026	21
Thereafter	(1,411)

As of January 1, 2021, the plan membership data is comprised of 8 active members with only an implicit benefit.

**TOWN OF MINOT, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

8. OPEB OBLIGATIONS (CONTINUED)

Key Economic Assumptions:

Measurement date: January 1, 2021
Discount rates: 2.12% per annum for year end 2021 reporting
2.74% per annum for year end 2020 reporting
Trend assumptions: *Pre-Medicare Medical* – Initial trend of 8.50% applied in FYE 2020 grading over 20 years to 3.28% per annum.
Pre-Medicare Drug – Initial trend of 8.75% applied in FYE 2020 grading over 20 years to 3.28% per annum.
Medicare Medical – Initial trend of 5.00% applied in FYE 2020 grading over 20 years to 3.28% per annum.
Medicare Drug – Initial trend of 8.75% applied in FYE 2020 grading over 20 years to 3.28% per annum.
Administrative and claims expense – 3% per annum.

Future Plan Changes

It is assumed that the current plan and cost-sharing structure remains in place for all future years.

Demographic Assumptions:

Retiree continuation: Retirees who are current Medicare participants – 100%
Retirees who are Pre-medicare, active participants – 75%
Spouses who are Pre-medicare, spouse is active participant – 50%

Rate of mortality: Based on 104% and 120% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table, respectively, for males and females, using the RP-2014 Total Dataset Employee Mortality Table for ages prior to start of the Healthy Annuitant Mortality Table, both projected from the 2006 base rates using the RPEC_2015 model, with an ultimate rate of 0.85% for ages 20-85 grading down to an ultimate rate of 0% for ages 111-120, and convergence to the ultimate rate in the year 2020.

Marriage assumptions: A husband is assumed to be 3-years older than his wife.

Assumed rate of retirement: For employees hired prior to July 1, 2014
Age 55-58 – 5%
Age 59-64 – 20%
Age 65-69 - 25%
Age 70+ - 100%
For employees hired after July 1, 2014
Age 55-63 – 5%
Age 64-69 – 20%
Age 70+ - 100%

Salary increases: 2.75% per year

**TOWN OF MINOT, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

8. OPEB OBILIGATIONS (CONTINUED)

Discount Rate

The discount rate used to measure the TOL was 2.12% based on a measurement date of January 1, 2021. This rate is assumed to be an index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher, for pay as you go plans.

The following table shows how the net OPEB liability as of December 31, 2021 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is 2.12%.

1% Decrease 1.12%	Current Rate 2.12%	1% Increase 3.12%
\$ 48,986	\$ 39,032	\$ 31,292

Changes in the healthcare trend affect the measurement of the TOL. Lower healthcare trend rates produce a lower TOL and higher healthcare trend rates produce a higher TOL. The table below shows the sensitivity of the TOL to the healthcare trend rates.

1% Decrease	Healthcare Trend Rates	1% Increase
\$ 29,838	\$ 39,032	\$ 51,805

A 1% decrease in the healthcare trend rate decreases the NOL by approximately 23.6%. A 1% increase in the healthcare trend rate increases the NOL by approximately 32.7%.

TOWN OF MINOT, MAINE
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED DECEMBER 31, 2021

Schedules of Required Supplementary Information start with one year of information as of the implementation of GASB No. 75, but eventually will build up to 10 years of information. The schedule below shows changes in total OPEB liability and related ratios required by GASB No. 75.

	FYE 2021	FYE 2020	FYE 2019	FYE 2018
Total OPEB Liability				
Service cost (BOY)	\$ 4,204	\$ 3,283	\$ 3,665	\$ 2,911
Interest (includes interest on service cost)	956	1,505	1,256	921
Changes of benefit terms	0	(517)	0	0
Differences between expected and actual experience	0	(16,961)	0	1,815
Changes of assumptions	3,175	10,018	(4,271)	5,790
Benefit payments, including refunds of member contributions	0	(87)	(84)	(1)
Net change in total OPEB liability	\$ 8,335	\$ (2,759)	\$ 566	\$ 11,436
Total OPEB liability – beginning	\$ 30,697	\$ 33,456	\$ 32,890	\$ 21,454
Total OPEB liability – ending	\$ 39,032	\$ 30,697	\$ 33,456	\$ 32,890
<u>Plan fiduciary net position</u>				
Contributions – employer	0	87	84	1
Contributions – member	0	0	0	0
Net investment income	0	0	0	0
Benefit payments, including refunds of member contributions	0	(87)	(84)	(1)
Administrative expenses	0	0	0	0
Net change in plan fiduciary net position	0	0	0	0
Plan fiduciary net position – beginning	0	0	0	0
Plan fiduciary net position – ending	0	0	0	0
Net OPEB liability – endings	\$ 39,032	\$ 30,697	\$ 33,456	\$ 32,890
Plan fiduciary net position as a percentage of the total OPEB liability	0.0%	0.0%	0.0%	0.0%
Covered employee payroll	\$ 338,270	\$ 283,819	\$ 283,819	\$ 283,819
Net OPEB liability as a percentage of covered employee payroll	11.5%	9.1%	11.8%	11.6%

Town of Minot, Maine
General Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (negative)
	Original	Final		
REVENUES:				
Property taxes	\$ 3,052,230	\$ 3,052,230	\$ 3,029,458	\$ (22,771)
Excise taxes	700,000	700,000	737,985	37,985
Intergovernmental revenue	478,869	640,711	721,032	80,321
Charges for services	-	-	19,944	19,944
Investment income	-	-	9,614	9,614
Interest and lien fees	-	-	8,418	8,418
Licenses and permits	-	-	14,554	14,554
Other revenues	19,774	48,527	48,854	327
<i>Total revenues</i>	4,250,872	4,441,468	4,589,860	148,392
EXPENDITURES:				
General government	696,255	696,255	507,519	188,736
Public safety	85,560	67,501	67,527	(26)
Sanitation	58,600	58,600	53,733	4,867
Public works	625,728	1,650,833	1,143,837	506,996
General assistance	2,000	2,000	2,076	(76)
Education	2,156,885	2,156,885	2,156,886	(0)
County tax	287,400	287,400	287,400	-
Debt service	517,375	517,375	517,372	3
Unclassified	27,000	188,842	70,801	118,041
<i>Total expenditures</i>	4,456,803	5,625,692	4,807,151	818,541
<i>Excess (deficiency) of revenues over (under) expenditures</i>	(205,931)	(1,184,225)	(217,291)	670,149
OTHER FINANCING SOURCES (USES):				
Operating transfers in	-	-	1,042	1,042
Operating transfers (out)	(148,106)	(169,812)	(187,496)	(17,684)
Proceeds from issuance of long-term debt	-	1,000,000	1,000,000	-
<i>Total other financing sources</i>	(148,106)	830,188	813,546	(16,641)
<i>Net changes in fund balances</i>			596,255	
FUND BALANCES - BEGINNING			3,000,452	
FUND BALANCES - ENDING			\$ 3,596,707	

Town of Minot, Maine
Combining Balance Sheet - All Other Non-Major Governmental Funds
December 31, 2021

	<i>Special Revenue Fund</i>	<i>Capital Project Fund</i>	<i>Permanent Fund</i>	<i>Total Other Governmental Funds</i>
ASSETS:				
Cash & cash equivalents	\$ 817	\$ -	\$ 118,831	\$ 119,648
Interfund Receivables	168,394	59,888	-	228,283
TOTAL ASSETS	\$ 169,211	\$ 59,888	\$ 118,831	\$ 347,930
LIABILITIES AND FUND BALANCE:				
<i>Fund Balance:</i>				
Non-spendable				
Restricted:				
Impact fees - recreation	817	-	-	817
Community Day	2,862	-	-	2,862
Fire department grants	9,251	-	-	9,251
General assistance (Eda's Elf)	4,718	-	-	4,718
Committed:				
Broadband	151,562	-	-	151,562
Trail grants	-	163	-	163
Town office equipment	-	73	-	73
Town well reserve	-	4,558	-	4,558
Cemetery maint. reserve	-	8,654	-	8,654
Highway equipment reserve	-	11,540	-	11,540
Fire department capital equipment	-	6,275	-	6,275
Fire department apparatus reserve	-	24,559	-	24,559
IT reserve	-	4,067	-	4,067
Assigned - permanent funds (see footnotes)			48,001	48,001
<i>Total fund balance</i>	169,211	59,888	118,831	347,930
TOTAL LIABILITIES AND FUND BALANCES	\$ 169,211	\$ 59,888	\$ 118,831	\$ 347,930

Town of Minot, Maine
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
 All Other Non-Major Governmental Funds
 For the Year Ended December 31, 2021

	Special Revenue Fund	Capital Project Fund	Permanent Fund	Total Other Governmental Funds
REVENUES:				
Donations	2,902	-	-	2,902
Interest revenue	2	-	274	277
Other revenue	3,035	6,995	4,456	14,487
<i>Total revenues</i>	<u>5,939</u>	<u>6,995</u>	<u>4,730</u>	<u>17,665</u>
EXPENDITURES:				
Reserve expenditures	14,361	21,527	500	36,387
<i>Total expenditures</i>	<u>14,361</u>	<u>21,527</u>	<u>500</u>	<u>36,387</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(8,421)</u>	<u>(14,531)</u>	<u>4,230</u>	<u>(18,722)</u>
OTHER FINANCING SOURCES (USES) OF FUNDS:				
Transfers in	137,458	50,038	-	187,496
Transfers (out)	-	(1,042)	-	(1,042)
<i>Total other financing sources (uses)</i>	<u>137,458</u>	<u>48,996</u>	<u>-</u>	<u>186,454</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>129,036</u>	<u>34,465</u>	<u>4,230</u>	<u>167,732</u>
FUND BALANCE - BEGINNING OF YEAR	40,174	25,424	114,601	180,199
FUND BALANCE - END OF YEAR	<u>\$ 169,211</u>	<u>\$ 59,888</u>	<u>\$ 118,831</u>	<u>\$ 347,930</u>

Town of Minot, Maine
Schedule of Property Valuation, Assessment and Appropriations
For the Year Ended December 31, 2021

<i>Assessed Valuation:</i>	
Real estate valuation	\$ 183,381,660
Personal property valuation	<u>1,043,092</u>
Total valuation	<u>184,424,752</u>
 <i>Tax Commitment:</i>	
Tax assessment at \$16.55 per thousand	<u>3,052,230</u>
 <i>Reconciliation of Commitment with Appropriation:</i>	
Current year tax commitment, as above	3,052,230
Appropriated from fund balance	325,000
Transfers (net)	(148,106)
Estimated revenues	<u>1,273,643</u>
Appropriations per original budget	<u>4,502,767</u>
<i>Overlay</i>	<u>(45,963)</u>
TOTAL APPROPRIATIONS	<u><u>\$ 4,456,803</u></u>

Town of Minot, Maine
Schedule of Taxes and Tax Liens Receivable
December 31, 2021

<i>Taxes receivable</i>			
Real estate	\$	194,702	
Personal property		<u>807</u>	
			\$ 195,509
<i>Tax liens receivable</i>			
2020		18,420	
			18,420
<i>Tax acquired property</i>			<u>2,748</u>
TOTAL TAXES AND TAX LIENS RECEIVABLE	\$		<u><u>216,677</u></u>

2022 Year End Financials

Year End Expense Detail Report

Year End Revenue Detail Report

Year End Account Balance Report

Assets, Liabilities & Fund Balances

EOY 2022 Expense Detail Report

2500 - AUDIT SERVIC	8,650.00	0.00	0.00	8,650.00
0002 - (CARRY FWD)	3,780.00	0.00	0.00	3,780.00
0213 - CONTRAC SVCS	8,650.00	11,029.00	0.00	-2,379.00
Department..	12,430.00	11,029.00	0.00	1,401.00
2550 - ASSESS CONTR	22,500.00	0.00	0.00	22,500.00
0213 - CONTRAC SVCS	22,500.00	22000.00	0.00	0.00
Department..	22,500.00	22000.00	0.00	500
2551 - REVALUATION	0.00	0.00	0.00	0.00
0002 - (CARRY FWD)	150,000.00	0.00	0.00	150,000.00
0213 - CONTRAC SVCS	0.00	150,000.00	0.00	-150,000.00
Department..	150,000.00	150,000.00	0.00	0.00
3050 - SNOMBL REFD	0.00	0.00	0.00	0.00
0001 - APPROPRIATED	1,582.18	1,582.18	0.00	0.00
Department..	1,582.18	1,582.18	0.00	0.00
3550 - EDA ELF RESE	0.00	0.00	0.00	0.00
0002 - (CARRY FWD)	4,718.16	5,415.39	0.00	-697.23
0012 -	0.00	0.00	2,130.00	2,130.00
DONATIONS				
0198 - FOOD	0.00	818.78	0.00	-818.78
0203 - FUEL & GAS	0.00	0.00	100.00	100.00
0205 - SUPPLIES	0.00	713.99	0.00	-713.99
Department..	4,718.16	6,948.16	2,230.00	5,415.39
4000 - AUB. PUB LIB	22,000.00	0.00	0.00	22,000.00
0213 - CONTRAC SVCS	22,000.00	22,000.00	0.00	0.00
Department..	22,000.00	22,000.00	0.00	0.00
4025 - TWNWELL RES	0.00	0.00	0.00	0.00
0002 - (CARRY FWD)	4,558.39	11,998.95	0.00	-7,440.56
0207 - DUES/SUBSCR	0.00	158.60	0.00	-158.60
0209 - POSTAGE	0.00	5.10	0.00	-5.10
0300 - LABOR	0.00	1,200.00	0.00	-1,200.00
0401 - TESTING	0.00	155.00	0.00	-155.00
0503 - FEES	0.00	0.00	9,020.46	9,020.46
7010 - PAYROLL TAX	0.00	61.20	0.00	-61.20
Department..	4,558.39	13,578.85	9,020.46	11,998.95
5000 - OFF SALARIES	398,165.00	0.00	0.00	398,165.00
1000 - TREASURER	47,975.00	40,057.10	0.00	7,917.90
1001 - CLK/TAX COLL	42,090.00	46,678.29	787.50	-3,800.79
1002 - DEP CLERK	35,100.00	36,542.64	657.00	-785.64
1003 - ADMINISTRAT	70,040.00	72,033.44	1,346.92	-646.52
1004 - SELECTMEN	8,000.00	8,000.00	0.00	0.00
1005 - ASSESSORS	150.00	150.00	0.00	0.00
1014 - FIRE CHIEF	3,000.00	3,219.60	219.60	0.00
7010 - PAYROLL TAX	18,000.00	15,122.29	202.20	3,079.91
7020 - HLTH	155,800.00	155,760.00	18,584.95	18,624.95
INSUR				
7021 - VISION INS	0.00	1,125.23	1,175.92	50.69
7025 - DENTAL INSUR	5,600.00	8,351.95	4,128.30	1,376.35

EOY 2022 Expense Detail Report

7030 - SIMPLE IRA	10,410.00	7,959.33	126.03	2,576.70
7035 - AFLAC	0.00	1,800.11	1,800.11	0.00
7040 - UNEMPLOYMENT	2,000.00	0.00	233.00	2,233.00
Department..	398,165.00	396,799.98	29,261.53	30,626.55
5075 - CODE ENF/PLA	44,684.00	0.00	0.00	44,684.00
0205 - SUPPLIES	500.00	923.10	0.00	-423.10
0207 - DUES/SUBSCR	0.00	75.00	0.00	-75.00
0208 - STAFF TRAING	1,000.00	730.00	0.00	270.00
0210 - MLG/EXP REIM	1,200.00	1,598.72	0.00	-398.72
0213 - CONTRAC SVCS	5,000.00	4,529.25	0.00	470.75
0217 - ADVERTISING	0.00	630.64	900.00	269.36
1007 - CODE ENFORCE	26,234.00	34,097.85	5,707.70	-2,156.15
1009 - PB MEMBER	0.00	915.00	0.00	-915.00
1016 - ADDRESSING	8,250.00	10,236.24	2,905.89	919.65
7010 - PAYROLL TAX	2,500.00	2,805.63	73.00	-232.63
Department..	44,684.00	56,541.43	9,586.59	-2,270.84
5100 - T-O RESERVE	0.00	0.00	0.00	0.00
0002 - (CARRY FWD)	73.03	73.03	0.00	0.00
Department..	73.03	73.03	0.00	73.03
5200 - TOWN INSUR	49,878.00	0.00	0.00	49,878.00
0106 - WORKERS COMP	20,000.00	14,261.00	1,571.00	7,310.00
0301 - FIRE FIGHTER	500.00	510.00	0.00	-10.00
0303 - VOLUNTEER	100.00	76.00	0.00	24.00
Department..	49,878.00	42,807.00	1,571.00	8,642.00
5300 - T-O MAINT	25,550.00	0.00	0.00	25,550.00
0198 - FOOD	0.00	602.58	0.00	-602.58
0200 - TELEPHONE	1,550.00	2,286.28	0.00	-736.28
0201 - ELECTRICITY	2,500.00	4,811.52	764.19	-1,547.33
0203 - FUEL & GAS	3,000.00	4,924.32	0.00	-1,924.32
0204 - REPAIRS	2,500.00	1,703.08	0.00	796.92
0205 - SUPPLIES	2,000.00	5,378.29	0.00	-3,378.29
0206 - JANITORIAL	3,000.00	2,695.00	0.00	305.00
0207 - DUES/SUBSCR	1,500.00	1,195.10	0.00	304.90
0208 - STAFF TRAING	2,000.00	1,584.00	0.00	416.00
0209 - POSTAGE	3,000.00	4,860.35	385.41	-1,474.94
0210 - MLG/EXP REIM	0.00	167.90	826.43	658.53
0212 - INSPECTIONS	1,000.00	1,362.50	0.00	-362.50
0213 - CONTRAC SVCS	3,500.00	3,469.50	0.00	30.50
0217 - ADVERTISING	0.00	0.00	0.00	0.00
0503 - FEES	0.00	112.00	0.00	-112.00
Department..	25,550.00	35,152.42	1,976.03	-7,626.39
5350 - ELECT/MEET	7,000.00	0.00	0.00	7,000.00
0198 - FOOD	200.00	213.13	0.00	-13.13
0205 - SUPPLIES	0.00	17.98	0.00	-17.98
0208 - STAFF TRAING	360.00	0.00	0.00	360.00
0209 - POSTAGE	400.00	146.93	0.00	253.07

EOY 2022 Expense Detail Report

0210 - MLG/EXP REIM	0.00	15.21	0.00	-15.21
0213 - CONTRAC SVCS	2,975.00	3,963.32	0.00	-988.32
0217 - ADVERTISING	100.00	0.00	0.00	100.00
1011 - ELEC CLERKS	2,865.00	2,197.50	0.00	667.50
1012 - MODERATOR	100.00	250.00	0.00	-150.00
Department..	7,000.00	6,804.07	0.00	195.93
5400 - CEMETERY MAI	5,850.00	0.00	0.00	5,850.00
0001 - APPROPRIATED	5,000.00	0.00	0.00	5,000.00
0002 - (CARRY FWD)	8,654.13	7,315.21	0.00	1,338.92
0205 - SUPPLIES	0.00	509.92	0.00	-509.92
0208 - STAFF TRAINING	0.00	270.00	0.00	-270.00
0213 - CONTRAC SVCS	0.00	6,325.00	0.00	-6,325.00
0218 - SOFTWARE LIC	0.00	350.00	0.00	-350.00
0501 - DEED	0.00	42.00	0.00	-42.00
TRANS				
0502 - LIENS	0.00	42.00	0.00	-42.00
7046 - PLOT SALES	0.00	600.00	1,800.00	1,200.00
Department..	13,654.13	15,454.13	1,800.00	7,315.21
5650 - REC. DEPT RE	5,000.00	0.00	0.00	5,000.00
0001 - APPROPRIATED	5,000.00	0.00	144.97	5,144.97
0205 - SUPPLIES	0.00	122.90	0.00	-122.90
0213 - CONTRAC SVCS	0.00	5,022.07	0.00	-5,022.07
Department..	5,000.00	5,144.97	144.97	0.00
6200 - COMMON RDS	257,710.00	0.00	0.00	257,710.00
0205 - SUPPLIES	5,000.00	13,153.27	8,712.45	559.18
0207 - DUES/SUBSCR	0.00	370.00	0.00	-370.00
0208 - STAFF TRAINING	1,000.00	370.00	0.00	630.00
0213 - CONTRAC SVCS	28,800.00	31,912.15	0.00	-3,112.15
0300 - LABOR	140,000.00	161,815.89	4,272.00	-17,543.89
0401 - TESTING	200.00	353.00	0.00	-153.00
0404 - MATERIALS	50,000.00	39,325.32	2,777.10	13,451.78
0405 - TRUCKS- EQUI	22,000.00	11,605.45	0.00	10,394.55
7010 - PAYROLL TAX	10,710.00	11,892.28	303.64	-878.64
Department..	257,710.00	270,797.36	16,065.19	2,977.83
6350 - PAVE BOND	0.00	0.00	0.00	0.00
0600 - INTEREST	0.00	7,364.38	7,364.38	0.00
0608 - PRINC PMTS B	0.00	334,485.76	334,485.76	0.00
Department..	0.00	341,850.14	341,850.14	0.00
6400 - WINTER RDS	287,615.00	0.00	0.00	287,615.00
0205 - SUPPLIES	9,000.00	10,420.98	0.00	-1,420.98
0213 - CONTRAC SVCS	60,000.00	56,163.83	0.00	3,836.17
0300 - LABOR	110,000.00	78,480.26	0.00	31,519.74
0404 - MATERIALS	3,500.00	2,769.18	0.00	730.82
0406 - SALT	62,700.00	73,078.57	961.20	-9,417.37
0407 - SAND	34,000.00	41,200.00	0.00	-7,200.00
7010 - PAYROLL TAX	8,415.00	5,284.72	0.00	3,130.28
Department..	287,615.00	267,397.54	961.20	21,178.66
6500 - HWY EQ REP.	72,000.00	0.00	0.00	72,000.00

EOY 2022 Expense Detail Report

0203 - FUEL & GAS	29,000.00	40,408.64	669.90	-10,738.74
0204 - REPAIRS	27,000.00	17,527.36	283.83	9,756.47
0205 - SUPPLIES	8,000.00	7,110.26	0.00	889.74
0213 - CONTRAC SVCS	5,000.00	1,803.50	0.00	3,196.50
Department..	69,000.00	76,606.23	953.73	3103.97
6600 - HWAY CAP EQ	0.00	0.00	0.00	0.00
0002 - (CARRY FWD)	11,539.84	1,843.40	0.00	9,696.44
0204 - REPAIRS	0.00	11,195.26	1,600.00	-9,595.26
0217 - ADVERTISING	0.00	101.18	0.00	-101.18
Department..	11,539.84	13,139.84	1,600.00	9,756.47
6678 - 2022 PLOW TR	60,341.00	0.00	0.00	60,341.00
0214 - PRINCIP PMTS	60,341.00	60,341.00	0.00	0.00
Department..	60,341.00	60,341.00	0.00	60341.00
6700 - TOWN GARAGE	13,250.00	0.00	0.00	13,250.00
0200 - TELEPHONE	500.00	617.64	0.00	-117.64
0201 - ELECTRICITY	2,500.00	3,300.75	1,896.85	1,096.10
0203 - FUEL & GAS	5,000.00	5,017.53	0.00	-17.53
0204 - REPAIRS	2,400.00	2,598.90	0.00	-198.90
0205 - SUPPLIES	2,000.00	1,523.34	0.00	476.66
0206 - JANITORIAL	500.00	485.00	0.00	15.00
0212 - INSPECTIONS	350.00	356.50	0.00	-6.50
Department..	13,250.00	13,899.66	1,896.85	1,247.19
7000 - SOLID WASTE	60,600.00	0.00	0.00	60,600.00
0205 - SUPPLIES	600.00	0.00	0.00	600.00
0213 - CONTRAC SVCS	60,000.00	59,634.77	0.00	365.23
Department..	60,600.00	59,634.77	0.00	965.23
7100 - COMM DAY RES	0.00	0.00	0.00	0.00
0002 - (CARRY FWD)	2,862.49	1,083.44	0.00	1,779.05
0012 - DONATIONS	0.00	0.00	582.00	582.00
0205 - SUPPLIES	0.00	2,361.05	0.00	-2,361.05
Department..	2,862.49	3,444.49	582.00	1083.44
7200 - GENL ASSIST	2,000.00	0.00	0.00	2,000.00
0001 - APPROPRIATED	2,000.00	0.00	0.00	2,000.00
0201 - ELECTRICITY	0.00	369.80	140.00	-229.80
0203 - FUEL & GAS	0.00	1,122.51	785.76	-336.75
0503 - FEES	0.00	0.00	1,008.69	1,008.69
1017 - LEGAL	0.00	467.00	0.00	-467.00
Department..	2,000.00	1,959.31	1,934.45	1,975.14
7300 - CONSER COMM	0.00	0.00	0.00	0.00
0001 - APPROPRIATED	100.00	100.00	0.00	0.00
Department..	100.00	100.00	0.00	100.00
7400 - STREET LTS	2,600.00	0.00	0.00	2,600.00
0201 - ELECTRICITY	2,600.00	2,557.68	0.00	42.32
Department..	2,600.00	2,557.68	0.00	42.32
7700 - LEGAL FEES	10,000.00	0.00	0.00	10,000.00

EOY 2022 Expense Detail Report

0213 - CONTRAC SVCS	10,000.00	7,614.33	3,804.33	6,190.00
7050 - BOOKER	0.00	4,594.89	0.00	-4,594.89
7051 -	0.00	5,157.33	0.00	-5,157.33
BISSONNETTE				
Department..	10,000.00	17,366.55	3,804.33	-3,562.22
7810 - MMA DUES	3,575.00	0.00	0.00	3,575.00
0207 - DUES/SUBSCR	3,575.00	3,549.00	0.00	26.00
Department..	3,575.00	3,549.00	0.00	26.00
7820 - AVCOG DUES	3,520.00	0.00	0.00	3,520.00
0207 - DUES/SUBSCR	3,803.00	3,802.27	0.00	0.73
Department..	3,803.00	3,802.27	0.00	0.73
7830 - BROADBAND	0.00	0.00	0.00	0.00
0001 - APPROPRIATED	17,683.59	0.00	0.00	17,683.59
0002 - (CARRY FWD)	152,278.76	167,468.60	0.00	-15,189.84
0213 - CONTRAC SVCS	338,000.00	527,745.53	188,301.78	-1,443.75
1017 - LEGAL	0.00	1,050.00	0.00	-1,050.00
Department..	507,962.35	696,264.13	188,301.78	16169.14
7900 - COUNTY TAX	313,390.00	0.00	0.00	313,390.00
0001 - APPROPRIATED	313,390.00	0.00	0.00	313,390.00
0213 - CONTRAC SVCS	0.00	313,390.00	0.00	-313,390.00
Department..	313,390.00	313,390.00	0.00	0.00
7950 - OVERLAY	0.00	0.00	0.00	0.00
0001 - APPROPRIATED	92,830.33	0.00	0.00	92,830.33
0900 -	0.00	5,904.85	724.06	-5,180.79
ABATEMENTS				
Department..	92,830.33	5,904.85	724.06	87,649.54
8000 - INTERDEPT	10,500.00	0.00	0.00	10,500.00
0199 - INTERNET	0.00	0.00	0.00	0.00
0205 - SUPPLIES	0.00	80.00	0.00	-80.00
0209 - POSTAGE	0.00	68.16	68.16	0.00
0210 - MLG/EXP REIM	2,000.00	578.27	0.00	1,421.73
0213 - CONTRAC SVCS	4,500.00	5,429.41	127.30	-802.11
0217 - ADVERTISING	1,500.00	1,851.87	0.00	-351.87
0404 - MATERIALS	0.00	208.80	0.00	-208.80
0501 - DEED	500.00	332.00	32.00	200.00
TRANS				
0502 - LIENS	2,000.00	1,041.06	0.00	958.94
Department..	10,500.00	9,589.57	227.46	1,137.89
8025 - IT SERVICES	22,750.00	0.00	0.00	22,750.00
0002 - (CARRY FWD)	4,066.80	1,697.33	0.00	2,369.47
0199 - INTERNET	1,400.00	1,434.76	0.00	-34.76
0200 - TELEPHONE	3,500.00	2,927.87	0.00	572.13
0202 - HARDWARE	7,850.00	4,290.00	0.00	3,560.00
0205 - SUPPLIES	0.00	2,128.00	0.00	-2,128.00
0210 - MLG/EXP REIM	0.00	0.00	0.00	0.00
0213 - CONTRAC SVCS	5,500.00	10,221.69	0.00	-4,721.69
0218 - SOFTWARE LIC	4,500.00	4,117.15	0.00	382.85
Department..	26,816.80	26,816.80	0.00	1697.33
8026 - TRIO	8,671.00	0.00	0.00	8,671.00
0213 - CONTRAC SVCS	8,721.00	8,720.61	0.00	0.39
Department..	8,721.00	8,720.61	0.00	0.39

EOY 2022 Expense Detail Report

8210 - HUMANE SOC	3,598.00	0.00	0.00	3,598.00
0213 - CONTRAC SVCS	3,598.00	3,597.66	0.00	0.34
Department..	3,598.00	3,597.66	0.00	0.34
8220 - ANIMAL CTL	3,850.00	0.00	0.00	3,850.00
0210 - MLG/EXP REIM	600.00	237.15	0.00	362.85
0300 - LABOR	3,000.00	3,000.00	0.00	0.00
0402 - EMERG	0.00	121.00	0.00	-121.00
CARE				
7010 - PAYROLL TAX	250.00	229.52	0.00	20.48
Department..	3,850.00	3,587.67	0.00	262.33
8600 - EDUCATION	0.00	0.00	0.00	0.00
0213 - CONTRAC SVCS	2,221,278.60	2,221,278.48	0.00	0.12
Department..	2,221,278.60	2,221,278.48	0.00	0.12
9000 - MINOT FIRE	105,685.00	0.00	0.00	105,685.00
0198 - FOOD	0.00	352.44	0.00	-352.44
0200 - TELEPHONE	1,900.00	1,243.42	0.00	656.58
0201 -	3,000.00	4,870.55	503.49	-1,367.06
ELECTRICITY				
0203 - FUEL & GAS	8,000.00	10,844.32	0.00	-2,844.32
0204 - REPAIRS	7,500.00	8,068.03	0.00	-568.03
0205 - SUPPLIES	3,000.00	1,841.38	0.00	1,158.62
0206 -	110.00	0.00	0.00	110.00
JANITORIAL				
0207 - DUES/SUBSCR	375.00	545.00	0.00	-170.00
0208 - STAFF TRAING	1,200.00	156.00	0.00	1,044.00
0210 - MLG/EXP REIM	200.00	45.00	0.00	155.00
0211 - MISC	250.00	94.80	0.00	155.20
0212 -	500.00	691.65	0.00	-191.65
INSPECTIONS				
0213 - CONTRAC SVCS	14,650.00	14,657.34	0.00	-7.34
0221 - RESCUE	500.00	225.00	0.00	275.00
SUPP				
0222 - RESCUE TRNG	500.00	128.84	0.00	371.16
0223 - SAFETY EQUIP	32,000.00	29,126.95	0.00	2,873.05
0224 - SAFETY	2,500.00	3,498.10	0.00	-998.10
REQ				
0301 - FIRE FIGHTER	22,000.00	13,369.17	200.00	8,830.83
0302 - PER DIEMS	25,000.00	13,056.06	248.96	12,192.90
0401 - TESTING	0.00	228.00	0.00	-228.00
0502 - LIENS	0.00	42.00	0.00	-42.00
7010 - PAYROLL TAX	3,500.00	2,266.06	19.05	1,252.99
Department..	126,685.00	105,350.11	971.50	22,306.39
9200 - FIRE DEPT CP	0.00	0.00	0.00	0.00
0002 - (CARRY FWD)	6,275.00	7,031.39	0.00	-756.39
0012 -	0.00	0.00	2,075.79	2,075.79
DONATIONS				
0205 - SUPPLIES	0.00	1,319.40	0.00	-1,319.40
Department..	6,275.00	8,350.79	2,075.79	7031.39
9250 - FD APP RES	0.00	0.00	0.00	0.00
0002 - (CARRY FWD)	24,558.53	10,000.00	0.00	14,558.53
0223 - SAFETY EQUIP	0.00	14,558.53	0.00	-14,558.53
Department..	24,558.53	24,558.53	0.00	10000.00
9300 - GRANT	0.00	0.00	0.00	0.00

EOY 2022 Expense Detail Report

0002 - (CARRY FWD)		9,251.45	7,077.92	0.00	2,173.53
0255 - FIRE DEPT GR		0.00	4,254.03	2,080.50	-2,173.53
	Department..	9,251.45	11,331.95	2,080.50	7077.92
9600 - DEBT SERVICE		465,798.00	0.00	0.00	465,798.00
0600 - INTEREST		13,268.00	13,655.15	16.58	-370.57
0605 - 2018 ENG 8		121,882.00	121,881.23	0.00	0.77
0608 - PRINC PMTS B		330,648.00	330,278.20	0.00	369.80
	Department..	465,798.00	465,814.58	16.58	0.00
9950 - SELECTMEN AP		0.00	0.00	0.00	0.00
0213 - CONTRAC SVCS		0.00	10,425.00	10,425.00	0.00
	Department..	0.00	10,425.00	10,425.00	0.00
Final Totals		5,368,304.28	5,837,841.79	630,061.14	160,523.63

EOY 2022 Revenue Detail Report

1000 - TOWN OF MINOT	0.00	0.00	0.00
0025 - SUPPLEMENTAL TAXES	0.00	10,319.20	-10,319.20
0100 - RE TAXES COMMITTED	3,252,469.49	3,252,469.58	-0.09
0110 - P P TAXES COMMITTED	10,505.41	10,505.41	0.00
0300 - STATE ME REV SHARING	300,000.00	350,405.86	-50,405.86
1000 - INTEREST/SWEEP	0.00	5,826.70	-5,826.70
1005 - INTEREST/TAXES	0.00	5,122.24	-5,122.24
1014 - LIEN	0.00	2,041.14	-2,041.14
COSTS			
1200 - BETE REIMBURSEMENT	5,889.20	5,917.00	-27.80
1230 - BOAT EXCISE	0.00	3,510.30	-3,510.30
1240 - VEHICLE EXCISE	675,000.00	715,729.89	-40,729.89
1260 - SNOWMOBLIE REFUND	1,582.18	1,582.18	0.00
1270 - VETERANS REIMBURSEMENT	0.00	1,385.00	-1,385.00
1280 - TREE GROWTH REIMBURSEMENT	0.00	33,523.47	-33,523.47
1285 - TREE GROWTH/FARMLAND PENALTY	0.00	0.00	0.00
1287 -	119,721.83	145,545.00	-25,823.17
HOMESTEAD			
1288 - LRAP RURAL ROADS	64,736.00	64,380.00	356.00
1290 - CABLE TV REVENUES	17,683.59	0.00	17,683.59
1300 - CODE ENFORCEMENT FEES	0.00	25,324.73	-25,324.73
1590 - ANIMAL CONTROL/LOCAL FEE	0.00	250.00	-250.00
1595 - ANIMAL CONTROL/STATE	0.00	614.00	-614.00
1600 - AGENT	0.00	18,537.35	-18,537.35
FEE			
1650 - RETURNED CHECK FEE	0.00	40.40	-40.40
1900 - PLANNING BOARD	0.00	973.10	-973.10
1995 - MMWAC	0.00	2,195.00	-2,195.00
2000 - MISCELLANEOUS INCOME	0.00	6,857.32	-6,857.32
2100 - USE OF CARRY FORWARDS	382,616.58	0.00	382,616.58
2150 - USE OF ARPA AND COUNTY FUNDS	338,000.00	338,000.00	0.00
2200 - USE OF FUND BALANCE	200,100.00	0.00	200,100.00
Department..	5,368,304.28	5,001,054.87	367,249.41
Final Totals	5,368,304.28	5,001,054.87	367,249.41

Year End Account Balance Report

 Town of Minot 2022 Year End Report				
Account Title	DDA Account	Beginning Balance	Ending Balance	Actual Interest Paid
Arthur Harris Scholarship	45444932	\$5,247.83	\$5,261.68	\$13.85
Cemetery Interest	45803739	\$6,194.45	\$6,259.91	\$16.41
Cemetery Perpetual Care	45446196	\$21,395.22	\$22,123.40	\$57.23
Center Hill Expansion	45446612	\$14,110.00	\$14,627.82	\$37.82
Herbert Shaw Fund	45444844	\$22,219.94	\$22,278.63	\$58.69
Impact- Recreation	45446524	\$816.55	\$818.70	\$2.15
Investment Account	45447666	\$0.00	\$0.00	\$0.00
Investment Account Sweep	45447690	\$89,349.51	\$89,586.64	\$237.13
Kurt Theriault Mem Scholarship	45445089	\$13,573.67	\$13,609.53	\$35.86
Lease Escrow	45744038	\$0.00	\$0.00	\$0.00
Leonard Simeon Scholarship	45444991	\$10,471.61	\$10,499.28	\$27.67
Parent Account	45444510	\$0.00	\$0.00	\$0.00
Parent Sweep	45446671	\$3,819,280.92	\$3,545,815.12	\$6,882.42
Roland & Noella Hemond	45445177	\$25,618.36	\$25,686.01	\$67.65
Summary		\$4,028,278.06	\$3,756,566.72	\$7,436.88

FY2022 Assets, Liabilities & Fund Balances

ACCOUNT	BEG BAL	----	Y T D	----	BALANCE	BALANCE	BALANCE	CREDITS	DEBITS	NET	DEBITS	CREDITS
1 - GENERAL FUND	3,256.63	28,315,160.24	28,318,416.87	0.00	4,474,957.24	4,474,957.24	0.00	4,474,957.24	0.00	0.00	0.00	0.00
Assets	4,026,922.40	9,166,575.24	9,437,999.30	3,755,498.34	3,757,102.79	1,604.45						
0004-00 UNKNOWN	0.00	0.00	0.00	0.00	0.00	0.00						
0010-00 GENERAL FUND CASH	3,706,811.59	5,800,577.06	6,075,416.55	3,431,972.10	3,431,972.10	0.00						
0010-10 CASH INVESTMENT CDAR	0.00	0.00	0.00	0.00	0.00	0.00						
0011-00 INVESTMENT FUNDS	89,349.51	676.44	473.53	89,552.42	89,552.42	0.00						
0011-10 INV CDAR	0.00	0.00	0.00	0.00	0.00	0.00						
0015-00 PETTY CASH	700.00	0.00	0.00	700.00	700.00	0.00						
0018-00 NSF CHECKS	126.60	0.40	126.20	0.80	0.80	0.00						
0020-00 PREPAID TAXES	0.00	11,774.04	0.00	11,774.04	11,774.04	0.00						
0025-00 SUPPLEMENTAL TAXES	0.00	0.00	0.00	0.00	0.00	0.00						
0026-00 ABATEMENTS	0.00	0.00	0.00	0.00	0.00	0.00						
0027-00 OVERPAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00						
0070-00 IMPACT FEE SCHOOL CD	0.00	0.00	0.00	0.00	0.00	0.00						
0072-00 IMPACT FEE PUBLIC SAFETY	0.00	0.00	0.00	0.00	0.00	0.00						
0074-00 IMPACT FEE RECREATION CD	816.55	2.28	0.43	818.40	818.40	0.00						
0076-00 BRIGHTON HILL ACRES CD	0.00	0.00	0.00	0.00	0.00	0.00						
0095-00 TEMP	0.00	0.00	0.00	0.00	0.00	0.00						
0101-10 2010 TAXES	0.00	0.00	0.00	0.00	0.00	0.00						
0101-11 2011 TAXES	0.00	0.00	0.00	0.00	0.00	0.00						
0101-12 2012 TAXES	0.00	0.00	0.00	0.00	0.00	0.00						
0101-13 2013 TAXES	0.00	0.00	0.00	0.00	0.00	0.00						
0101-14 2014 TAXES	0.00	0.00	0.00	0.00	0.00	0.00						
0101-15 2015 TAXES	0.00	0.00	0.00	0.00	0.00	0.00						
0101-16 2016 TAXES	0.00	0.00	0.00	0.00	0.00	0.00						
0101-17 2017 TAXES	0.00	0.00	0.00	0.00	0.00	0.00						
0101-18 2018 TAXES	0.00	0.00	0.00	0.00	0.00	0.00						
0101-19 2019 TAXES	0.00	0.00	0.00	0.00	0.00	0.00						
0101-20 2020 TAXES	0.00	372.37	372.37	0.00	0.00	0.00						
0101-21 2021 TAXES	194,702.13	19,260.94	213,963.07	0.00	0.00	0.00						
0101-22 2022 TAXES	-2,495.25	3,274,166.16	3,081,205.63	190,465.28	190,465.28	0.00						
0101-23 2023 TAXES	0.00	0.20	1,604.65	-1,604.45	0.00	0.00						
0105-10 2010 LIENS	0.00	0.00	0.00	0.00	0.00	0.00						
0105-11 2011 LIENS	0.00	0.00	0.00	0.00	0.00	0.00						
0105-12 2012 LIENS	0.00	0.00	0.00	0.00	0.00	0.00						

FY2022 Assets, Liabilities & Fund Balances Cont.

0105-13	2013 LIENS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0105-14	2014 LIENS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0105-15	2015 LIENS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0105-16	2016 LIENS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0105-17	2017 LIENS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0105-18	2018 LIENS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0105-19	2019 LIENS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0105-20	2020 LIENS	18,420.40	0.00	18,420.40	0.00	0.00	0.00	0.00	0.00	0.00
0105-21	2021 LIENS	0.00	32,475.53	11,505.93	20,969.60	20,969.60	0.00	0.00	0.00	0.00
0105-22	2022 LIENS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0105-23	2023 LIENS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0106-12	2012 PP TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0106-13	2013 PP TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0106-14	2014 PP TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0106-15	2015 PP TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0106-16	2016 PP TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0106-17	2017 PP TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0106-18	2018 PP TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0106-19	2019 PP TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0106-20	2020 PP TAXES	229.79	0.00	84.41	145.38	145.38	145.38	145.38	0.00	0.00
0106-21	2021 PP TAXES	577.49	0.00	432.11	145.38	145.38	145.38	145.38	0.00	0.00
0106-22	2022 PP TAXES	0.00	10,525.11	10,385.69	139.42	139.42	139.42	139.42	0.00	0.00
0106-23	2023 PP TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0135-00	ACCOUNTS RECEIVABLE	17,683.59	16,744.71	24,008.33	10,419.97	10,419.97	10,419.97	10,419.97	0.00	0.00
	Liabilities	259,422.29	2,171,966.54	2,223,373.89	310,829.64	310,829.64	350,605.04	661,434.68		
0200-00	TAX ACQUIRED PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0200-10	TAX ACQUIRED PROP 2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0200-11	TAX ACQUIRED PROP 2011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0200-12	TAX ACQUIRED PROP 2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0200-13	TAX ACQUIRED PROP 2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0200-14	TAX ACQUIRED PROP 2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0200-15	TAX ACQUIRED PROP 2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0200-16	TAX ACQUIRED PROP 2016	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0200-17	TAX ACQUIRED PROP 2017	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0200-18	TAX ACQUIRED PROP 2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0200-19	TAX ACQUIRED PROP 2019	-920.46	0.00	920.46	0.00	0.00	0.00	0.00	0.00	0.00

FY2022 Assets, Liabilities & Fund Balances Cont.

0200-20	TAX ACQUIRED PROP 2020	-903.18	0.00	903.18	0.00	0.00	0.00	0.00	0.00
0200-21	TAX ACQUIRED PROP 2021	-923.87	0.00	923.87	0.00	0.00	0.00	0.00	0.00
0206-00	GARNISHMENT OF WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0207-00	EMPLOYEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IRA									
0209-00	LONG TERM DEBT	-787,395.47	418,484.61	871,094.04	-334,786.04	334,786.04	0.00	0.00	0.00
0210-00	FED W/H	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0211-00	FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0212-00	MED FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
W/H									
0214-00	MAINE STATE W/H	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0215-00	HEALTH INS.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0216-00	ACCRUED PAYROLL	9,150.24	5,721.86	5,721.86	9,150.24	0.00	0.00	0.00	9,150.24
0217-00	ACCOUNTS PAYABLE	20,955.63	22,820.63	11,908.70	10,043.70	0.00	0.00	0.00	10,043.70
0218-00	DENTAL INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0219-00	ARTHUR HARRIS DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0220-00	BONDS	665,514.24	996,242.44	665,514.24	334,786.04	0.00	0.00	0.00	334,786.04
PAYABLE									
0221-00	HIGHWAY ESCROW PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0222-00	MAINE SOURCE SUBDIVISION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0223-00	NEXTGRID INC ESCROW	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
0224-00	BLUE SKY TOWER II ESCROW	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0225-00	MACFARLAND/PLEASANT DR ES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0226-00	BRIGHTON HILL ACRES-RD ES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0227-00	HIGHWAY VEHICLE PURCHASE	0.00	0.00	60,341.00	60,341.00	0.00	0.00	0.00	60,341.00
0228-00	FIRE DEPT APPARATUS RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0229-00	FIRE DEPT CAPITAL RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0230-00	ANDROSCOGGIN/FIRE TRUCK	121,881.23	321,125.00	199,243.77	0.00	0.00	0.00	0.00	0.00
0231-00	LAIRD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ESCROW									
0232-00	GASB 75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0232-01	NET OPEB LIABILITY	39,032.00	5,576.00	5,576.00	39,032.00	0.00	0.00	0.00	39,032.00
0233-00	OPEB DEFERRED OUTFLOWS	-15,819.00	9,736.00	9,736.00	-15,819.00	15,819.00	0.00	0.00	0.00
0233-01	OPEB DEFERRED INFLOWS	17,125.00	13,281.00	13,281.00	17,125.00	0.00	0.00	0.00	17,125.00
0235-00	TD BANK YUKON RESCUE 2011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0237-00	TD BANK PETERBILT 2011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0238-00	ANDRO LEASE PETERBILT 2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0239-00	ACCRUED COMPENSATED ABSEN	17,967.70	1,398.84	1,398.84	17,967.70	0.00	0.00	0.00	17,967.70
0240-00	DEF.TAXES	171,144.00	34,029.00	34,029.00	171,144.00	0.00	0.00	0.00	171,144.00
0243-00	SCHOLASHIP PAYABLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0260-00	STATE CLERK FEES/MVD	0.00	261,430.26	261,430.26	0.00	0.00	0.00	0.00	0.00
0261-00	STATE CLERK FEES/SALES TAX	0.00	41,848.82	41,848.82	0.00	0.00	0.00	0.00	0.00
0262-00	STATE CLERK FEES/GAMES LICENSE	0.00	6,066.75	6,066.75	0.00	0.00	0.00	0.00	0.00
0263-00	STATE CLERK FEES/ATV SNO/BOAT	0.00	30,173.00	30,173.00	0.00	0.00	0.00	0.00	0.00
0264-00	STATE CLERK FEES/DOG LICENSES	0.00	1,335.00	1,335.00	0.00	0.00	0.00	0.00	0.00

FY2022 Assets, Liabilities & Fund Balances Cont.

0265-00	STATE CLERK FEES/VITALS	0.00	195.60	0.00	195.60	0.00	0.00	0.00	0.00
0266-00	STATE CLERK FEES/MV SALES TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0267-00	STATE CLERK FEES/PLBG PERMITS	1,409.23	2,101.73	1,537.50	845.00	0.00	0.00	845.00	0.00
0268-00	DEP PERMITS	205.00	400.00	195.00	0.00	0.00	0.00	0.00	0.00
0272-00	IMPACT FEE/PUBLIC SAFETY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0274-00	IMPACT FEE/RECREATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund Balance	3,764,243.48	16,976,618.46	16,657,043.68	3,444,668.70	367,249.41	3,811,918.11		
0300-00	UNDESIGNATED FUND BAL	2,783,431.20	4,237,284.11	4,619,184.12	3,165,331.21	0.00	0.00	3,165,331.21	0.00
0301-00		3,780.00	7,560.00	3,780.00	0.00	0.00	0.00	0.00	0.00
	ENCUMBRANCES								
0302-00	PAVING BOND FUND BALANCE	484,708.68	345,884.07	0.00	138,824.61	0.00	0.00	138,824.61	0.00
0304-00	D.F. - RECYCLING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0305-00	COMMUNITY DAY FB	2,862.49	3,023.99	1,244.94	1,083.44	0.00	0.00	1,083.44	0.00
0306-00	DFB - LAND USE STANDARDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0307-00	RECREATION TRAILS - FB -	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0308-00	TOWN OFFICE EQUIPMENT CP	73.03	1,115.22	1,115.22	73.03	0.00	0.00	73.03	0.00
0309-00	DFB-COMP.ORDINANCE REVIEW	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0310-00	TOWN WELL RESERVE-CP	4,558.39	5,289.29	12,729.85	11,998.95	0.00	0.00	11,998.95	0.00
0311-00	CEMETERY LAND OPTIONS-DF	5,397.50	11,910.76	13,828.47	7,315.21	0.00	0.00	7,315.21	0.00
0312-00	DES F BAL / GEN ASSISTANC	4,718.16	6,040.92	6,738.15	5,415.39	0.00	0.00	5,415.39	0.00
0313-00	DES F. BAL/HIGHWAY EQUIP	11,539.84	21,558.90	21,618.93	11,599.87	0.00	0.00	11,599.87	0.00
0314-00	CP FIRE DEPT EQUIP RESERVE	6,275.00	6,500.00	7,256.39	7,031.39	0.00	0.00	7,031.39	0.00
0315-00	REVALUATION PROPERTY TAXES	150,000.00	225,000.00	75,000.00	0.00	0.00	0.00	0.00	0.00
0316-00	FIRE DEPT APPARATUS RESERVE	24,558.53	42,617.06	28,058.53	10,000.00	0.00	0.00	10,000.00	0.00
0317-00	FIRE DEPT GRANT RESERVE	9,251.45	10,000.00	7,826.47	7,077.92	0.00	0.00	7,077.92	0.00
0318-00	IT DEPT RESERVE	4,066.80	7,733.58	5,364.11	1,697.33	0.00	0.00	1,697.33	0.00
0319-00	BROADBAND RESERVE	151,562.19	282,506.19	335,113.14	204,169.14	0.00	0.00	204,169.14	0.00
0320-00	ARPA FUNDS	116,480.98	154,919.75	136,878.55	98,439.78	0.00	0.00	98,439.78	0.00
0350-00	ASSESSING CONTRACTED SVCS CF	0.00	0.00	500.00	500.00	0.00	0.00	500.00	0.00
0351-00	CONSERVATION COMM CF	0.00	0.00	100.00	100.00	0.00	0.00	100.00	0.00
0500-00	EXPENSE CONTROL	0.00	6,192,671.05	6,332,950.80	140,279.75	0.00	0.00	140,279.75	0.00
0600-00	REVENUE CONTROL	0.00	5,415,003.14	5,047,753.73	-367,249.41	367,249.41	0.00	0.00	0.00
1320-00	TRAIL	162.69	0.00	0.00	162.69	0.00	0.00	162.69	0.00
	GRANTS								
1330-00	LRAP FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1370-00	IMPACT FEES/SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1372-00	IMPACT FEE/PUBLIC SAFETY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1374-00	IMPACT FEE/RECREATION	816.55	0.43	2.28	818.40	0.00	0.00	818.40	0.00
1375-00	IMPACT FEE RECREATION PA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1395-00	UNIVERSAL WASTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1400-00	STATE CLERK FEES/MVD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1401-00	STATE CLERK FEES/SALES TA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1402-00	STATE CLERK FEES/GAME LIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1403-00	STATE CLERK FEES/ATV/SNO/	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

FY2022 Assets, Liabilities & Fund Balances Cont.

1404-00	STATE CLERK FEES/DOG LIC.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1405-00	STATE CLERK FEES (VITALS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1406-00	STATE CLERK FEES/MVD SALE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1407-00	STATE CLERK FEES/PLUMBING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1408-00	DEP PERMIT FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1565-00	RECREATION COMM. DONATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1575-00	SOLID WASTE TICKETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4550-00	ARTHUR HARRIS DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6550-00	HEMOND SCHOLARSHIP DONATI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7810-00	FB PERPETUAL CARE /NON EX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7820-00	FB PERPETUAL CARE / INT E	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7830-00	CENTER HILL MAINT EXPENDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7840-00	CENTER HILL FUTURE EXPANS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2 - SIMON/FORTIN FUND		0.00	34.89	0.00	34.89	0.00	0.00	10,495.40	10,495.40
Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance		0.00	34.89	0.00	34.89	0.00	0.00	10,495.40	10,495.40
2000-00	SIMON/FORTIN SCH CASH	-10,471.61	29.34	5.55	-10,495.40	0.00	0.00	0.00	0.00
2200-00	SIMON/FORTIN CDAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2500-00	SIMON/FORTIN INTEREST	0.00	5.55	29.34	23.79	0.00	0.00	0.00	23.79
2600-00	SIMON/FORTIN EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2700-00	FB DESIGNATED SIMON/FORTI	10,471.61	0.00	0.00	10,471.61	0.00	0.00	0.00	10,471.61
3 - SHAW FUND		0.00	73.99	0.00	73.99	0.00	0.00	22,270.39	22,270.39
Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance		0.00	73.99	0.00	73.99	0.00	0.00	22,270.39	22,270.39
3100-00	SHAW FUND CASH	-22,219.94	62.22	11.77	-22,270.39	0.00	0.00	0.00	0.00
3200-00	SHAW FUND CDAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3500-00	SHAW FUND INTEREST	0.00	11.77	62.22	50.45	0.00	0.00	0.00	50.45
3600-00	SHAW FUND EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3700-00	FB DESIGNATED- SHAW FUND	22,219.94	0.00	0.00	22,219.94	0.00	0.00	0.00	22,219.94
4 - HARRIS FUND		0.00	17.46	17.46	0.00	0.00	0.00	5,259.73	5,259.73
Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance		0.00	17.46	17.46	0.00	0.00	0.00	5,259.73	5,259.73
4000-00	HARRIS SCHOLARSHIP CASH	-5,247.83	14.68	2.78	-5,259.73	0.00	0.00	0.00	0.00
4400-00	HARRIS SCHOLARSHIP DONATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4500-00	HARRIS SCHOLAR INTEREST	0.00	2.78	14.68	11.90	0.00	0.00	0.00	11.90
4600-00	HARRIS SCHOLAR EXPENDITUR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4700-00	FB- DESIGNATED HARRIS SCH	5,247.83	0.00	0.00	5,247.83	0.00	0.00	0.00	5,247.83

FY2022 Assets, Liabilities & Fund Balances Cont.

5 - CEMETERY PERPETUAL CARE						
Assets	540.00	540.00	0.00	21,935.22	21,935.22	0.00
Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance	0.00	540.00	0.00	21,935.22	21,935.22	0.00
5000-00 PERPETUAL CARE CASH	-21,395.22	540.00	0.00	-21,935.22	0.00	0.00
5500-00 PERPETUAL INTEREST	0.00	0.00	0.00	0.00	0.00	0.00
5600-00 PERPETUAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
5700-00 FB-DESIGNATED PERPETUAL	21,395.22	540.00	21,935.22	0.00	21,935.22	0.00
6 - HEMOND SCHOLARSHIP						
Assets	75.80	75.80	0.00	25,667.02	25,667.02	0.00
Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance	0.00	75.80	0.00	25,667.02	25,667.02	0.00
6000-00 R. & N. HEMOND SCHOLARSHIP	-25,618.36	62.23	13.57	-25,667.02	0.00	0.00
6200-00 RN HEMOND CDAR	0.00	0.00	0.00	0.00	0.00	0.00
6500-00 HEMOND FUND INTEREST	0.00	13.57	62.23	48.66	0.00	48.66
6600-00 HEMOND EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
6700-00 FB DESIGNATED - HEMOND	25,618.36	0.00	0.00	25,618.36	0.00	25,618.36
7 - CENTER HILL CEMETERY						
Assets	407.73	407.73	0.00	14,502.41	14,502.41	0.00
Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance	0.00	407.73	0.00	14,502.41	14,502.41	0.00
7000-00 CENTER HILL CEMETERY - CA	0.00	0.00	0.00	0.00	0.00	0.00
7000-10 CENTER HILL EXPANSION CASH	-14,110.00	400.07	7.66	-14,502.41	0.00	0.00
7500-00 CENTER HILL CEM. INTE ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00
7500-10 CENTER HILL EXPANSION INTEREST	0.00	7.66	40.07	32.41	0.00	32.41
7510-10 CENTER HILL EXPANSION PLOTS	60.00	0.00	360.00	420.00	0.00	420.00
7600-00 CENTER HILL CEMETERY EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
7600-10 CENTER HILL EXPANSION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
7610-00 CENTER HILL PERPETUAL CARE	0.00	0.00	0.00	0.00	0.00	0.00
7610-10 CENTER HILL EXPANSION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
7700-00 FB DESIGNATED-CTR HILL CE	0.00	0.00	0.00	0.00	0.00	0.00
7700-10 CENTER HILL EXPANSION DFB	14,050.00	0.00	0.00	14,050.00	0.00	14,050.00
8 - CEMETERY INTEREST						
Assets	96.54	96.54	0.00	6,257.60	6,257.60	0.00
Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance	0.00	96.54	0.00	6,257.60	6,257.60	0.00
8000-00 CEMETERY - CASH	-6,194.45	81.66	18.51	-6,257.60	0.00	0.00
8500-00 CEMETERY INTERE	0.00	14.88	78.03	63.15	0.00	63.15
8600-00 CEMETERY EXPENS	0.00	0.00	0.00	0.00	0.00	0.00
8700-00 FB DESIGNATED-CEMETER	6,194.45	0.00	0.00	6,194.45	0.00	6,194.45

FY2022 Assets, Liabilities & Fund Balances Cont.

9 - THERIAULT SCHOLARSHIP	0.00	45.21	45.21	0.00	13,604.50	13,604.50
Assets	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
0231-00 LAIRD SITE REVIEW ESCROW	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance	0.00	45.21	45.21	0.00	13,604.50	13,604.50
9000-00 KURT THERIAULT SCHOLARSHI	-13,573.67	38.02	7.19	-13,604.50	13,604.50	0.00
9200-00 KURT THERIAULT FUND CDAR	0.00	0.00	0.00	0.00	0.00	0.00
9500-00 KURT THERIAULT FUND INTER	0.00	7.19	38.02	30.83	0.00	30.83
9600-00 KURT THERIAULT EXPENDITUR	0.00	0.00	0.00	0.00	0.00	0.00
9700-00 FB-DESIGNATED - THERIAULT	13,573.67	0.00	0.00	13,573.67	0.00	13,573.67
Final Totals	3,256.63	28,316,451.86	28,319,708.49	0.00	4,594,949.51	4,594,949.51

Town Warrant

Town Meeting Warrant Ordinance Change Appendices

Important dates:

Town Election: 3/3/2023

- Absentee ballots are available starting February 3rd, 2023 (1 month before the Election) through the Clerk's Office.
- The cut off for Absentee Ballot voting is Tuesday, February 28th, 2023 at 4pm (3 business days before the Election)
- The Secret Ballot will be held on Friday, March 3rd from 4pm to 8pm at the Town Office.
- The Ballot includes one Selectmen Position (3-year term), Two School Board Positions (1 3-year term and 1 1-year term)

Town Meeting: 3/4/2023

- Held at the Minot Consolidated School on Saturday, March 4th starting at 9am until the completion of all warrant articles.

Town Meeting Warrant

To Danielle E. Loring, a Constable in the Town of Minot in the County of Androscoggin.

Greetings:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of said Town of Minot, qualified by law to vote in town affairs, to meet at the Minot Town Office, in said Town on **Friday, March 3, 2023 at three forty-five o'clock (3:45) in the afternoon, then and there to act upon Article 1 by secret ballot and by secret ballot on Article 2 as set below, the polling hours therefore to be from four o'clock (4) in the afternoon until eight o'clock (8) in the evening.** The Registrar will be in session at the Minot Town Office at three o'clock in the afternoon (3:00pm), of said meeting day for the purpose of correcting the list of voters.

And to notify and warn said inhabitants to meet at the Minot Consolidated School, in said Town on **Saturday, March 4, 2023 at nine (9) o'clock in the morning,** The Registrar will be in session at the Minot Consolidated School, Minot at eight o'clock in the morning (8:00am) on Saturday, March 4, 2023, of said meeting day for the purpose of correcting the list of voters. Said inhabitants to meet then and there to act on Article 3 through the completion of the Warrant as legally posted, to wit:

Article 1. To elect by written ballot a **Moderator by Secret Ballot** to preside at said meeting and give him/her power to appoint tellers.

Article 2. To elect by secret ballot **one (1) Selectmen** for a term of three (3) years, to elect **one (1) member** of the **Superintending School Committee** for a term of three (3) years and to elect **one (1) member** of the **Superintending School Committee** for a term of one (1) year.

Article 3. To hear and act on the **report of the Town Officers and acceptance of the Town Report.**

Article 4. To elect one (1) **Assessor** for a **three (3) year term.**

Article 5. To see what action the Town will take in regard to setting the **salaries of Selectmen, Assessors, and Overseer of the Poor.** Recommendations are as follows:

	<u>Amount Requested</u>	<u>Budget Committee Recommends</u>
Selectmen	\$1,500.00 each	\$1,500.00 each
Chairman of Selectmen	\$ 500.00	\$ 500.00
Three Assessors	\$ 50.00 each	\$ 50.00 each
Chairman of Overseer of Poor	\$ n/a	\$ n/a

Article 6. To see if the Town will vote to adopt amendments to **Chapter 5: Shoreland Zoning and Chapter 14: Definitions** of the Land Use Code of the Town of Minot as adopted March 4, 2006 and amended through March 5, 2022, by adding the underlined language and deleting the strikethrough type as shown.

Proposed ordinance changes are appended in Town Report immediately following Town Meeting Warrant Articles.

The Planning Board Recommends Article 6
 The Board of Selectmen Recommend Article 6

Article 7. To see if the Town will vote to adopt amendments to **Chapter 2, Section 301.4: Codes by Reference** of the Land Use Code of the Town of Minot as adopted March 3, 2006 and amended through March 5, 2022, by adding the underlined language type as shown.

Proposed ordinance change is appended in Town Report immediately following Town Meeting Warrant Articles.

The Planning Board Recommends Article 7
 The Board of Selectmen Recommend Article 7

Article 8. To see if the Town will vote to adopt amendments to **Chapter 4, Section 501.10: Accessory Apartment and Chapter 14: Definitions** of the Land Use Code of the Town of Minot as adopted March 3, 2006 and amended through March 5, 2022, by adding the underlined language type as shown.

Proposed ordinance change is appended in Town Report immediately following Town Meeting Warrant Articles.

The Planning Board Recommends Article 8
 The Board of Selectmen Recommend Article 8

Article 9. The Town of Minot hereby establishes a Board of Appeals. The Board which has been acting as a Board of Appeals is hereby reestablished as the Appeals Board. The actions which it has taken prior to adoption of this Article are hereby declared to be the acts of the legally constituted Board of Appeals of the Town of Minot.

The Selectmen Recommend Article 9

Article 10. To see if the Town of Minot will vote to carry forward the unexpended balances in the following **Reserve Accounts** and to authorize the Selectmen to expend funds from these **Reserve Accounts** for the purposes for which they were established:

- Town Office Equipment Reserve Account**, balance of **\$73.03**
- Highway Capital Equipment Reserve Account**, balance of **\$11,599.90**
- Plow Truck Reserve**, balance of **\$60,341.00**
- General Assistance Donation (Eda’s Elf Fund) Reserve Account**, balance of **\$5,541.39**
- Town Well Reserve Account**, balance of **\$11,998.95**
- Cemetery Reserve Account**, balance of **\$7,315.21**
- Minot Community Events Reserve**, balance of **\$1,083.44**
- Fire Department Apparatus Reserve**, balance of **\$10,000.00**
- Fire Department Grant Reserve**, balance of **\$7,077.92**
- Fire Department Capital Equipment Reserve**, balance of **\$7,031.39**
- IT Reserve**, balance of **\$22,292.00**
- Conservation Committee Reserve**, balance of **\$100.00**
- Assessing Services Reserve**, balance of **\$500.00**

Selectmen recommend to carry forward all balances by a vote of 5 yes 0 no
Budget Committee Recommends to carry forward all balances by a vote of 4 yes 0 no

Article 11. To see if the Town will vote via paper ballot to exceed the **property tax levy limit of \$1,546,827** established for the Town of Minot by State law in the event that the municipal budget approved under the following articles will result in a tax commitment that is greater than that property tax levy limit.

Article 12. To authorize the Selectmen to appoint and set salaries for any necessary Town Officials that are not elected); and to see what sum the Town will vote to raise and appropriate for **Town Salaries and Benefits**. (\$398,165.00 in 2022, expended \$366,173.43)

Selectmen Recommend	\$413,286.00	vote: 5 yes 0 no
Budget Committee Recommends	\$413,286.00	vote: 4 yes 0 no

Article 13. To see what sum the Town will vote to raise and appropriate for **Town Office Maintenance and Supplies** (\$25,550.00 in 2022, expended \$33,176.39)

Selectmen Recommend	\$34,050.00	vote: 5 yes	0 no
Budget Committee Recommends	\$34,050.00	vote: 5 yes	0 no

Article 14. To see what sum the Town will vote to raise and appropriate for **Interdepartment & IT Services** for the ensuing year:

Mileage Reimbursement
Contract services (payroll, tax billing, trash removal...etc.)
Advertising
Deed and Lien services
Annual Software Licensing
Hardware Upgrades
Network Security

(\$33,250.00 in 2022, expended \$30,414.78).

Selectmen Recommend	\$30,400.00	vote: 5 yes	0 no
Budget Committee Recommends	\$30,400.00	vote: 5 yes	0 no

Article 15. To see what sum the Town will vote to raise and appropriate for **Operating Costs of the Town Garage and Equipment Repair.** (\$82,250.00 in 2022, expended \$87,655.31)

Selectmen Recommend	\$93,400.00	vote: 5 yes	0 no
Budget Committee Recommends	\$93,400.00	vote: 5 yes	0 no

Article 16. To see if the Town will vote to raise and appropriate for the **New Peterbilt Plow Truck Reserve**, which will be used toward any down payment or initial payment when for anticipated financing. (\$60,341.00 in 2022, expended \$0).

Selectmen Recommend	\$60,341.00	vote: 5 yes	0 no
Budget Committee Recommends	\$60,341.00	vote: 5 yes	0 no

Article 17. To see what sum the Town will vote to raise and appropriate for **Winter Roads** for the ensuing year (\$287,615.00 in 2022, expended \$266,436.34)

Selectmen Recommend	\$345,000.00	vote: 5 yes	0 no
Budget Committee Recommends	\$345,000.00	vote: 5 yes	0 no

Article 18. To see what sum the Town will vote to raise and appropriate for the **Maintenance of Common Roads, Culverts, Bridges and Bushes** for the ensuing year. (\$257,710 in 2022, expended \$254,732.17)

Selectmen Recommend	\$255,500.00	vote: 5 yes 0 no
Budget Committee Recommends	\$255,500.00	vote: 5 yes 0 no

Article 19. To see what sum the Town will vote to raise and appropriate for the **Minot Municipal Fire Department including the Rescue Division** for the ensuing year (\$126,685.00 in 2022, expended \$104,378.61)

Selectmen Recommend	\$87,441.00	vote: 5 yes 0 no
Budget Committee Recommends	\$87,441.00	vote: 5 yes 0 no

Article 20. To see what sum the Town will vote to raise and appropriate for **Principal Payments and Interest.** (\$465,798.00 in principal and interest in 2022, expended \$465,798.00)

Paving Bond (3 of 3):	Principal:	\$336,202.00
	Interest:	\$ 5,649.00

Selectmen Recommend	\$341,851.00	vote: 5 yes 0 no
Budget Committee Recommends	\$341,851.00	vote: 5 yes 0 no

Article 21. To see what sum the Town will vote to raise and appropriate for **Contract Assessing & GIS Services.** (\$22,500.00 in 2022, expended \$22,000.00)

Selectmen Recommend	\$25,000.00	vote: 5 yes 0 no
Budget Committee Recommends	\$25,000.00	vote: 5 yes 0 no

Article 22. To see what sum the Town will vote to raise and appropriate for the **Code Enforcement and Planning** for the ensuing year. (\$44,684.00 in 2022, expended \$46,954.84)

Selectmen Recommend	\$56,150.00	vote: 5 yes 0 no
Budget Committee Recommends	\$56,150.00	vote: 5 yes 0 no

Article 23. To see what sum the Town will vote to raise and appropriate for the **Annual Audit** of the Town books and officer's accounts. (\$8,650.00 in 2022, expended \$11,029.00)

Selectmen Recommend	\$8,650.00	vote: 5 yes 0 no
Budget Committee Recommends	\$8,650.00	vote: 5 yes 0 no

Article 24. To see what sum the Town will vote to raise and appropriate for **Legal Fees** for the ensuing year. (\$10,000.00 in 2022, expended \$13,562.22)

Selectmen Recommend	\$10,000.00	vote: 5 yes 0 no
Budget Committee Recommends	\$10,000.00	vote: 5 yes 0 no

Article 25. To see what sum the Town will vote to raise and appropriate for the **County Tax** set by Androscoggin County. (\$313,390.00 in 2022, Expended \$313,390.00)

Selectmen Recommend	\$313,390.00	vote: 5 yes 0 no
Budget Committee Recommends	\$313,390.00	vote: 4 yes 0 no

Article 26. To see what sum the Town will vote to raise and appropriate for **Solid Waste Disposal & Contract Services.** (Raised \$60,600.00 in 2022, expended \$59,634.77)

Selectmen Recommend	\$62,600.00	vote: 5 yes 0 no
Budget Committee Recommends	\$62,600.00	vote: 5 yes 0 no

Article 27. To see what sum the Town will vote to raise and appropriate for **Street Lights.** (\$2,600.00 in 2022, expended \$2,557.68)

Selectmen Recommend	\$3,000.00	vote: 5 yes 0 no
Budget Committee Recommends	\$3,000.00	vote: 5 yes 0 no

Article 28. To see what sum the Town will vote to raise and appropriate for **Municipal Organizations and Contracts.** (\$19,697.00 in 2022, expended \$19,669.54)

Maine Municipal Association (MMA)	\$3,800
Androscoggin Valley Council of Governments (AVCOG)	\$3,959
Greater Androscoggin Humane Society (GAHS)	\$3,928
TRIO	\$9,200

Selectmen Recommend	\$20,887.00	vote: 5 yes 0 no
Budget Committee Recommends	\$20,887.00	vote: 4 yes 0 no

Article 29. To see what sum the Town will vote to raise and appropriate for **Town Insurance.** (\$49,878.00 in 2022, expended \$41,236.00)

Selectmen Recommend	\$53,550.00	vote: 5 yes 0 no
Budget Committee Recommends	\$53,550.00	vote: 4 yes 0 no

Article 30. To see what sum the Town will vote to raise and appropriate for **Library Services** with the Auburn Public Library. (\$22,000.00 in 2022, expended \$22,000.00)

Selectmen Recommend	\$22,000.00	vote: 5 yes 0 no
Budget Committee Recommends	\$22,000.00	vote: 5 yes 0 no

Article 31. To see what sum the Town will vote to raise and appropriate for the **Animal Control Officer**. (\$3,850.00 in 2022, expended \$3,587.67)

Selectmen Recommend	\$3,850.00	vote: 5 yes 0 no
Budget Committee Recommends	\$3,850.00	vote: 5 yes 0 no

Article 32. To see what sum the Town will vote to raise and appropriate for **General Assistance** (Health and Welfare). (Raised \$2,000.00 in 2022, expended \$1,959.31)

Selectmen Recommend	\$2,000.00	vote: 5 yes 0 no
Budget Committee Recommends	\$2,000.00	vote: 5 yes 0 no

Article 33. To see what action the Town wishes to take regarding the **cable franchise agreement fees** received annually from the Charter/Spectrum. Selectmen request **2023 revenues** be used for the purposes of broadband expansion. (\$ in **2023**)

Selectmen Recommend designating **the 2023 cable franchise agreement fees for broadband expansion**

vote: 5 yes 0 no

Budget Committee Recommends **the 2023 cable franchise agreement fees for broadband expansion**

vote: 5 yes 0 no

Article 34. To see what action the Town wishes to take regarding the **snowmobile registration refund** received annually from the Maine Department of Inland Fisheries and Wildlife. (Minot Moonshiners request **2023 snowmobile registration reimbursement** be donated to their club for trail maintenance. (\$ in **2023**))

Selectmen Recommend the donation of **the 2023 snowmobile registration reimbursement to the Minot Moonshiners for trail maintenance**

vote: 5 yes 0 no

Budget Committee Recommends **“Same”**

vote: 5 yes 0 no

Article 35. To see what sum the Town will vote to raise and appropriate for **Elections and Annual Town Meeting.** (\$7,000.00 in 2022, expended \$6,804.07)

Selectmen Recommend	\$8,550.00	vote: 5 yes 0 no
Budget Committee Recommends	\$8,550.00	vote: 4 yes 0 no

Article 36. To see what sum the Town will vote to raise and appropriate for the funding care and maintenance of **Minot's Cemeteries.** (Raised \$5,000.00 in 2022, expended \$6,338.92)

Selectmen Recommend	\$5,000.00	vote: 5 yes 0 no
Budget Committee Recommends	\$5,000.00	vote: 5 yes 0 no

Article 37. To see what sum the Town will vote to raise and appropriate for the funding **Recreational Field Maintenance.** (Raised \$5,000 in 2022, expended \$5,144.97)

Selectmen Recommend	\$10,000.00	vote: 5 yes 0 no
Budget Committee Recommends	\$10,000.00	vote: 5 yes 0 no

Article 38. To see what sum the Town will vote to raise and appropriate to be donated to **Charitable Organizations.** (\$0.00 raised in 2021)

Requests:

Androscoggin Home Healthcare & Hospice	\$ 500
SafeVoices	\$ 250
Seniors Plus	\$ 500
Maine Public	\$ 100
Community Concepts	\$2000
Tri- County Mental Health Services	\$1000
<u>Community Health and Counseling Services</u>	<u>\$ 50</u>
TOTAL:	\$4,400

Selectmen make no recommendation	vote: 5 yes 0 no
Budget Committee Recommends \$0.00	vote: 5 yes 0 no

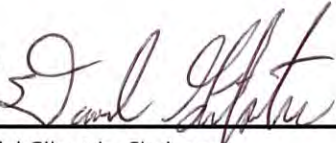
Article 39. Shall the Town vote to accept the **categories of funds** listed here as provided by the Maine State Legislature (Categories), and further authorize the Town to expend any such funds (Selectmen so recommend): American Rescue Plan Act (ARPA) Funds; Municipal Revenue Sharing; Local Roads Assistance Program; State Aid to Education; Public Library Aid Per Capita; Civil Emergency (FEMA) Funds; Snowmobile Registration Money; Tree Growth Reimbursement; General Assistance Reimbursement; Veteran's Exemption and Homestead Exemption Reimbursement; and State and Federal Grants or other funds.

- Article 40.** To see what action the Town wishes to take to establish a **due date for payment for the 2023 property taxes** and to set the interest rate applied to delinquent accounts.
- Selectmen and Budget Committee Recommends **December 15, 2023**, with interest charged thereafter at the State maximum rate of 8%
- Article 41.** To see what action the Town wishes to take to establish an **overpayment interest rate**.
- Selectmen recommend a rate 4 percentage points less than the delinquent rate as allowed by State law for overpayments resulting from abatements not pre-payment of taxes.
- Article 42.** To see if the Town will vote to give the **Selectmen** the **authority** to use whatever sum they deem advisable from surplus to **lower the 2023 tax rate**. (Selectmen so recommend).
- Article 43.** To see if the Town will give the **Selectmen** the authority to **estimate the Excise Tax Revenue** and use the same to **lower the 2023 tax rate** (Selectmen so recommend).
- Article 44.** To see if the Town will vote to authorize the Selectmen to **spend an amount not to exceed 25% of the budgeted amount in each category of the 2024 annual budget** during the period of **January 1, 2024 through the 2024 Annual Town Meeting**.
- Article 45.** To see what action the Town wishes to take regarding authorizing the **Tax Collector** to **collect interest and costs** before applying funds to the principal of the oldest outstanding tax assessment. (Selectmen so recommend).
- Article 46.** To see if the Town will vote to authorize the **Selectmen to overdraft accounts** with **uncontrollable expenditures** when necessary and such overdraft will come out of the Undesignated Fund Balance.
- Article 47.** To see if the Town will vote **to authorize the Town Treasurer**, with approval of the **Selectmen**, **to sell and dispose of any real estate acquired by the Town** for non-payment of taxes thereon, on such terms as they deem advisable and in the best interest of the Town and execute quitclaim deeds without covenant for any such property. Except that the Selectmen shall use the special sale process required by Title 36 MRS § 943-C for qualifying homestead property if they choose to sell it to anyone other than the former owner(s).

Article 48. To see if the Town will vote **to authorize the Selectmen to procure a temporary loan or loans** in anticipation of taxes, for the purpose of paying obligations of the Town, such loan or loans to be paid during the ensuing year out of money raised during the ensuing year by taxes.

Article 49. To see if the Town will vote to authorize the **Selectmen and Town Treasurer** to sell and assign **unmatured tax liens** for not less than the unpaid interest and costs.

To transact any business that may legally come before this meeting.

X 
Daniel Gilpatric, Chairman

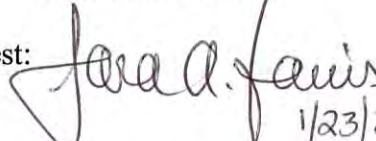
X 
Lisa Cesare, Vice Chairman

X 
Matthew Callahan

X 
Brittany Hemond

X 
William Perry

A true copy of the Warrant

Attest:  1/23/2023
Sara Farris, Town Clerk
Town of Minot

CONSTABLE'S RETURN

County of Androscoggin, ss

By virtue of the within warrant to me directed, I have warned and notified the inhabitants of the Town of Minot to assemble at the time and place and for the purpose therein named, by having posted attested copies of the Warrant at the Minot Town Office, Minot Post Office and the Minot Consolidated School, the same being public and conspicuous places within the said Town of Minot the 24th day of February in the year of our Lord two thousand and twenty-three, the same being at least seven days before the appointed time for said meeting.

Dated at Minot this 24th day of February, two thousand and twenty-three.

Attest: _____

X

Danielle E. Loring, Constable

Appendices

Proposed Ordinance Change Appendices:

ARTICLE 6: Shoreland Zoning and Definition Changes (Chapter 14)

ARTICLE 7: Chapter 2, Section 301.4: Codes by Reference

ARTICLE 8: Chapter 4. Section 501.10: Accessory Apartments, and
Definition Changes (Chapter 14)

ARTICLE 9: No Appendices

Article 6 Proposed Changes

Proposed change would:

1. Comply with requirements made by the Department of Environmental Protection (DEP) for Chapter 1000 changes that were made last year.

Chapter 5

Shoreland Zoning

5-401.5 Nonconforming Lots

- C Contiguous Lots - Vacant or Partially Built: If two or more contiguous lots or parcels are in single or joint ownership of record at the time of or since adoption or amendment of this Chapter, if any of these lots do not individually meet the dimensional requirements of this Chapter or subsequent amendments, and if one or more of the lots are vacant or contain no principal structure the lots shall be combined to the extent necessary to meet the dimensional requirements.

This provision shall not apply to two or more contiguous lots, at least one of which is non-conforming, owned by the same person or persons on ~~the effective date of this Chapter~~ [March 7, 2022](#) and recorded in the Registry of Deeds if the lot is served by a public sewer or can accommodate a subsurface sewerage disposal system in conformance with the State of Maine Subsurface Waste Water Disposal Rules; and

1. Each lot contains at least 100 feet of shore frontage and at least 20,000 square feet of lot area; or
2. Any lots that do not meet the frontage and lot size requirements of 5-401.5(C)(1) are reconfigured or combined so that each new lot contains at least 100 feet of shore frontage and 20,000 square feet of lot area.

...

Chapter 14

14-101 Definitions

Increase in Nonconformity of a Structure: Any change in a structure or property which causes further deviation from the dimensional standard(s) creating the nonconformity such as, but not limited to, reduction in water body, tributary stream or wetland setback distance, increase in lot coverage, or increase in height of a structure. Property changes or structure expansions which either meet the dimensional standard or which cause no further increase in the linear extent of the nonconformance of the existing structure shall not be considered to increase the nonconformity. For example, there is no increase in nonconformity if the expansion extends no further into the required setback area than does any portion of the existing nonconforming structure.

Article 6 Cont.

Industrial: The assembling, fabrication, finishing, manufacturing, packaging or processing of goods or the extraction of minerals.

Institutional: a non-profit or quasi-public use, or institution such as a church, library, public or private school, hospital, or municipally owned or operated building, structure or land used for public purposes. A use for education, health care and similar activities where professional staff provide a service to a specific population. Uses include schools both public and private, and nursing homes by way of example.

Minimum Lot Width: The closest distance between the side lot lines of a lot. When only two lot lines extend into the shoreland zone, both lot lines shall be considered to be side lot lines.

Non-conforming condition – non-conforming lot, structure or use which is allowed solely because it was in lawful existence at the time this Ordinance or subsequent amendment took effect.

Article 7 Proposed Changes

Proposed change would:

1. Update Universal Plumbing Code to be consistent with State of Maine regulations

Chapter 2.301.4 Codes by Reference

Pursuant to MRS Title 30-A§3003, shall the Town adopt the following codes by edition: NFPA 13: Standard for the Installation of Sprinkler Systems (2016), NFPA 70: National Electrical Code (2017), NFPA 101: Life Safety Code (2018), and 2021 Universal Plumbing Code. These shall supersede any code reference in the Minot Land Use Code.

Article 8 Proposed Changes

Proposed change would:

Update the 4-501.10 to have more clear language regarding the definition of accessory dwelling units and limit the size.

Chapter 4: Land Use Control Standards

4-501.10 Accessory ~~Apartment~~ Dwelling Units

An accessory ~~apartment~~ dwelling unit may be located in structures legally existing at the adoption of this Code including structures located on legally existing nonconforming lots. They may also be located on a residential lot meeting the residential lot dimensions in Sections 4-201.1 when there is a primary residential structure present. An accessory ~~apartment~~ dwelling unit may be created with a permit issued by the Code Enforcement Officer provided that the following are met:

- A. The additional dwelling unit shall be a complete, separate house-keeping unit that is isolated from the original dwelling unit and ~~must~~ may be attached to, detached from, or located within the principal dwelling or an accessory garage.
- B. The additional dwelling unit shall be designed so that the appearance of the structure remains that of a single-family dwelling, with the exception of emergency egress, if so required.
- C. The design and size of the additional dwelling units conform to all applicable standards of Chapter 2, Building Standard, and all other applicable codes.
- ~~D. Adequate off street parking shall be provided which does not encroach upon required setbacks.~~
- DE. Subsurface sewage disposal shall comply with all provisions of the State of Maine Subsurface Wastewater Disposal Rules.
- EF. Where there is on existing single-family dwelling unit on a conforming lot or a legally existing non-conforming lot, the owner shall be allowed up to have up to two (2) accessory dwelling units as follows: one (1) accessory unit within or attached to the existing dwelling unit; one (1) unit detached from the existing dwelling unit; or one of each.
- ~~F. Accessory apartments are limited to one per principal single family home or duplex. Where there are zero (0) dwelling units located on a conforming lot or a legally existing non-conforming lot, the owner shall ne allowed to have up to two (2) dwelling units on the lot. Where more than one principal residential structure is on a lot, there may be one accessory apartment for each principal residential structure, provided that Section 4-201.4 of this Land Use Code is met.~~
- G. Subdivision approval has been received for any project that meets subdivision criteria.

Article 8 Cont.

H. Accessory dwelling units will be a minimum of 500 square feet in size, but no more than 700 square feet.

Chapter 14: Definitions

Accessory ~~Apartment~~ Dwelling Units: An accessory dwelling unit is either attached to or shares a wall with a ~~principal residential~~ single-family dwelling unit, is ~~or~~ located within an existing single-family dwelling unit, or is a new structure on a lot containing a single-family dwelling unit for the primary purpose of creating an accessory dwelling unit ~~residential structure~~ which is legally located on a lot, including a legally existing nonconforming lot of record, ~~which and~~ is subordinate to the primary use and which is used for residential purposes as a complete separate housekeeping unit. ~~and which has no more than one bedroom and a total of no more than four rooms including a bathroom. The~~ An accessory dwelling can be no less than 500 square feet no more than 700 sq. ft. [Amended March 5, 2022]

Important Numbers and Dates

Emergency Assistance: 911

Town Office: 345-3305
Fax 346-0924
www.minotme.org

OFFICE HOURS:

MONDAY-WEDNESDAY 8-4

THURSDAY 10-6

FRIDAY 8-1

CLOSED 12:30-1 for lunch. Mon. – Thurs.

Selectmen:

Daniel Gilpatric, Chair 966-2908
Lisa Cesare, Vice Chair 783-9878
Brittany Hemond 212-9930
Matthew Callahan 212-9930
William Perry 233-6298

General Assistance Director:

Danielle Loring 345-3305 ext. 101
After hours 753-2599

Town Clerk

Sara Farris 345-3305 ext. 102
After hours 212-0055

Highway Director

Scott Parker 346-9096

Animal Control Officer:

Robert Larrabee 890-4932

Code Enforcement/ Plumbing Inspector:

Scott McElravy 754-6881

RSU 16:

Poland High School 998-5400
Bruce Whittier Middle School 998-3462
Minot Consolidated School 346-6471
Fax 345-9535
Superintendent 998-2727
Fax 998-2753

Police/ Fire Rescue/ IF&W:

Androscoggin Sheriff 784-7361
State Police 1-800-228-0857
Minot Central Fire Station 345-3115
IF&W Augusta Office 1-800-452-4664

Post Office:

Minot Post Office 784-2202

DATES THE TOWN OFFICE IS CLOSED

2023 New Year's Day (observed)

Monday, January 2, 2023

Martin Luther King Jr. Day

Monday, January 16, 2023

President's Day

Monday, February 20, 2023

Patriot's Day

Monday, April 17, 2023

Memorial Day

Monday, May 29, 2023

Juneteenth

Monday, June 19, 2023

Independence Day

Tuesday, July 4, 2023

Labor Day

Monday, September 4, 2023

Staff Training Day

October – TBD

Columbus Day/ Indigenous People's Day

Monday, October 9, 2023

Veteran's Day (observed)

Friday, November 10, 2023

Thanksgiving

Thursday, November 23, 2023

Friday, November 24, 2023

Christmas

Monday, December 25, 2023

Fiscal Year End

Friday, December 29, 2023

Special hours TBD

New Year's Day

Monday, January 1, 2024