



# Town of Minot Selectmen Epacket

January 22, 2024 at 6:30pm  
Regular Meeting

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# Town of Minot

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

Board of Selectmen  
Minot Town Office  
329 Woodman Hill Road  
Monday, January 22, 2024  
Meeting at 6:30pm  
Agenda\*

## REGULAR MEETING

1. Call to Order
2. Pledge of Allegiance
3. Approval of Minutes
  - a. January 8, 2024
4. Warrants
  - a. Payroll Expense Warrant
  - b. Treasurer's Warrant
5. Bank Reconciliations
  - a. October 2023
  - b. November 2023
  - c. December 2023
6. New Business
  - a. Executive Session pursuant to Title 1 MRSA §405 (6)(d): Discussion with Onie Christner & James McCarver Regarding Tax Acquired Property including Tax Collector and Town Administrator
  - b. Consideration of Approval for 2024 Fee Schedule
  - c. Consideration of Approval of 2024 Town Meeting Warrant
  - d. Consideration of Approval of Letter of Engagement for FY2023 Audit by Maine Municipal Audit Services (Mindy Cyr)
  - e. Consideration of Approval of 2024 Personnel Policy
  - f. Consideration of Approval of 2024 Tax Acquired Property Policy
  - g. Consideration of Appointment – Jordan De Vito Board of Appeals Alternate and Secretary
7. Department Head Updates
  - a. Clerk's Report
  - b. Highway Report
  - c. Fire Department Report
8. Town Administrator's Report
9. Selectmen Comment
10. Public Comment (3-minute limit) – Items in public comment may be scheduled for a future meeting to provide for Board consideration and public notice
11. Next Meeting Dates
  - a. Monday, February 5, 2024
12. Adjournment



# Town of Minot

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Board of Selectmen Meeting  
Minot Town Office  
Monday, January 8<sup>th</sup>, 2024  
6:30 pm  
Minutes\*

## REGULAR MEETING

**Selectmen: Vice Chair Lisa Cesare, Matthew Callahan, William Perry, and  
Brittany Hemond**

**Absent: Chair Daniel Gilpatric**

**Assessors Present: Brittany Hemond and Lisa Cesare**

**Staff: Danielle Loring (Administrator), Sara Farris (Clerk & Recording  
Secretary), and Dean Campbell (Fire Chief)**

**Public: None**

### 1. Call to Order

Vice Chair Lisa Cesare called the meeting to order at 6:30pm since Chair Gilpatric was absent. A quorum was present.

### 2. Pledge of Allegiance

Recited

### 3. Approval of Minutes

#### a. Tuesday, December 26<sup>th</sup>, 2023 – Regular Meeting

**Motion:** Matthew Callahan made a motion to approve the meeting minutes from December 26<sup>th</sup>, 2023; second by Brittany Hemond.

**Discussion:** None

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

\*\* Written minutes serve as reference to the official record, which are recording kept at the Town Office.

Board of Selectmen Meeting Minutes Dated January 8<sup>th</sup> 2024.

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

#### **4. Warrants**

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

##### **b. Treasurer's Warrant – FY2023**

##### **c. Treasurer's Warrant – FY 2024**

Motion: Matthew Callahan motioned to accept the Payroll Expense Warrant in the amount of \$24,740.79, the EOY 2023 Treasurer's Warrant in the amount of \$15,138.45 and the 2024 Treasurer's Warrant in the amount of \$296,532.29; second by Brittany Hemond.

Discussion: None

Vote: Unanimous Approval (4/0)

#### **5. Assessors' Business**

##### **a. Consideration and Approval for Abatements**

###### **i. Wayne J. Slattery**

**U03-009, Acct # 1396**

**\$80.00**

###### **ii. Wayne and Joni Slattery**

**R10-011, Acct # 70**

**\$35.00**

Danielle Loring stated that Mr. and Mrs. Slattery met with her and the Assessors' Agent regarding their 2023 tax bills. She explained that the abatement for account # 1396 for \$80.00 was to change the Site Improvement Grade from a 2 to a 1 and the abatement for account # 70 was needed because the account was already included in another account owned by the Slattery's.

Motion Brittany Hemond motioned to approve the abatement for U03-009 in the amount of \$80.00 and the abatement for R10-011 in the amount of \$35.00; second by William Perry

Discussion: None

Vote: Unanimous Approval (4/0)

The 2 Assessors present signed the Abatement paperwork as presented.

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Board of Selectmen Meeting Minutes Dated January 8<sup>th</sup> 2024.

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## **6. New Business**

### **a. Appointment for Benjamin Piper as Planning Board Alternate**

Motion Brittany Hemond motioned to appoint Benjamin Piper as a Planning Board Alternate with a term ending December 31<sup>st</sup>, 2027; second by Matthew Callahan

Discussion: None

Vote: Unanimous Approval (4/0)

The Selectmen signed the appointment paperwork as presented.

Lisa Cesare stated that in the Clerk's report she noticed a question regarding spouses serving on the Planning Board together. After various discussion the Selectmen decided that one could serve on the Planning Board but not both due to it being a conflict of interest. The Selectmen agreed that the spouse that is not on the Planning Board is more than welcome to join another Board or Committee.

### **b. Consideration of Community Resilience Partnership Resolution**

Lisa Cesare read the Resolution as provided by Danielle to the board.

Motion Brittany Hemond motioned to approve the Community Resilience Partnership Resolution as presented; second by Matthew Callahan

Discussion: None

Vote: Unanimous Approval (4/0)

The Selectmen signed the Resolution paperwork as presented.

### **c. Consideration of 2024 Spirit of America Resolution**

Danielle provided the Selectmen with the Resolution to review.

Motion William Perry motioned to select the Minot Cemetery Committee for the 2024 Spirit of America Award and to approve the Resolution as written; second by Matthew Callahan

Discussion: None

Vote: Unanimous Approval (4/0)

The Selectmen signed the Resolution paperwork as presented.

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Board of Selectmen Meeting Minutes Dated January 8<sup>th</sup> 2024.

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**d. Consideration of FY 2024 Carry Forwards**

Danielle provided the Selectmen with a draft warrant for review showing the 2024 Carry Forward amounts in each account.

Motion Matthew Callahan motioned to accept Article 10 for the 2024 Carry Forwards as written; second by William Perry

Discussion: None

Vote: Unanimous Approval (4/0)

Danielle noted that there was a few more changes and corrections to the Warrant to discuss as well.

*See attached draft warrant for more information.*

Article # 24

Danielle explained that since they took the money that was left and applied it to the principal it lowered the 2024 payment amount.

Motion Brittany Hemond motioned to accept the new corrected amount for Article 24 in the amount of \$46,363.00; second by William Perry

Discussion: None

Vote: Unanimous Approval (4/0)

Article # 44

Danielle stated that residents like to keep the tax due date the same from year to year but the 15<sup>th</sup> of December falls on a Sunday this year so it would default to the 16<sup>th</sup>.

Motion Brittany Hemond motioned to set the 2024 property tax due date as December 16, 2024 and to use the State's max interest rate of 8.50%; second by Matthew Callahan

Discussion: None

Vote: Unanimous Approval (4/0)

Danielle added that she has not received the amounts for the cable franchise or the snowmobile refund and that she is working on scheduling a Budget Committee Meeting for January 18<sup>th</sup> at 2pm.

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Board of Selectmen Meeting Minutes Dated January 8<sup>th</sup> 2024.

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## **7. Old Business**

### **a. Continued Discussion of Town Office Safety Upgrades**

Jason Simard provided the Selectmen with a quote for the upgrades as discussed at a previous Selectmen's Meeting. After various discussion the Selectmen decided to table/ take no action on the project and revisit it after Town Meeting in March.

## **8. Department Head Updates**

### **c. Fire Department Report submitted and read by Fire Chief Dean Campbell**

- The Department is starting BLS training this month.
- Dean provided the Selectmen with a sample job description for the Full Time Fire Chief position. There was no further discussion on the job description.
- Dean and the town are still waiting to hear back from the solar farm project regarding their decision on fire suppression.

*See attached report for more information.*

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

- No update on the foreclosed property on Brighton Hill Rd.
- Everyone that took out Nomination Papers has returned them except for Mr. Klar who is now on the RSU 16 Strategic Committee.
- Excise tax was up \$20,151.56 in 2023 compared to 2022!

*See attached report for more information.*

Danielle provided the Selectmen with 3 different Town Report cover options created by Sara. The Selectmen decided to select the full picture option with the gray background. *Examples are attached to these minutes.*

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

- The Crew has been working on storm clean up and preparing for the next round of storms.
- Working on keeping the 2012 Peterbilt on the road.

*See attached report for more information.*

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Board of Selectmen Meeting Minutes Dated January 8<sup>th</sup> 2024.

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**9. Town Administrator’s Report Presented by Danielle Loring**

- Year-end went well, and Lori-Ann was there for the morning to help prepare and make some corrections as needed.
- Bids will have to be prepared soon for the 2 trucks for the Highway Department.
- Danielle is continuing to work on the budget and getting the Town Report finalized to send to print by January 23<sup>rd</sup>.

**10. Selectmen Comment**

None

**11. Public Comment**

None, no public present

**12. Next Meeting Dates**

**a. Monday, January 22<sup>nd</sup>, 2024 – Regular Meeting**

Date acknowledged.

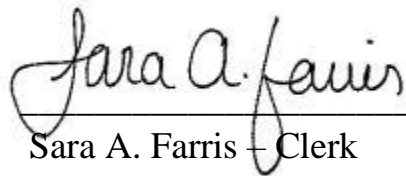
**13. Adjournment**

Motion: William Perry made the motion to adjourn at 7:12pm; second by Matthew Callahan.

Discussion: None

Vote: Unanimous Approval (4/0)

The board adjourned at 7:12 pm.

  
 Sara A. Farris – Clerk  
 Recording Secretary

\_\_\_\_\_  
 Daniel Gilpartic – Chair

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

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Board of Selectmen Meeting Minutes Dated January 8<sup>th</sup> 2024.

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Lisa Cesare – Vice Chair

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William Perry

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Brittany Hemond

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Board of Selectmen Meeting Minutes Dated January 8<sup>th</sup> 2024.

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**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**

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

**Internal Plumbing Permit Fees**

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

**External Plumbing Permit Fees**

**Permits for complete disposal system and variances**

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

**Permits for Separate Parts of Disposal System**

Alternative toilet (only)	<b>\$50.00</b>
Disposal field only (engineered/non-engineered system)	<b>\$150.00</b>
Treatment tank only (non-engineered)	<b>\$150.00</b>
Treatment tank (engineered system)	<b>\$80.00</b>
Holding tank	<b>\$115.00</b>

Other components (complete pump station, piping, other)	<b>\$30.00</b>
Pre-Treatment	N/A

Ser

<b>Site Plan Review Fee Schedule*</b>		
<b>Type of Fee</b>	<b>Fee</b>	<b>Comments</b>
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 <b>where there will be no</b> increase in project size
2. Site Plan Review Amendment	All fees required above for the areas to be increased in size	For projects approved but not constructed <b>where there will be</b> an increase in the project size
Review Escrow Account**	\$500+	Escrow use for planning review, legal services, or third party review
Automobile Graveyards & Junkyards	\$300	Due annually in October by Board of Selectmen
Automobile Recycling Centers***	\$1,500	For a five year permit Plus State License Fees & Inspection

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

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

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

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

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

**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

## 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 1, 2024 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 2, 2024 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 2, 2024, 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 **two (2) Selectmen** for a term of three (3) years and to elect **two (2) members** of the **Superintending School Committee** for a term of three (3) years.
- 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 2: Building Standards** of the Land Use Code of the Town of Minot as adopted March 4, 2006 and amended through March 4, 2023, 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 4, Section 501.10: Accessory Dwelling Units** of the Land Use Code of the Town of Minot as adopted March 3, 2006 and amended through March 4, 2023, by adding the underlined language and deleting the strikethrough 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 601: Change of Use** of the Land Use Code of the Town of Minot as adopted March 3, 2006 and amended through March 4, 2023, 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.** To see if the Town will vote to adopt amendments to **Cemetery Ordinance** of Minot as adopted March 6, 2010 and amended through March 9, 2020, by adding the underlined language type as shown.

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

The Cemetery Committee Recommends Article 9  
The Planning Board Recommends Article 9  
The Board of 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 **\$23,575.80**  
**General Assistance Donation (Eda's Elf Fund) Reserve Account**, balance of **\$8,160.59**  
**Town Well Reserve Account**, balance of **\$4,147.69**  
**Cemetery Reserve Account**, balance of **\$11,006.74**  
**Minot Community Events Reserve**, balance of **\$694.45**  
**Fire Department Apparatus Reserve**, balance of **\$520.58**  
**Fire Department Grant Reserve**, balance of **\$7,077.92**  
**Fire Department Capital Equipment Reserve**, balance of **\$4,531.39**  
**Conservation Committee Reserve**, balance of **\$100.00**  
**Broadband Reserve**, balance of **\$17,130.02**  
**Recreational Field Maintenance Reserve**, balance of **\$3,143.00**

Selectmen Recommend to carry forward all balances by a vote of 4 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 to establish a **Minot Consolidated School Reserve** account in the amount of **\$100,000 fund from the Undesignated Fund Balance**. The purpose of the account would be to fund legal fees, operational costs, or contract for consultants in the event that the Regional School Unit (RSU) Board of Directors (otherwise known as School Board Members) votes to close the building.

Selectmen Recommend **creating a Minot Consolidated School (MCS) Reserve in the amount of \$100,000 funded from the Undesignated Fund Balance** by a vote of 4 yes 0 no

Budget Committee Recommends **creating a Minot Consolidated School (MCS) Reserve in the amount of \$100,000 funded from the Undesignated Fund Balance** by a vote of 4 yes 0 no

**Article 12.** To see if the Town will vote via paper ballot to exceed the **property tax levy limit of \$1,479,239** 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 13.** 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.** (\$413,286.00 in 2023, expended \$376,233.51)

Selectmen Recommend	<b>\$420,535.00</b>	vote: 4 yes	0 no
Budget Committee Recommends	<b>\$420,535.00</b>	vote: 4 yes	0 no

**Article 14.** To see what sum the Town will vote to raise and appropriate for **Town Office Maintenance and Supplies** (\$34,050.00 in 2023, expended \$31,662.34)

Selectmen Recommend	<b>\$35,000.00</b>	vote: 4 yes	0 no
Budget Committee Recommends	<b>\$35,000.00</b>	vote: 4 yes	0 no

**Article 15.** 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

(\$52,692.00 in 2023(includes carryforward), expended \$57,609.14)

Selectmen Recommend	<b>\$39,800.00</b>	vote: 4 yes	0 no
Budget Committee Recommends	<b>\$39,800.00</b>	vote: 4 yes	0 no

**Article 16.** To see what sum the Town will vote to raise and appropriate for **Operating Costs of the Town Garage and Equipment Repair.** (\$93,400.00 in 2023, expended \$95,215.06)

Selectmen Recommend	<b>\$102,950.00</b>	vote: 4 yes	0 no
Budget Committee Recommends	<b>\$102,950.00</b>	vote: 4 yes	0 no

**Article 17.** To see what sum the Town will vote to raise and appropriate for **Paving and Patching Roads** for the ensuing year (\$0.00 in 2023)

Selectmen Recommends to appropriate a total of **\$410,000, raise \$335,756 and use \$74,224 from LRAP** vote: 4 yes 0 no

Budget Committee Recommends to appropriate a total of **\$410,000, raise \$335,756 and use \$74,224 from LRAP** vote: 4 yes 0 no

**Article 18.** To see if the Town will vote to raise an amount not to exceed **\$250,000** to replace Highway Department **2012 Peterbilt Plow Truck**

Selectmen Recommend that the new plow truck be financed for a term of **three (3) years at a commercially reasonable rate of interest and to appropriate an amount not to exceed 90,000 for initial payment in 2024.** vote: 4 yes 0 no

Budget Committee Recommends that the new plow truck be financed for a term of **four (4) years at a commercially reasonable rate of interest and to appropriate an amount not to exceed 70,000 for initial payment in 2024.** vote: 4 yes 0 no

**Article 19.** To see if the Town will vote to raise an amount estimated to be \$65,000 to replace Highway Department **2020 Dodge RAM Pick-Up Truck.**

Selectmen Recommend **using the existing truck as a trade (\$30,000), \$25,000 from the Highway Equipment Reserve, and appropriating an amount not to exceed \$10,000 for the ¾ ton pick up truck purchase.** vote: 4 yes 0 no

Budget Committee Recommends **using the existing truck as a trade (\$30,000), \$25,000 from the Highway Equipment Reserve, and appropriating an amount not to exceed \$10,000 for the ¾ ton pick up truck purchase.** vote: 4 yes 0 no

**Article 20.** To see what sum the Town will vote to raise and appropriate for **Winter Roads** for the ensuing year (\$345,000.00 in 2023, expended \$302,494.17)

Selectmen Recommend **\$381,100.00** vote: 4 yes 0 no  
Budget Committee Recommends **\$381,100.00** vote: 4 yes 0 no

**Article 21.** 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. (\$255,500.00 in 2023, expended \$230,721.80)

Selectmen Recommend **\$288,200.00** vote: 4 yes 0 no  
Budget Committee Recommends **\$288,200.00** vote: 4 yes 0 no

**Article 22.** 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 (\$87,441.00 in 2023, expended \$121,380.26)

Selectmen Recommend **\$135,739.00** vote: 4 yes 0 no  
Budget Committee Recommends **\$135,739.00** vote: 4 yes 0 no

**Article 23.** To see what sum the Town will vote to raise and appropriate to create the new position of **Full-time Fire Chief** for the ensuing year.

Selectmen Recommend **appropriating funds to create a new Full-time Fire Chief position and to raise \$79,090.00 for salary and benefits** vote: 4 yes 0 no

Budget Committee Recommends **appropriating funds to create a new Full-time Fire Chief position and to raise \$79,090.00 for salary and benefits** vote: 3 yes 1 no

**Article 24.** To see what sum the Town will vote to raise and appropriate for **Principal Payments and Interest.** (\$341,851.00 in principal and interest in 2023, expended \$341,513.09)

2023 Plow Truck (2 of 2): Principal: \$43,928.41  
Interest: \$ 2,434.24

Selectmen Recommend **\$46,363.00** vote: 4 yes 0 no  
Budget Committee Recommends **\$46,363.00** vote: 4 yes 0 no

**Article 25.** To see what sum the Town will vote to raise and appropriate for **Contract Assessing & GIS Services.** (\$25,500.00 in 2023 (includes carryforward), expended \$25,500.00)

Selectmen Recommend **\$27,400.00** vote: 4 yes 0 no  
Budget Committee Recommends **\$27,400.00** vote: 4 yes 0 no

**Article 26.** To see what sum the Town will vote to raise and appropriate for the **Code Enforcement and Planning** for the ensuing year. (\$56,150.00 in 2023, expended \$38,781.53)

Selectmen Recommend **\$57,100.00** vote: 4 yes 0 no  
Budget Committee Recommends **\$57,100.00** vote: 4 yes 0 no

**Article 27.** 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 2023, expended \$8,210.00)

Selectmen Recommend **\$8,650.00** vote: 4 yes 0 no  
Budget Committee Recommends **\$8,650.00** vote: 4 yes 0 no

**Article 28.** To see what sum the Town will vote to raise and appropriate for **Legal Fees** for the ensuing year. (\$10,000.00 in 2023, expended \$24,957.96)

Selectmen Recommend	<b>\$10,000.00</b>	vote: 4 yes 0 no
Budget Committee Recommends	<b>\$10,000.00</b>	vote: 4 yes 0 no

**Article 29.** To see what sum the Town will vote to raise and appropriate for the **County Tax** set by Androscoggin County. (\$309,396.00 in 2023, expended \$309,396.00)

Selectmen Recommend	<b>\$344,729.00</b>	vote: 5 yes 0 no
Budget Committee Recommends	<b>\$344,729.00</b>	vote: 4 yes 0 no

**Article 30.** To see what sum the Town will vote to raise and appropriate for **Solid Waste Disposal & Contract Services.** (62,600.00 in 2023, expended \$44,847.63)

Selectmen Recommend	<b>\$65,100.00</b>	vote: 4 yes 0 no
Budget Committee Recommends	<b>\$65,100.00</b>	vote: 4 yes 0 no

**Article 31.** To see what sum the Town will vote to raise and appropriate for **Street Lights.** (\$3,000.00 in 2023, expended \$2,857.56)

Selectmen Recommend	<b>\$3,000.00</b>	vote: 4 yes 0 no
Budget Committee Recommends	<b>\$3,000.00</b>	vote: 4 yes 0 no

**Article 32.** To see what sum the Town will vote to raise and appropriate for **Municipal Organizations and Contracts.** (\$20,887.00 in 2023, expended \$20,862.50)

Maine Municipal Association (MMA)	\$ 4,000
Androscoggin Valley Council of Governments (AVCOG)	\$ 4,200
Greater Androscoggin Humane Society (GAHS)	\$ 3,928
TRIO	\$10,020

Selectmen Recommend	<b>\$22,148.00</b>	vote: 4 yes 0 no
Budget Committee Recommends	<b>\$22,148.00</b>	vote: 4 yes 0 no

**Article 33.** To see what sum the Town will vote to raise and appropriate for **Town Insurance.** (\$53,550.00 in 2023, expended \$49,263.00)

Selectmen Recommend	<b>\$57,950.00</b>	vote: 4 yes 0 no
Budget Committee Recommends	<b>\$57,950.00</b>	vote: 4 yes 0 no

**Article 34.** To see what sum the Town will vote to raise and appropriate for **Library Services** with the Auburn Public Library. (\$22,000.00 in 2023, expended \$0.00)

Selectmen Recommend	<b>\$22,000.00</b>	vote: 4 yes 0 no
Budget Committee Recommends	<b>\$22,000.00</b>	vote: 4 yes 0 no

**Article 35.** To see what sum the Town will vote to raise and appropriate for the **Animal Control Officer**. (\$3,850.00 in 2023, expended \$3,965.06)

Selectmen Recommend	<b>\$3,850.00</b>	vote: 4 yes 0 no
Budget Committee Recommends	<b>\$3,850.00</b>	vote: 4 yes 0 no

**Article 36.** To see what sum the Town will vote to raise and appropriate for **General Assistance** (Health and Welfare). (Raised \$2,000.00 in 2023, expended \$455.63)

Selectmen Recommend	<b>\$2,000.00</b>	vote: 4 yes 0 no
Budget Committee Recommends	<b>\$2,000.00</b>	vote: 4 yes 0 no

**Article 37.** To see what action the Town wishes to take regarding the **cable franchise agreement fees** received annually from the Charter/Spectrum. Selectmen request **2024 revenues** be used for the purposes of broadband expansion.

Selectmen Recommend **designating the 2024 cable franchise agreement fees for broadband expansion.**  
vote: 4 yes 0 no

Budget Committee Recommends **designating the 2024 cable franchise agreement fees for broadband expansion.**  
vote: 4 yes 0 no

**Article 38.** 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 **2024 snowmobile registration reimbursement** be donated to their club for trail maintenance.

Selectmen Recommend the donation of **the 2024 snowmobile registration reimbursement**  
vote: 4 yes 0 no

Budget Committee Recommends the donation of **the 2024 snowmobile registration reimbursement**  
vote: 4 yes 0 no

**Article 39.** To see what sum the Town will vote to raise and appropriate for **Elections and Annual Town Meeting.** (\$8,550.00 in 2023, expended \$5,829.70)

Selectmen Recommend	<b>\$12,000.00</b>	vote: 4 yes 0 no
Budget Committee Recommends	<b>\$12,000.00</b>	vote: 4 yes 0 no

**Article 40.** To see what sum the Town will vote to raise and appropriate for the funding care and maintenance of **Minot’s Cemeteries.** (\$12,315.21 in 2023 (includes carryforward), expended \$1,308.47)

Selectmen Recommend	<b>\$10,000.00</b>	vote: 3 yes 1 no
Budget Committee Recommends	<b>\$10,000.00</b>	vote: 4 yes 0 no

**Article 41.** To see what sum the Town will vote to raise and appropriate for the funding **Recreational Field Maintenance.** (\$10,000.00 in 2023, expended \$6,857.00)

Selectmen Recommend	<b>\$5,000.00</b>	vote: 4 yes 0 no
Budget Committee Recommends	<b>\$5,000.00</b>	vote: 4 yes 0 no

**Article 42.** To see what sum the Town will vote to raise and appropriate to be donated to **Charitable Organizations.** (\$0.00 raised in 2023)

*Requests:*

LifeFlight	\$691.50	
SafeVoices	<i>Unspecified Request</i>	
Seniors Plus	\$500.00	
Maine Public	\$100.00	
	<b>TOTAL:</b>	<b>\$1,291.50</b>

Selectmen Recommend	<b>\$0.00</b>	vote: 4 yes 0 no
Budget Committee Recommends	<b>\$0.00</b>	vote: 4 yes 0 no

**Article 43.** 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 44.** To see what action the Town wishes to take to establish a **due date for payment for the 2024 property taxes** and to set the interest rate applied to delinquent accounts.

Selectmen and Budget Committee Recommends **December 16, 2024** with interest charged thereafter at the State maximum rate of **8.5%**

*2023 was December 15 2023 with 8% interest*

**Article 45.** 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 46.** 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 2024 tax rate**. (Selectmen so recommend).

**Article 47.** To see if the Town will give the **Selectmen** the authority to **estimate the Excise Tax Revenue** and use the same to **lower the 2024 tax rate** (Selectmen so recommend).

**Article 48.** 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 2025 annual budget** during the period of **January 1, 2025 through the 2025 Annual Town Meeting**.

**Article 49.** 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 50.** 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 51.** 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 52.** 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 53.** 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:

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 24<sup>th</sup> 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 24<sup>th</sup> day of February, two thousand and twenty-three.

Attest: \_\_\_\_\_

**X**

\_\_\_\_\_  
Danielle E. Loring, Constable

# Maine Municipal Audit Services, PA

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Mindy J. Cyr, CPA

December 20, 2023

To The Select Board and Management

Town of Minot  
329 Woodman Hill Road  
Minot, Maine 04258

We are pleased to confirm our understanding of the services we are to provide the Town of Minot for the year ended December 31, 2023.

## **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements of the Town of Minot as of and for the year ended December 31, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town of Minot's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Town of Minot's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

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

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

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

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, issue an auditor's report that includes our opinion

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

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

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

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

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

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

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

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

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

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

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

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

### **Audit Procedures—Compliance**

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

### **Other Services**

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

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

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

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

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

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

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

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

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

**Engagement Administration, Fees, and Other**

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

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

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

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

**Reporting**

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

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

Very truly yours,

*Maine Municipal Audit Services, PA*

Maine Municipal Audit Services, PA

**RESPONSE:**

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

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

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

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

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

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

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

**TOWN OF MINOT**  
**PERSONNEL POLICY**



**ACCEPTED ON MARCH 3, 2004**  
**REVISED: DECEMBER 18, 2006**  
**JANUARY 1, 2019**  
**JANUARY 1, 2020**  
**JANUARY 1, 2021**  
**JANUARY 1, 2022**  
**JANUARY 1, 2023**  
**JANUARY 1, 2024**

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## PERSONNEL POLICY

**PREAMBLE:** The Board of Selectmen hereby adopts the following Personnel Policy for utilization by the Town of Minot in the administration of personnel activities of the employees of the Town of Minot. The day-to-day administration of this Personnel Policy is a function of the Town Administrator and department heads.

This policy and subsequent modifications shall supersede any policy and rules made previously by the Board of Selectmen. The Board of Selectmen may delete, amend, modify or change any or all of the provisions contained in this policy. The provisions set forth are not contractual, but rather, are for the general guidance of the Town in its relationship with the Town employees.

In addition, it should be understood that employees may be requested to abide by specific rules and regulations that pertain to the department of the Town of Minot from which they accept employment. Barring mention of a particular department rule, the provisions herein apply.

**SECTION 1 –CONDITIONS OF EMPLOYMENT:** This policy applies to all full-time, permanent part-time, part-time, per-diem, and temporary employees, as defined herein. Department Supervisors and/or exempt employees may have separate letters of agreement or contractual agreements with the Board of Selectmen pertaining to job responsibilities and benefits. Elected Town officials and appointed members of Minot boards and committees and contracted employees are not considered employees within the scope of this Personnel Policy.

**Classification:** The following are the classifications of employment for Town of Minot employees:

**Full-Time:** A full time employee means a permanent employee whose regularly scheduled work week is thirty (30) hours or more.

**Permanent Part-Time:** A permanent part time benefit eligible employee means a permanent employee whose regularly scheduled workweek is less than thirty (30) hours but more than twenty (20) hours.

**Part-Time:** A Part time employee means any employee, permanent or otherwise who works a schedule of less than 25 hours per week. They are not entitled to benefits such as retirement, health and dental insurance, etc. Part-time employees are entitled to pro-rated Holiday pay and Personal Days

**Temporary:** A “temporary” employee shall be an employee who is employed seasonally or for some other limited period of time. They are not entitled to benefits such as retirement, health and dental insurance, etc. Temporary employees are entitled to pro-rated Holiday Pay and Personal Days. Temporary employees may be terminated for any reason at any time.

**Per Diem:** A per diem employee means an employee who is hired to work as needed. Per Diem employees are not entitled to any benefits except as required by law.

**Other Classifications:** The Town may, from time to time, by appointment fill other posts and positions, either by voluntary service on certain Town boards and committees (such as Planning Board, Board of Appeals or Conservation Commission); by contract or fee for services (such as engineer, auditor or town attorney); or similar. These categories of service are not considered “employment” within the meaning of this policy. Those individuals are not entitled to benefits such as retirement, health insurance, holiday pay, accrual of sick leave and vacation time, or seniority. They serve at the pleasure of the Selectmen and/or Town

Administrator or, where appropriate, within the limited terms and conditions of any special appointment they may have received. Individuals in this category may be terminated without notice for any reason at any time, except as otherwise provided by law.

All applicants for employment shall submit a written application, and may, depending upon the job position available, be required to submit a resume with supporting documents; i.e., licenses, and certifications.

The Town of Minot relies upon the accuracy of information contained in the employment application, as well as the accuracy of other data presented throughout the hiring process and employment. Any willful misrepresentations, falsifications, or material omissions in any of this information or data shall result in the Town of Minot's exclusion of the individual from further consideration for employment or, if the person has been hired, possible termination of employment.

**Probationary Employees:** All employees are considered probationary for the first six (6) months of employment. Probationary employees may be removed from employment at any time during the probationary period without cause and without the right to file a grievance over termination of employment. Every employee must successfully complete the probationary period to continue employment. Probationary employees shall be evaluated by their immediate supervisor prior to the end of the probationary period and will be informed whether they have successfully completed the probationary period no later than the end of the probationary period.

**Equal Opportunity Employer:** The Town of Minot shall provide equal opportunity to all employees and applicants for positions of employment without regard to religion, age, sex, marital status, race, color, ancestry, and national origin, and sexual orientation, physical or mental handicap, veteran's status or any other category protected under federal, state or local law.

**Disability Accommodation:** The Americans with Disabilities Act (ADA), the Americans with Disabilities Amendments Act (ADAAA), the Pregnant Workers Fairness Act (PWFA), and the Maine Human Rights Act require employers to not discriminate against applicants and individuals with disabilities and, when needed, to provide reasonable accommodations to applicants and employees who are qualified for a job, so that they may perform the essential job duties of the position. It is the policy of the Town of Minot to comply with all federal and state laws concerning the employment of individuals with disabilities, (including temporary disabilities), and to act in accordance with regulations and guidance issued by the Equal Employment Opportunity Commission (EEOC) and the Maine Human Rights Commission (MHRC). Furthermore, it is the Town of Minot's policy not to discriminate against qualified individuals with disabilities in regard to application procedures, hiring, advancement, discharge, compensation, training or other terms, conditions, and privileges of employment.

### Process

Employees who have mental or physical disabilities, or pregnancy related medical conditions which may impact their ability to perform the essential functions of their job need to notify their supervisor to request an accommodation. Once the employer is aware of the disability or condition, they will begin the interactive process in consultation with human resources.

Interactive process:

- The employee and their supervisor meet to discuss their need for accommodation.
- The employee and their supervisor review the essential functions of the job, and may need to provide these to the employee's medical provider to confirm the disability and the need for an accommodation
- The employee and their supervisor will review options for the accommodation, and will work together to come up with ideas that are reasonable, and that do not create an undue

- hardship for the employer
- Once a reasonable accommodation is determined, it will be documented and placed in the employee's medical file
- Both the employee and their supervisor will continue to monitor need for the accommodation to ensure there aren't any issues/concerns by either party

**SECTION 2 - COMPENSATION:** Compensation shall be established annually by the Board of Selectmen to coincide with the beginning of the fiscal year. The regular workweek for payroll purposes shall begin on Monday at 12:01 a.m. and end on Sunday at midnight.

The Town is required by law to deduct federal and state income tax and Social Security from the pay of every employee.

**Pay Days:** Employee shall be paid every Wednesday. If a payday falls on a holiday, the employees shall be paid on the preceding workday.

**Workday:** Department working schedules are established by Department Supervisors and/or Town Administrator, with the approval of the Board of Selectmen. Working schedules will be established depending upon service requirements of their departments and taxpayer convenience. The Normal work week shall be Monday through Friday consisting of five days (Four and one-half days for non-exempt employees in the Town Office). The Highway Department work week for the summer schedule will consist of four (4) ten hour days.

All employees will take an unpaid lunch break of a minimum thirty minutes by their sixth hour of work. Lunch breaks and rest breaks will be determined by the individual departments. If an employee is the only person available to serve the public during the lunch break, they will be paid for their lunch break time. Lunch breaks may be interrupted, as needed, to serve the public; the lunch break may be extended due to the interruptions.

**Overtime:** As a general rule, occasional overtime work, in excess of 40 hours, if deemed necessary by the Department Supervisor, will be compensated for by overtime pay at a rate equal to 1.5 times the employee's regular wage or by compensatory time at 1.5 times the hours worked for the employee. (See Section 4). Overtime work should always be approved before it is performed.

The Highway Department is permitted to receive overtime for hours worked outside of their regularly scheduled workday as approved by the Highway Supervisor.

**Timekeeping:** Accurately recording time worked is the responsibility of each employee. Federal and State laws require the Town of Minot to keep an accurate record of the time worked in order to calculate employee wages. Time worked is the time actually spent on the job performing assigned duties.

All hourly employees shall accurately record the time they begin and end their work. They should also record the beginning and ending time of any split shift or departure from work for personal reasons. Overtime work should always be approved before it is performed. It is the employee's responsibility to sign his/her time record to certify the accuracy of all time recorded. Time records shall be countersigned by the employee's supervisor.

Altering, falsifying, tampering with time records, or recording time on another employee's time record shall result in disciplinary action, up to and including termination of employment.

**Attendance:** Each employee shall be in the employee's respective place of work at the appointed

scheduled time. An employee who may be absent from work due to illness or emergency shall have the responsibility to personally notify the Department Supervisor or Town Administrator at least one hour before the start of the regularly scheduled day. Failure to meet this requirement could result in discipline up to and including dismissal. Excessive absence or lateness, even when reported, may also be grounds for discipline or dismissal.

Absence includes all time lost from the work schedule, whether avoidable or unavoidable, voluntary or involuntary. An employee is absent when failing to report for or remain at work as scheduled. Lateness is a short absence at the start of the work day.

***Remote Work:*** Offsite work, otherwise referred to as “remote work,” may be allowed as needed and based on position. When regular communications is expected or necessary for the position, salaried and/or Department Heads may be furnished with equipment to conduct work such as cellphones or laptops and any information on those devices will be subject to Freedom of Access Laws and Sections 5 (Use of Town Equipment) and 11 (Electronic Communication) of this policy. When remote work is not considered necessary for the position, the Town’s equipment is to remain at the physical location for the department.

At the discretion of the Town Administrator, hourly staff may be allowed to conduct work remotely as deemed practical for the circumstances. Staff is expected to record and report actual time worked and utilize Personal or Vacation time when those hours fall short of a normally scheduled work-week hours, unless otherwise exempted, The Board of Selectmen may consider regularly scheduled or long-term remote work arrangements on a case by case basis and have the right to withdraw all privileges at any time.

***Fire/Rescue “On-Call” Status:*** A full-time employee or a permanent part-time employee who is also a volunteer for the Fire Department shall be allowed to be "on-call" during the employee's normal working hours for emergencies involving the Fire Department. The employee shall be paid the employee's regular hourly rate of pay when an "on-call" emergency occurs during the employee's normal work hours. The employee shall make arrangements with their Supervisor to ensure that primary job requirements are met. Personnel performing essential work functions within the departments (only one person on duty at front desk, safety person on highway dept. etc.) will not be allowed to attend “on-call” emergencies.

Under no circumstances shall the affected employee receive compensation for the same hours from both the Fire Department and the Town.

### **SECTION 3 - EMPLOYEES EXEMPT FROM FAIR LABOR STANDARDS ACT (FLSA):**

Employees meeting required criteria shall be considered to be exempt from overtime and certain other provisions of the Federal Fair Labor Standards Act because they meet the tests for either executive, administrative, or professional positions and may receive a Letter of Agreement outlining any additional conditions of employment. Exempt employees shall not be eligible to accumulate compensatory time.

FLSA-exempt employees occupy positions of responsibility, accountability and discretion. They may be required to work outside the normal schedule of working or office hours and are compensated, in part, on the basis of accomplishing the tasks demanded of the position without regard for the specific number of hours worked. They are also expected to be accountable for their time, be available to the public and other staff, and generally conform with the normal operating hours. Exempt employees may take discretionary time off without charging such time off to Personal or Vacation leave:

1. When it does not interfere with the operations of their department or office

2. When there are no other priorities which should be completed, especially if those tasks might interfere with the operations of another department
3. Absences of one-half day or less maybe taken at the discretion of the employee and with the approval of their direct supervisor.

**SECTION 4 - COMPENSATORY TIME:** In instances where a non-exempt employee subject to overtime regulations under the State Law and the Federal Fair Labor Standards Act, works in excess of their scheduled hours in a calendar week and/or is entitled to overtime compensation for hours worked over the 40 hours, the employee may elect to take compensatory time of in lieu of monetary overtime compensation, if pre-approved by supervisor. If the employee makes such an election, the compensatory time shall be at a rate of 1.5 hours of compensatory time for each hour of overtime worked.

Employees may accrue up to a maximum of 16 hours of compensatory time and must take all accrued compensatory time within the same calendar year. Unused compensatory time will be paid out at the end of the budget (fiscal) year as no time will be permitted to carry over into the new fiscal year.

**SECTION 5 - USE OF TOWN EQUIPMENT:** No employee shall operate the Town's owned or leased equipment unless the employee has been appropriately trained, licensed and/or certified in the use of the equipment and their Department Supervisor and/or Town Administrator has certified in writing, that the employee is knowledgeable in the proper operation of the heavy equipment.

The employee shall maintain such licenses and/or certifications and the Town shall pay for such training necessary to maintain the licenses and/or certifications. Employees shall be responsible for the cost of license renewals. All records of such training are to be filed in employees personnel file.

**SECTION 6 - LOSS OF JOB AS A RESULT OF LOSS OF LICENSE OR CERTIFICATION:** If an employee in a specific position is required to possess a valid license and/or class of license or certification, then it shall be a condition of employment for that employee to maintain such license and/or certification. Failure to maintain such license and/or certification shall result in job loss or reassignment to an alternative position. Any such loss of license must be reported to the Town Administrator or Department Supervisor within 24 hours of the next work day.

**SECTION 7 - BENEFITS:** Full-time and permanent part-time employees shall be entitled to all the benefits provided by this Personnel Policy.

**Full-Time Employees shall be entitled to the following as defined herein:**

Mileage Reimbursement	Overtime/Comp. Time	Bereavement Leave
Expense Reimbursement	Vacation Pay	Personal Days/Earned Paid Leave
Leave of Absence	12 Holidays	Witness Leave
Jury Duty Leave	Military Leave	Family Medical Leave
Retirement Plan	Dental Insurance	Medical Insurance
Professional Dues		

**Permanent Part-Time Employees shall be entitled to the following as defined herein:**

Mileage Reimbursement	Overtime/Comp. Time	Bereavement Leave
Expense Reimbursement	Vacation Pay	Personal Days/ Earned Paid Leave
Leave of Absence	12 Holidays	Witness Leave
Jury Duty Leave	Military Leave	Family Medical Leave
Retirement Plan		

## Professional Dues

### **Part-Time and Temporary Employees shall be entitled to the following as defined herein:**

Mileage Reimbursement	Holiday Pay
Expense Reimbursement	Personal Days/Earned Paid Leave

***Per Diem Employees do not receive any of the above benefits unless approved by the Board of Selectmen or required under law.***

**Insurances:** The Town shall provide all full-time employees who meet the insurer's eligibility requirements, and who request such coverage from the Town, with 100% paid medical and dental insurance.

If requested by the full-time employee, medical and/or dental coverage for the dependents of this category of employees may be included on the Town's policy with a cost share of 80% Town and 20% at the employee's expense.

All employees of the Town of Minot are covered by the Worker's Compensation Law of Maine. All employees injured on the job must report the injury to their Supervisor within twenty four (24) hours of the injury.

The Town maintains a 10-day doctor relationship with Stephens Memorial Hospital (Concentra), Central Maine Medical Center (Concentra) and St. Mary's Hospital (WorkMed), and may require employees claiming work-related disability to attend such locations for an employer-paid review of their condition, prognosis, and limitations of work.

Part-time and per diem employees who hold a position with a primary employer (other than the Town) will be inactivated from the Town's employment if said employee is out on a Worker's Compensation injury with the employee's other primary employer. In order to be reactivated, the employee must provide specific medical evidence of ability to return to their duties with the Town of Minot.

The Town reserves the right to change eligibility requirements, group plan, carrier and/or contribution levels at any time, with reasonable notice to participants.

**Insurance Opt-Out:** In the event that an eligible employee chooses to not participate in the health or dental benefit will be eligible to receive a six thousand dollar (\$6000) stipend, which shall be divided into equal parts per pay period as part of an employee's income. Employees may be required to show proof of other insurance coverage in order to be eligible.

**Retirement Plan:** Full time employees and permanent part time employees are entitled to participate in the Town's sponsored Individual Retirement Account. The Board of Selectmen will establish its employer match for the program as it deems in the best interest of the Town, currently a match equal to a maximum of 3% of the employee's pay, if the employee provides the same or greater match from their own pay.

**Holidays:** The following holidays shall be paid holidays, for all full time and permanent part-time employees. All employees will receive eight (8) hours of holiday pay for each of the holidays listed below. Highway Department employees on the summer schedule will receive ten (10) hours of holiday pay for the summer schedule only. In the event that the Holiday falls on a non work day in the Highway Department summer schedule, the holiday will be taken on an alternate work day.

The thirteen recognized holidays are as follows:

New Year's Day	Juneteenth	Veterans' Day
Martin Luther King Day	Independence Day	Thanksgiving Day
Presidents' Day	Labor Day	Day after Thanksgiving
Patriot's Day	Columbus Day	Christmas Day
Memorial Day		

Whenever a designated holiday falls on a Saturday, the preceding Friday shall be the designated holiday. When the holiday falls on a Sunday, the following Monday shall become the designated holiday. Employees who are required to work a designated holiday shall receive pay equal to one and one-half their regular pay or may request compensatory pay equal to one and one-half their regular pay. For an employee required to work on a holiday rather than the designated day (Independence day, Christmas, New Years...etc) an employee will be compensated double their normal rate. An employee exercising the option to take compensatory time in lieu of overtime compensation shall report the option to take compensatory time to their Supervisor within the pay period in which the compensatory time is earned or as soon thereafter as is practicable and shall be scheduled to be taken only with the approval of the Supervisor. (See Section 4 regarding Compensatory Time).

An employee on an unpaid leave of absence shall not be eligible for holiday pay.

**Vacations:** Full-time and permanent part-time employees shall earn vacation leave as follows:

One (1) week per year after completion of **six (6) months to one (1) year** of service  
Two (2) weeks per year after completion of **(1) year** of service  
Three (3) weeks per year after completion of **five (5) years** of service  
Four (4) weeks per year after completion of **(10) years** of service

Vacation days are effective for the calendar year. For full time employees, one week will be equivalent to forty (40) hours. For employees scheduled under thirty five (35) hours per week, one week will be equal to their regularly scheduled hours.

Vacation time may be taken only in increments of days (one-half days or full days); Flex time hours will not be allowed.

Carry over (into the following calendar year) of vacation time will not exceed the equivalent of one (1) week of vacation, as defined above. Employees may not sell back unused vacation time. Any unused vacation time left at the end of the calendar year in excess of the five (5) days allowed for carry over will be forfeited.

Vacations shall be scheduled at such time or times as shall be mutually agreeable to the employee requesting the vacation leave and the Department Supervisor.

An employee who severs employment in good standing shall be paid for the value of accrued vacation leave calculated at the employee's final rate of pay, pursuant to Section 8 (Separation from Employment). In the case of death of an employee, compensation for unused accumulated vacation leave shall be paid to the employee's beneficiary.

**Personal Days:** In lieu of Sick Leave, Personal Days will be granted annually to all employees and are effective for the calendar year. Personal Days may be taken on an hourly basis: Permanent Full-time and Part-time employees shall receive Personal Days in the amount of forty (40) hours annually and shall be consider the same as Earned Paid Leave as required by 26 MRSA §637. Personal leave

must be approved by the Department Supervisor; a minimum 24 hour notice is required. In the event an emergency prevents the 24 hour notice, the employee must notify the Supervisor within one hour of the scheduled work day (see Attendance under Section 1 – Conditions of Employment). No employee shall be paid Personal Day pay during the first 30 days of employment.

Up to thirty (30) Personal Days (8 hours per day) may be carried over to the next calendar year and banked for the purpose of providing sick/disability leave. The total maximum amount accrued in the Personal/Sick Day “bank” shall not exceed thirty (30) days at any time. Employees calling in sick must call their direct supervisor or the sick pay may be withheld. Employees who utilize the Personal/Sick Day bank for three or more consecutive days must provide a statement from their physician regarding their condition and expected duration of the illness. Employees may not utilize the days from Personal/Sick Day bank for the purposes of vacation time.

Pursuant to 26 MRSA §637 and effective January 1, 2021, Per Diem employees (as defined in SECTION 1) shall accrue Earned Paid Leave (EPL) at a rate of one (1) hour for every forty (40) hours worked in one calendar year of employment. Any unused time from one year, may be carried to the next up to an accrued total of forty (40) hours. Once forty (40) hours is reached, accrual will pause and resume after the employee’s balance goes below the accrued total maximum. All EPL will be paid at the employee’s regular rate. EPL shall have no cash value and will not be paid out at termination of employment.

Employees resigning from employment in good standing will be compensated for up to 120 hours in accrued time in the Personal/Sick Day bank, pursuant to Section 8 (Separation from Employment).

**Mileage Reimbursement:** Town employees shall be reimbursed for all actual and necessary use of private motor vehicles on Town business at the current mileage rate paid by the State of Maine to its employees, plus tolls and any parking charges submitted on an expense report form along with approval of the employee’s Supervisor.

A current Maine Motor Vehicle Insurance Identification Card for a privately owned vehicle being utilized shall be within the vehicle.

**Expense Reimbursement:** All real, actual and necessary business expenses other than mileage reimbursement incurred by an employee shall be reimbursed by the Town when submitted on a Town expense report form along with receipts and the business expenses. Expense forms are to be approved by a designated Supervisor or by the Town Administrator as appropriate.

The Highway Department employees are allowed up to a \$100.00 annual allowance towards the purchase of footwear deemed appropriate for work purposes as determined by the Highway Supervisor.

**Professional Development:** The Town Administrator or Department Supervisor may approve funds annually for training programs/sessions, seminars and conventions, or in-service training for employees when training will benefit the Town.

The Town shall pay the cost of any fees, tuition and materials incurred by an employee in attending a seminar approved for attendance by the Administrator, Department Supervisor, or Selectmen.

Employees who attend professional development activities approved by the Town Administrator and/or Department Supervisor to improve their skills or knowledge for the benefit of the Town shall be compensated for their hours spent in attendance at the conference/workshop, plus travel time to and from the conference.

**Professional Dues Payments by the Town:** The Town shall pay professional dues for employees in certain professional organizations when deemed beneficial to the Town. The following are the guidelines that will be used in the Town's decision as to whether or not certain organizations are eligible under this provision:

- ❖ The activities of the organization are those which assist the employee in obtaining training and/or providing service to the citizens of Minot;
- ❖ The organization's activities are those which specialize in the employee's primary area of work;
- ❖ The membership fees in an organization that totals more than \$100 annually, must receive approval from the Board of Selectmen;
- ❖ The employee must request the Town to pay the dues to the organizations.

**Promotions:** It is the policy of the Town to give present employees primary consideration when any vacancy occurs. Promotions will be based upon previous job performance, relative qualifications for the position and length of service. When, in the opinion of the Town Administrator, Department Supervisor and/or Board of Selectmen, a qualified internal candidate is not available, the Town may seek external candidates, and/or ask internal candidates to compete with external candidates in a selection process.

**SECTION 8 – SEPARATION OF EMPLOYMENT:** Employees who leave employment in good standing must submit a written resignation to the Department Supervisor or Town Administrator at least fourteen (14) days prior to the last scheduled day of work. Without such notice, any unused annual leave (personal days and vacation) shall not be paid to the employee. Upon request, the Board of Selectmen may waive this requirement on a case by case basis. Payments due will be made on the payday in the pay period following such separation.

## **SECTION 9 – EMPLOYEE LEAVE**

**Bereavement Leave:** In the event of the death of the employee's spouse, children, or stepchildren, the employee shall be entitled to up to five (5) consecutive working days leave. For the employee's parents, stepparents, grandparents, grandchildren, brothers, sisters, up to three (3) work days; and for the employee's mother-in-law, father-in-law, brother-in-law, sister-in-law, the employee shall be entitled to up to one (1) work day leave. The employee must attend the funeral; however, funeral leave may be banked if burial is to take place at a later date. Employees who do not utilize all bereavement days will not be able to use these days at another time for another purpose (vacation, personal days). Normal annual leave may be taken to supplement paid leave with permission from the employee's supervisor. (See Section 7 – Personal Days).

Bereavement leave shall be paid only for the employee's regularly scheduled workdays or portion thereof.

**Leave Without Pay:** The Town Administrator or Supervisor may grant leave without pay to any employee for a period of time not to exceed ten (10) consecutive workdays, and not exceeding thirty (30) workdays in any fiscal year, "for good cause".

Leave without pay in excess of any of the foregoing limits, may be granted by the Board of Selectmen. In all cases, such leave without pay shall only be granted if it results in no substantial burden on the Town or on other Town employees.

During periods of leave without pay, no employee shall be paid for holidays, nor shall the Town's share of fringe benefit costs (such as health insurance) be paid on the employee's behalf unless mandated by state or federal law or unless approved by the Board of Selectmen.

**Jury Duty:** The Town shall pay to an employee called for jury duty the difference between the employee's regular pay and the juror's pay when the jury duty falls on a scheduled work day, provided the employee presents an official statement of attendance and the amount of jury duty pay received. Jury duty shall be considered a work day; in the event of an early dismissal by the jury, the employee is to return to work.

**Witness Leave:** The Town shall pay an employee subpoenaed as a witness the difference between the employee's regular pay and any payment received as a witness, when the subpoenaed employee is required to be absent from the employee's scheduled work day and when the subpoenaed employee presents an official statement of attendance at court/hearing and the amount of the witness fee received.

This provision does not cover an employee of the Town who is a plaintiff in a lawsuit or complaint against the Town.

**Military Leave:** Military leave is governed by the Uniformed Services Employment and Reemployment Rights Act of 1984. When an employee is called to service in an active duty role that would require the employee to be away from employment, the Town will reinstate that employee upon return to the same or equivalent position with similar pay and benefits as when the employee left service. Pay and benefits will not be disbursed while the employee is not available for employment to the Town.

**Military Caregiver Leave:** A covered employer must grant an eligible employee who is a spouse, son, daughter, parent or next of kin of a covered service member with a serious injury or illness up to a total of 26 weeks of unpaid leave during a single 12 month period of care for the service member.

**Qualifying Exigency Leave:** A covered employer must grant an eligible employee up to a total of 12 workweeks of unpaid leave during the normal 12 month period established by the employer for FMLA leave for qualifying exigencies arising out of the fact that the employee's spouse, son, daughter or parent is on active duty, or has been notified of an impending call or order to active duty in support of a contingency operation.

**Family Medical Leave Act (FMLA):** It is the intent of the Town of Minot to administer the applicable Federal and State FMLA provisions.

General Provisions of the Policy:

1. Employees meeting certain minimum work requirements with the town may be eligible for 10 to 12 weeks of leave associated with various family illnesses during any 2 year period, as follows:
  - a) because of the birth of a child and in order to care for the child;
  - b) because of the placement of a child with the employee for adoption or foster care;
  - c) because of a serious health condition that makes the employee unable to perform the functions of his or her position;
  - d) in order to care for the employee's spouse, child or a parent who has a serious health condition.
2. "Serious health condition" is defined differently under the Federal and State provisions, and shall be interpreted as appropriate to the FMLA qualifications of the individual.

3. “Medical Certification” The Town of Minot reserves the right to require the employee to furnish qualified medical certification of the “serious health condition” affecting the employee, spouse, child or parent, which makes the leave necessary.
4. Notice of Leave: Employees must give a minimum of 30 days advanced notice before commencing leave under the FMLA, or such lesser notice as is practicable.
5. Under certain circumstances, an employee may take leave on an intermittent basis, or by working a reduced schedule.
6. Pay and Benefits: Continuation of pay and benefits shall be administered as appropriate to the applicable Federal and State FMLA provisions.
7. Restoration: Any employee who exercises the right to family medical leave under the FMLA, upon expiration of the leave, is entitled to be restored by the employer to the position held by an employee when the leave commenced or to a position of equivalent seniority status, employee benefits, pay and other conditions of employment.
8. Other Applicable Provisions of the State and Federal FLMA: The Town of Minot will administer all other applicable provisions of the Federal and State FMLA as applicable to the qualifying employee.

**Maternity/Paternity/Adoption Leave:** Subject to the provisions of the Family and Medical Leave Act, male and female employees are entitled to a maximum of twelve weeks of unpaid Birth Leave. Employees may first use personal days, then annual vacation leave as pay during maternity leave. If the employee desires additional time beyond the twelve weeks, it will be done so only with the approval of the Board of Selectmen and will constitute unpaid personal leave, if approved.

#### **SECTION 10 - PUBLIC and EMPLOYEE RELATIONS: *Courtesy, Professionalism & Dress***

**Code:** The employees of the Town are public servants and the citizens must be treated with courtesy and consideration. Every employee should remember that he or she may be the only contact a citizen has with his or her local government and can directly impact the Town’s identity and how the organization is perceived by the public. The impression that the employee makes will determine for a long time to come what the citizen thinks of our Town Government.. We are expected to project a positive image to co-workers and the public through overall appearance and our work performance.

The Town’s objective in establishing a business casual dress code is to allow employees to work comfortably in the workplace while maintaining professional presentation. Employees are expected to practice a high level of personal hygiene, dress neatly and conduct themselves with a professional demeanor. Clothing that works well for the beach, yard work, dance clubs, exercise sessions, and sports contests may not be appropriate for a professional appearance at work. Clothing that reveals too much is not appropriate for a place of business, even in a business casual setting. Graphic/offensive tees, pajamas, spandex, gym clothes, overalls, and torn, dirty or frayed clothing are unacceptable.

The following are minimal guidelines for employee appearance:

- Standards work uniforms and other apparel required for safety functions are appropriate for employees who spend virtually all of their time out in the field, such as Highway.
- Employees who perform office work and must also work in the field, such as Code Enforcement, may wear casual attire that will allow them to perform the job safely, minimize destruction of good clothing while also projecting a professional image.

- Employees are expected to dress in a more formal dress attire when certain situations dictates. These situations may include: elections, Town Meetings, formal presentations to boards/committees, special business and other sponsored outings.

No dress code can cover all contingencies, so employees must exert a certain amount of judgment in their choice of clothing to wear to work. If you experience uncertainty about acceptable, professional business casual attire for work, please ask your supervisor or Town Administrator before doing so. If you have medical or religious issues that impact upon your choice of clothing, please also bring them to our attention in advance.

If clothing fails to meet these standards, as determined by the employee's supervisor and Town Administrator, the employee will be asked not to wear the inappropriate item to work again. If the employee continues to wear clothing that has been deemed inappropriate, the employee may be asked to return home to change, suspended for the day without pay or receive further disciplinary action up to and including termination

The Town permits wearing jewelry or displaying tattoos, unless they conflict with our employees' ability to perform effectively in the position they hold or the specific work environment they are in. Factors used to determine whether jewelry and tattoos pose a conflict with the job or work environment will include, but are not limited to:

- Safety of self or others
- Productivity or performance of tasks
- Perceived offense based on any protected class
- Professional or workplace norms

If a potential conflict is identified, the employee will be encouraged to identify appropriate solutions such as removal of excess jewelry, covering of tattoos, transfer to alternative positions, etc.

**Confidentiality:** Town employees having access to confidential information pertaining to persons or property in the Town shall not use this privileged information to the employee's private advantage or to provide others with private advantages. Each employee is charged with the responsibility of releasing only information that is required under the "Freedom of Access" law, 1 MRSA, Sections 401-410.

**Receipt of Gifts:** A Town employee is prohibited from soliciting or accepting any gift, gratuity, favor, entertainment, loans, or any other item of monetary value from any person, within or outside Town employment, whose interests may be affected by the employee's performance or nonperformance of the employee's official duties.

Acceptance of nominal gifts, such as food and refreshments in the ordinary course of business meetings, or promotional materials such as pens, note pads and calendars is permitted.

**Political Activity:** While an employee is performing the employee's normal work duties, the employee shall refrain from seeking or accepting nomination or election to any office in Town government, from using the employee's influence in any way for or against any candidate for elective office in Town government, using the employee's influence for or against any matter that is pending before any Town Meeting, Board of Selectmen or any board or committee appointed by the Board of Selectmen or from becoming involved in a discussion or expressing an opinion that may be construed as "political" in nature.

This policy is not to be construed to prevent Town employees from becoming, or continuing to be members of any political organization, from attending political meetings, from expressing the employee's views on political matters, on their own time, or from voting with complete freedom in any election.

**SECTION 11 – ELECTRONIC COMMUNICATION POLICY:** The Town of Minot computer network/system, electronic mail (email) and internet connection are designed to facilitate Town business and provide communication between staff, the public and business associations. The network and email are Town property and are intended for business related activities. **All data and electronic messages within the system are the property of the Town of Minot.** As such, no computer files or communications through the Town email system or internet connection shall be considered private and may be subject to Freedom of Access laws, depending on their content.

“System” means all telephones, computers, facsimile machines, voicemail, e-mail, and other electronic communication, copying or data storage systems or equipment leased, owned or in the possession of the Town, including, but not limited to, any computer, computer system, or any storage device or medium that the Town provides to an employee or that is physically or electronically connected to any other part of the System.

“Electronic Communication” means all electronic communications, data, software, files, and other information created, modified, located upon, received or transmitted by, or stored upon, any part of the System, including, but not limited to e-mail, voicemail, and Internet usage.

All parts of the System are owned by the Town and/or are provided solely for use in the Town’s business activities. All Electronic Communications are the Town’s property. The Town has the right and the ability to monitor and review all Electronic Communications at any time without notice to its employees or any other party and for any purpose whatsoever. Town employees may not use the System, or send, receive, create or store Electronic Communications upon the System, in a manner that is illegal, disruptive to others, or that interferes with the Town’s business activities.

All Town employees are prohibited from using any part of the System to harass others, or to download, obtain, display, store, receive or transmit:

- a) Any information that is sexually explicit, obscene, or of a sexual nature, that contain libelous or defamatory material, or that would not be permitted on any bulletin located on Town property;
- b) Any ethnic, racial or religious slurs, or anything that is, or may be construed as, disparagement of others based on race, color, national origin, ancestry, gender, sexual orientation, age, disability, religious or political beliefs, or any other basis prohibited by law; or
- c) Any communications that are derogatory of fellow employees (except as may be required as part of the Town’s business activities).

The System may also not be used to solicit anyone for any commercial, religious, charitable, or political causes, or for outside organizations.

Except as otherwise provided below, the System may not be used for any purpose that is not related to Town business. E-mail is used to transmit and receive messages internally and externally on matters of business connected to the Town. The occasional employee use of e-mail with permissible content for personal matters is not prohibited, but is discouraged. Voicemail is used to leave messages for employees regarding matters of a business nature. Voicemail boxes will occasionally be emptied to free up System space. Internet Usage is to be limited to matters of business connected to the Town. The occasional use of the Internet for otherwise permissible personal matters is not prohibited, but is discouraged.

Any downloading of materials or loading of programs/software onto any part of the System without permission from Town technical staff is prohibited. The workplace activities of Town employees reflect upon, and may create liability for, the Town. Town may take disciplinary action, up to and including termination of employment, against any employee who violates the terms of this policy as

those terms may be changed and/or supplemented from time to time by the Town.

**SECTION 12 - SEVERE WEATHER/ EMERGENCY:** The Town Administrator may delay employees reporting to work due to severe weather or may excuse employees from continuing to work to the end of the employee's normal workday. (This provision does not apply to Town employees essential to the particular season). When a closure, delay or early closure to a workday occurs, the employees affected shall receive a full day's pay. If the Town Office or Highway Department remains open, but the employee chooses to leave early with approval from the Department Supervisor and/or Town Administrator, the employee must use accrued time for the balance of their regular work day, regardless of whether the department closes later in the day or not.

**SECTION 13 – PERSONAL CALLS/CELL PHONES:** Staff is expected to avoid making or receiving personal calls during work hours. Urgent calls to/from family members can be made/received, should be brief and taken in private. Cell phones are to be silenced and employees should exercise the same discretion when using personal devices. The Town Administrator reserves the right to prohibit use of personal devices during office hours for non-work use.

**SECTION 14 - SMOKING PROHIBITED:** Smoking (cigarette or e-cigarette) tobacco or other legal substances is prohibited in all buildings, vehicles and on all grounds (owned, leased or otherwise used by the Town), except in designated areas. There shall be no additional time off/breaks granted to employees to utilize cigarettes, e-cigarettes, or similar devices that may not contain nicotine.

**SECTION 15 - DRUGS AND ALCOHOL:** It is the policy of the Town of Minot to prohibit the use of or to be under the influence of any illicit drugs or alcohol while performing any work associated with any governmental function of any sort. Use of illicit drugs or alcohol during the course of one's duties or the impaired performance of one's duties by reason of having engaged in the use of illicit drugs or alcohol prior to commencing work shall result in disciplinary actions.

Employees, whose employment requires a CDL, are subject to pre-employment drug and alcohol testing, random drug and alcohol testing as well as reasonable suspicion and post accident drug and alcohol testing.

#### **SECTION 16 - HOSTILE WORK ENVIRONMENT**

In general, municipal employees are not required to remain in a hostile environment. Employees who feel they are in a threatening situation, or a situation in which sexually explicit or foul language is being directed at them, or similar circumstances, should declare themselves to feel that it is becoming a hostile environment and request the offender cease the offending behavior immediately.

If the offender does not stop or refuses to stop the hostile behavior, the employee is within their rights to remove themselves from the area, and immediately notify their supervisor of the circumstances and the decision to declare a hostile work environment.

Under no circumstance is an employee permitted to return the hostile behaviors to the offending party (push them, threaten, swear at them, etc.).

**SECTION 17 - SEXUAL HARASSMENT PREVENTION:** It is a policy of the Town of Minot to maintain a workplace where every employee can maintain their right to dignity and respect, and that sexual harassment will not be tolerated. Sexual harassment includes making sexual innuendo, unwanted sexual advances, requests for sexual favors and/or verbal or physical conduct of a sexual nature.

There are two types of Sexual Harassment

- 1) Quid Pro Quo Harassment – “This for That”. Revolves around a tangible employment action, such as: promotion or raise in exchange for a sexual favor or loss of job or advancement if they don’t submit to the conduct
- 2) Hostile Environment –More common type of harassment. Harassment occurs when constant sexual acts or behaviors create an offensive atmosphere that effects the victim’s ability to do his or her work. This includes unnecessary touching, hugging, grabbing, foul or obscene language, inappropriate jokes, displaying inappropriate calendars, cartoons or computer images as examples.

If a person feels as though sexual harassment has taken place against them, either by another employee or by other individuals with whom they work, they should report the incident, in writing, to the Department Supervisor and/or Town Administrator. In circumstances where the complaint is against the Department Supervisor or Town Administrator, the person should report the complaint to the Chairman of the Board of Selectmen.

All sexual harassment cases will be handled with seriousness, discretion, confidentiality, and professionalism. The Administrator (or Chairman of the Board) shall make an internal investigation to determine the facts of the case, and will seek to resolve the issue within 30 days. Based on the investigation, if further actions with the Maine Human Rights Commission are required, they will be concluded within 180 day.

Employees may file a complaint of sexual or other illegal harassment with the Maine Human Rights Commission at State House Station 51, Augusta, Maine 04333, and (207) 624-6050.

If an employee is found to have violated the provisions of the law in regard to sexual harassment, the Administrator (or Chairman of the Board) may engage any of the disciplinary actions of the Personnel Policy, dependent upon the severity and/or frequency of the infraction.

There will be no retaliatory measures taken against any employee who makes a report of harassment. Any person found to have retaliated against another individual for reporting harassment will be subject to disciplinary action, up to and including termination of employment. Employees are protected by law from retaliation for filing a complaint of sexual harassment with the Commission.

**SECTION 18 - DISCIPLINARY ACTION:** Disciplinary action shall occur whenever, in the opinion of the Supervisor, an employee is performing below satisfactory levels. Disciplinary action may consist of the following alternative, including but not limited to, immediate termination of employment, depending upon the severity of the behavior: Written Warnings, Suspension (with or without pay), Demotion, and/or Termination.

Verbal consultations are not considered a formal step in the disciplinary process, except to the extent those discussions are referenced in formal written warning and/or other disciplinary options. Verbal consultations may be documented, but are not required to be in that format, and may be included in the employee’s personnel file for a period of up to one year from the date of discussion for purposes of conducting employee evaluations.

No employee shall be disciplined without just cause and without being provided in full with the reasons therefore in a detailed, written narrative.

**SECTION 19 - GRIEVANCES:** Should an employee feel aggrieved concerning the interpretation, meaning, or application by the Town of any provisions of these Personnel Policies within five (5) working days from the incident, he/she shall submit the details of such grievance in writing to the

employee's Supervisor.

Within five (5) working days thereafter, the employee's Supervisor shall meet with the employee to investigate the merits of the grievance. The Supervisor shall respond in writing with five (5) working days to the employee outlining the Supervisor's decision. If an employee is not satisfied with the decision, within five (5) working days, they shall submit the details of the grievance to the Board of Selectmen. Within twenty (20) working days thereafter, the Board of Selectmen and the Supervisor will meet with the employee for the purpose of discussing the grievance and the Board of Selectmen shall render their final written decision within twenty (20) working days after said meeting.

**SECTION 20 - CHANGES TO POLICY:** The Board of Selectmen retains the right to make changes, without notice, to this policy and to conditions of employment, compensation and benefits as it deems necessary and in the best interest of the town. This personnel policy does not constitute a contract between the Town of Minot and its employees and may be changed by the Town at any time without prior notice.

**ACCEPTANCE:**

The above revised Personnel Policy was accepted by Town of Minot's Board of Selectmen at the January 22, 2024 meeting and shall be effective beginning January 1, 2024.

**MINOT BOARD OF SELECTMEN:**

\_\_\_\_\_  
Chairman  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**WITNESS TO ALL:**

\_\_\_\_\_  
Town Administrator

**Town of Minot  
Personnel Policy**

Please sign your name below as proof that you have received a copy of the Town of Minot Personnel Policy, and have reviewed any questions in the policy with the Town Administrator.

Danielle E Loring, Town Administrator

DATE \_\_\_\_\_

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Printed Name)

CERTIFICATE OF APPOINTMENT

(Title 30, M.R.S.A. § 2253)

SELECTMEN'S OFFICE

MUNICIPALITY OF MINOT

On January 12<sup>th</sup>, A.D. 2024.

To Jordan De Vito

of Oxford, in the County of Oxford.

and State of Maine. There being a vacancy in the position of Board of Appeals Alternate Member/ Secretary, the Selectmen of the Municipality of Town Of Minot do in accordance with the provisions of the laws of the State of Maine, hereby appoint you within and for the Municipality of the Town Of Minot, such appointment to be effective until December 31, 2026 (finishing Norma's original term).

Given under our hand this 22nd day of January, 2024.

\_\_\_\_\_)  
\_\_\_\_\_)  
\_\_\_\_\_)  
\_\_\_\_\_)  
\_\_\_\_\_)

Selectmen  
of  
TOWN OF MINOT

COUNTY OF ANDROSCOGGIN, ss.

January 22<sup>nd</sup> 2024

Personally appeared the above named Jordan De Vito who has been duly appointed by the Selectmen as a Board of Appeals Alternate Member/ Secretary in said Municipality, and took the oath necessary to qualify him/her to discharge said duties for the term specified above according to law, before me.

\_\_\_\_\_, Notary Public  
Sara A. Farris

**This Certificate and the Certificate of Oath shall be returned to the Municipal Clerk for Filing.**



# TOWN OF MINOT

329 Woodman Hill Road  
Minot, Maine 04258-0329

Tel: 1-207-345-3305  
Fax: 1-207-346-0924

## Clerk's Report

January 8<sup>th</sup>, 2024

Hello Selectmen,

### Updates:

#### Foreclosed Properties

Christner/ McCarver 551 Brighton Hill Rd. Land & Building

All 3 tax bills (21, 22, and 23) were mailed after commitment of taxes and none of them were returned to the office as "undeliverable".

Foreclosure timeline:

- 8 months – 1 year after commitment mail 30-Day Notices.
- After 30 days is up and within 10 days a lien is filed at the Registry of Deeds.
- 18 months after the lien file date the property forecloses.
- 45-Day Notices are mailed 45 days before the foreclosure date.
- On the date of Foreclosure another notice is mailed to let the property owner know and to make them aware of the alternate sale process.

#### 2021

Committed 7/27/2021

Due 12/13/2021

30-Day Notice mailed 5/23/2022

Liened 6/24/2022

#### 2022

Committed 8/9/2022

Due 12/12/2022

30-Day Notice mailed 6/20/2023

Liened 7/25/2023

#### 2023

Committed 8/7/2023

Due 12/15/2023

Extra notice before 45-Day Notice (not required) mailed 10/24/2023

45-Day Notice mailed 11/9/2023

Foreclosure Notice mailed 12/27/2023

#### Board of Appeals & Planning Board:

##### Alex & the Planning Board

There will be a public hearing on February 6th at 6:00pm for 808 Main Street.

The site walk was held on January 6th.

As of now the solar farm is still a go for February.

The Garfield Road Subdivision application was retracted but they do plan to submit a new application in the future.

##### Jordan and the Board of Appeals

Jordan held their meeting and everything went well.

### March Elections

We have had 5 Primary absentee requests and 4 municipal requests for the March Elections so far. As people are requesting the primary absentee we are asking if they would like the municipal one as well.

Still waiting for more letters to come back to create my Election Clerk schedule.

I am getting forms and paperwork together for Town Meeting and the Election the night before.

### Town Meeting and Elections Class (Title 30-A)

February 6th & 7<sup>th</sup> 9 - 12:30 each day.

The front office will be open 1-4 each day.

Alex, Jordan, and Sara will all be taking the class.

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

Boat Excise YTD: \$61.00

1 Boat

0 done online.

44 Snowmobiles

2 ATVs

7 Game Licenses

*The above amounts are as of 1/22/2024.*

### **Vitals:**

Vital Requests as of 1/8

Reported to State semi-annually.

Birth Certificates- 3

Death Certificates- 8

Marriage Certificates- 0

Intentions- 0

### **Dogs:**

32 dog registrations for January so far.

7 done online.

*2 online from December after EOY*

### **Building/ Plumbing Permits for 2024:**

Building Permits: 7

Plumbing Permits:

### **Real Estate Taxes:**

2021 taxes - \$ 1,171.26 for 1 account

~~11/9/2023 — 45 Day Notices (Should be the 10<sup>th</sup> but that is Veteran's Day.)~~

~~12/26/2023 — 2021 Taxes Foreclose (Should be the 25<sup>th</sup> but that is Christmas.)~~

2022 taxes - \$ 23,353.80 for 16 accounts

2023 taxes - \$ 194,667.02 for 109 accounts

2024 pre-payments - \$ 3,656.25 for 14 accounts

Total owed: \$ 219,192.08

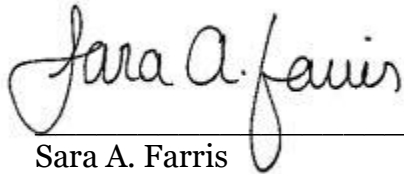
- \$ 20,363.52

**Personal Property Taxes:**

2023 - \$958.82 on 4 accounts

**Excise Tax:**

<b>MONTH</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>+/-</b>
JAN.	\$43,055.03	\$50,306.29	\$26,519.57	- \$23,786.72
FEB.	\$48,596.73	\$51,718.92		
MARCH	\$56,912.29	\$62,362.95		
APRIL	\$61,663.04	\$59,196.83		
MAY	\$64,848.92	\$74,257.14		
JUNE	\$92,120.11	\$70,938.58		
JULY	\$63,394.65	\$57,419.67		
AUG.	\$65,209.36	\$79,431.44		
SEPT.	\$69,727.87	\$66,921.22		
OCT.	\$54,012.11	\$67,752.92		
NOV.	\$50,624.95	\$52,230.54		
DEC.	\$45,564.33	\$43,334.63		
<b>TOTAL</b>	<b>\$ 715,719.57</b>	<b>\$ 735,871.13</b>		



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Sara A. Farris  
Clerk/ Tax Collector/ Voter Registrar



## INTEROFFICE MEMO

To: Board of Selectmen

CC: Danielle Loring, Town Administrator

From: Scott Parker, Highway Director

RE: Highway Department (1/8 – 01/21/2024)

---

We have been busy the last two weeks with storms and trying to keep equipment operational. We have had exhaust leak problem on the oldest wheeler, but we are trying to patch it up in hopes we don't have to spend \$10,000 dollars on a new DPF System.



**Minot Fire Department**  
**P.O. Box 154**  
**Minot, ME 04258**



Dean Campbell  
Fire Chief



To Selectmen:

Old business.

1. Dry hydrant repairs
  - A. HOA ponds code enforcement checking on deed covenants.
  - B. Highland pond needs cleaning.
2. Programming of washer and installation of detergent feed system is scheduled for today.
3. EMT school Ongoing.
4. Working on BLS folder and reviewing SDS
5. Tree clearing at Orchard.
6. Orchard station IT completion
7. Changes to Perdim program
8. Structure fire prospect
9. Existing member annual trainings complete.

New business.

1. New member annual BLS training ongoing.
2. Future full time position job description and duties
3. Solar project
4. Forestry pack in storage.
5. Uniform purchase (work shirts).

### Expense detail report

WARRANT #2

01/22/2024

ACCOUNT-----				CURRENT			UNEXPENDED
DATE	JRNL	DESC---	VENDOR-----	BUDGET	DEBITS	CREDITS	BALANCE
3550 - EDA ELF RESE				0.00	0.00	0.00	0.00
<b>0198 - FOOD</b>				<b>0.00</b>	<b>1,283.85</b>	<b>0.00</b>	<b>-1,283.85</b>
<b>0205 - SUPPLIES</b>				<b>0.00</b>	<b>425.80</b>	<b>0.00</b>	<b>-425.80</b>
		<b>Department..</b>		<b>0.00</b>	<b>1,709.65</b>	<b>0.00</b>	<b>-1,709.65</b>
4025 - TWNWELL RES				0.00	0.00	0.00	0.00
<b>7010 - PAYROLL TAX</b>				<b>0.00</b>	<b>7.65</b>	<b>0.00</b>	<b>-7.65</b>
		<b>Department..</b>		<b>0.00</b>	<b>7.65</b>	<b>0.00</b>	<b>-7.65</b>
5000 - OFF SALARIES				0.00	0.00	0.00	0.00
<b>1001 - CLK/TAX COLL</b>				<b>0.00</b>	<b>2,168.28</b>	<b>0.00</b>	<b>-2,168.28</b>
<b>1002 - DEP CLERK</b>				<b>0.00</b>	<b>2,595.69</b>	<b>0.00</b>	<b>-2,595.69</b>
<b>1003 - ADMINISTRAT</b>				<b>0.00</b>	<b>2,923.08</b>	<b>0.00</b>	<b>-2,923.08</b>
<b>7010 - PAYROLL TAX</b>				<b>0.00</b>	<b>559.11</b>	<b>0.00</b>	<b>-559.11</b>
<b>7020 - HLTH INSUR</b>				<b>0.00</b>	<b>28,492.86</b>	<b>1,419.53</b>	<b>-27,073.33</b>
<b>7021 - VISION INS</b>				<b>0.00</b>	<b>221.22</b>	<b>76.62</b>	<b>-144.60</b>
<b>7025 - DENTAL INSUR</b>				<b>0.00</b>	<b>1,832.88</b>	<b>369.90</b>	<b>-1,462.98</b>
<b>7030 - SIMPLE IRA</b>				<b>0.00</b>	<b>358.85</b>	<b>0.00</b>	<b>-358.85</b>
<b>7035 - AFLAC</b>				<b>0.00</b>	<b>0.00</b>	<b>36.36</b>	<b>36.36</b>
<b>7040 - UNEMPLOYMENT</b>				<b>0.00</b>	<b>0.00</b>	<b>179.00</b>	<b>179.00</b>
		<b>Department..</b>		<b>0.00</b>	<b>39,151.97</b>	<b>2,081.41</b>	<b>-37,070.56</b>
5075 - CODE ENF/PLA				0.00	0.00	0.00	0.00
<b>0210 - MLG/EXP REIM</b>				<b>0.00</b>	<b>42.78</b>	<b>0.00</b>	<b>-42.78</b>
<b>0213 - CONTRAC SVCS</b>				<b>0.00</b>	<b>142.50</b>	<b>0.00</b>	<b>-142.50</b>
<b>1007 - CODE ENFORCE</b>				<b>0.00</b>	<b>940.96</b>	<b>0.00</b>	<b>-940.96</b>
<b>1016 - ADDRESSING</b>				<b>0.00</b>	<b>100.00</b>	<b>0.00</b>	<b>-100.00</b>
<b>7010 - PAYROLL TAX</b>				<b>0.00</b>	<b>71.99</b>	<b>0.00</b>	<b>-71.99</b>
		<b>Department..</b>		<b>0.00</b>	<b>1,298.23</b>	<b>0.00</b>	<b>-1,298.23</b>
5200 - TOWN INSUR				0.00	0.00	0.00	0.00
<b>0106 - WORKERS COMP</b>				<b>0.00</b>	<b>9,985.20</b>	<b>0.00</b>	<b>-9,985.20</b>
		<b>Department..</b>		<b>0.00</b>	<b>9,985.20</b>	<b>0.00</b>	<b>-9,985.20</b>
5300 - T-O MAINT				0.00	0.00	0.00	0.00
<b>0200 - TELEPHONE</b>				<b>0.00</b>	<b>73.70</b>	<b>0.00</b>	<b>-73.70</b>
<b>0201 - ELECTRICITY</b>				<b>0.00</b>	<b>469.43</b>	<b>0.00</b>	<b>-469.43</b>
<b>0205 - SUPPLIES</b>				<b>0.00</b>	<b>575.13</b>	<b>0.00</b>	<b>-575.13</b>

### Expense detail report

ALL Accounts  
ALL Months

ACCOUNT-----				CURRENT			UNEXPENDED
DATE	JRNL	DESC---	VENDOR-----	BUDGET	DEBITS	CREDITS	BALANCE
<b>5300 - T-O MAINT CONT'D</b>							
		<b>0207 - DUES/SUBSCR</b>		0.00	219.00	0.00	-219.00
		<b>0208 - STAFF TRAIING</b>		0.00	180.00	0.00	-180.00
		<b>0209 - POSTAGE</b>		0.00	343.66	0.00	-343.66
		<b>Department..</b>		0.00	1,860.92	0.00	-1,860.92
<b>6200 - COMMON RDS</b>							
		<b>0300 - LABOR</b>		0.00	15,347.46	15,347.46	0.00
		<b>7010 - PAYROLL TAX</b>		0.00	1,124.55	1,124.55	0.00
		<b>Department..</b>		0.00	16,472.01	16,472.01	0.00
<b>6400 - WINTER RDS</b>							
		<b>0205 - SUPPLIES</b>		0.00	3,230.85	0.00	-3,230.85
		<b>0213 - CONTRAC SVCS</b>		0.00	10,856.43	0.00	-10,856.43
		<b>0300 - LABOR</b>		0.00	15,347.46	0.00	-15,347.46
		<b>0406 - SALT</b>		0.00	7,373.94	0.00	-7,373.94
		<b>7010 - PAYROLL TAX</b>		0.00	1,124.55	0.00	-1,124.55
		<b>Department..</b>		0.00	37,933.23	0.00	-37,933.23
<b>6500 - HWY EQ REP.</b>							
		<b>0204 - REPAIRS</b>		0.00	3,104.21	0.00	-3,104.21
		<b>0205 - SUPPLIES</b>		0.00	431.66	0.00	-431.66
		<b>Department..</b>		0.00	3,535.87	0.00	-3,535.87
<b>6700 - TOWN GARAGE</b>							
		<b>0201 - ELECTRICITY</b>		0.00	423.01	0.00	-423.01
		<b>Department..</b>		0.00	423.01	0.00	-423.01
<b>7700 - LEGAL FEES</b>							
		<b>0213 - CONTRAC SVCS</b>		0.00	55.00	0.00	-55.00
		<b>Department..</b>		0.00	55.00	0.00	-55.00
<b>7950 - OVERLAY</b>							
		<b>0900 - ABATEMENTS</b>		0.00	115.00	0.00	-115.00
		<b>Department..</b>		0.00	115.00	0.00	-115.00
<b>8000 - INTERDEPT</b>							
		<b>0213 - CONTRAC SVCS</b>		0.00	119.95	0.00	-119.95
		<b>Department..</b>		0.00	119.95	0.00	-119.95
<b>8025 - IT SERVICES</b>							
				0.00	0.00	0.00	0.00

### Expense detail report

ALL Accounts  
ALL Months

ACCOUNT-----				CURRENT		UNEXPENDED	
DATE	JRNL	DESC---	VENDOR-----	BUDGET	DEBITS	CREDITS	BALANCE
<b>8025 - IT SERVICES CONT'D</b>							
		<b>0199 - INTERNET</b>		<b>0.00</b>	<b>121.98</b>	<b>0.00</b>	<b>-121.98</b>
		<b>0200 - TELEPHONE</b>		<b>0.00</b>	<b>272.38</b>	<b>0.00</b>	<b>-272.38</b>
		<b>0218 - SOFTWARE LIC</b>		<b>0.00</b>	<b>162.00</b>	<b>0.00</b>	<b>-162.00</b>
		<b>Department..</b>		<b>0.00</b>	<b>556.36</b>	<b>0.00</b>	<b>-556.36</b>
<b>8026 - TRIO</b>							
		<b>0213 - CONTRAC SVCS</b>		<b>0.00</b>	<b>10,019.11</b>	<b>0.00</b>	<b>-10,019.11</b>
		<b>Department..</b>		<b>0.00</b>	<b>10,019.11</b>	<b>0.00</b>	<b>-10,019.11</b>
<b>8220 - ANIMAL CTL</b>							
		<b>0210 - MLG/EXP REIM</b>		<b>0.00</b>	<b>76.64</b>	<b>0.00</b>	<b>-76.64</b>
		<b>Department..</b>		<b>0.00</b>	<b>76.64</b>	<b>0.00</b>	<b>-76.64</b>
<b>8600 - EDUCATION</b>							
		<b>0213 - CONTRAC SVCS</b>		<b>0.00</b>	<b>205,422.58</b>	<b>0.00</b>	<b>-205,422.58</b>
		<b>Department..</b>		<b>0.00</b>	<b>205,422.58</b>	<b>0.00</b>	<b>-205,422.58</b>
<b>9000 - MINOT FIRE</b>							
		<b>0196 - ONBOARDING</b>		<b>0.00</b>	<b>775.00</b>	<b>0.00</b>	<b>-775.00</b>
		<b>0200 - TELEPHONE</b>		<b>0.00</b>	<b>66.90</b>	<b>0.00</b>	<b>-66.90</b>
		<b>0201 - ELECTRICITY</b>		<b>0.00</b>	<b>493.66</b>	<b>0.00</b>	<b>-493.66</b>
		<b>0203 - FUEL &amp; GAS</b>		<b>0.00</b>	<b>658.99</b>	<b>0.00</b>	<b>-658.99</b>
		<b>0205 - SUPPLIES</b>		<b>0.00</b>	<b>17.14</b>	<b>0.00</b>	<b>-17.14</b>
		<b>0207 - DUES/SUBSCR</b>		<b>0.00</b>	<b>200.00</b>	<b>0.00</b>	<b>-200.00</b>
		<b>Department..</b>		<b>0.00</b>	<b>2,211.69</b>	<b>0.00</b>	<b>-2,211.69</b>
<b>9600 - DEBT SERVICE</b>							
		<b>0214 - PRINCIP PMTS</b>		<b>0.00</b>	<b>43,928.41</b>	<b>0.00</b>	<b>-43,928.41</b>
		<b>0600 - INTEREST</b>		<b>0.00</b>	<b>2,434.24</b>	<b>0.00</b>	<b>-2,434.24</b>
		<b>Department..</b>		<b>0.00</b>	<b>46,362.65</b>	<b>0.00</b>	<b>-46,362.65</b>
<b>Final Totals</b>				<b>0.00</b>	<b>377,316.72</b>	<b>18,553.42</b>	<b>-358,763.30</b>