



# Town of Minot Selectmen Epacket

January 6, 2025 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 6, 2025  
Agenda\*

## REGULAR MEETING

1. Call to Order
2. Pledge of Allegiance
3. Approval of Minutes
  - a. Monday, December 23, 2024 Meeting
4. Warrants
  - a. Payroll Expense Warrant
  - b. Treasurer's Warrant
  - c. November 2024 Check Reconciliation
5. New Business
  - a. Consideration of Liquor License  
Barbara Fogarty  
Maine Wedding Barn at Farview Farm  
418 Center Minot Hill Rd
  - b. Consideration of FY2025 Carry Forwards and Outlying Budget Considerations
  - c. Consideration of the 2025 Fee Schedule
  - d. Consideration of Approval for the FY2024 Audit Letter of Engagement – Maine Municipal Audit Services
6. Old Business
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, January 20, 2025 (Regular Meeting)
12. Adjournment



# Town of Minot

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

Board of Selectmen Meeting  
Minot Town Office  
Monday, December 23<sup>rd</sup>, 2024  
6:30 pm  
Minutes\*

## REGULAR MEETING

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

**Absent:** Chair Daniel Gilpatric and William Perry

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

**Public:** None

### 1. Call to Order

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

### 2. Pledge of Allegiance

Recited

### 3. Approval of Minutes

#### a. Monday, December 9<sup>th</sup>, 2024 – Regular Meeting

**Motion:** Brittany Hemond made a motion to approve the meeting minutes from December 9<sup>th</sup>, 2024 as written; second by Matthew Callahan.

**Discussion:** None

**Vote:** Unanimous Approval (3/0)

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

Board of Selectmen Meeting Minutes Dated December 23<sup>rd</sup> 2024.

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

#### **4. Warrants**

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

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

##### **c. November Check Reconciliation**

Motion: Brittany Hemond motioned to accept the Payroll Expense Warrant in the amount of \$30,061.27 and the Treasurer's Warrant in the amount of \$291,280.42; second by Matthew Callahan.

Discussion: None

Vote: Unanimous Approval (3/0)

Administrator Danielle Loring requested that the November Check Reconciliation be tabled because it was not completed. The Selectmen agreed to table it.

#### **5. New Business**

##### **a. Consideration and Appointment of RSU Budget Representative**

Sara Farris added that there were also 2 appointments for the Auburn Public Library Board that needed to be considered tonight.

Motion: Brittany Hemond made a motion to appoint Lisa Cesare as Minot's RSU 16 Budget Committee Member and to the Auburn Public Library Board; and to appoint Nicole Rancourt to the Auburn Public Library Board; second by Matthew Callahan.

Discussion: None

Vote: Unanimous Approval (3/0)

Danielle provided the Selectmen with a review of the discussion regarding the RSU financial restructuring that was mentioned at the RSU 16 meeting with the Town's Managers and Administrators. This meeting happens monthly to allow the RSU leadership and the Towns leadership to have ongoing communication.

Acting Chair Lisa Cesare moved item **7 Department Head Updates** up in the meeting.

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Board of Selectmen Meeting Minutes Dated December 23<sup>rd</sup> 2024.

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## **7. Department Head Updates**

### **c. Fire Department Report Submitted and read by Chief Jeffrey Burt**

*See attached report for more information.*

- Truck 5, E1, and E8 all need work done in FY 2025. Chief Burt provided an overview of what is wrong with each vehicle in his report.

#### Truck 5

Within the next year it would cost about \$5,000 to complete the work needed. Lisa Cesare stated that she does not want to put the funds towards fixing the truck if the KBB is only \$3,000. Danielle added that there is still a possibility that Truck 5 could be used by Highway with some of the fixes completed and that more will be discussed regarding Truck 5 during the budget discussions.

#### E1 & E8

Danielle requested that Chief Burt reach out to Highway Supervisor Scott Parker to see if the code reader they just purchased would work to determine the issue with E1. Both E1 and E8 can wait to be fixed in FY 2025. E8 is Chief Burt's top priority in FY25 because with no heat the vehicle could freeze and become unusable.

- Lisa Cesare stated that the FY24 Fire Department budget is currently over budget by about \$11,000. She acknowledged that the Selectboard gave him a cap of \$20,000 to exceed if needed to get the department back in good shape. Chief Burt stated that he is trying to keep costs as low as possible and will be focusing on payroll for the remainder of the FY24 budget.

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

*See attached report for more information.*

- 93% of the 2024 taxes have been paid.
- 45-Day Notices for unpaid 2022 were mailed out 12/11/2024
- Excise tax is up \$41,274.45 already for our end of year total.

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

*See attached report for more information.*

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Board of Selectmen Meeting Minutes Dated December 23<sup>rd</sup> 2024.

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## 5. New Business

### b. Consideration of Changed to the FY 2025 Budget Recommendations

Danielle provided the Selectmen with a draft warrant and the Expense Detail Report to review.

Article 9 Danielle added the RSU 16 Assessment Reserve to hold the excess funds collected from 2024 tax commitment. Danielle added that due to the FY set up of the 3 towns Poland and Mechanic Falls will base all 12 months on the RSU Budget #3 amount, Minot will base only 6 months on the RSU Budget #3 amount. The RSU wants to include the reduction in their budget discussions, but the reduction will show for the individual towns, not the RSU as the towns are holding the funds.

Article 10 Danielle explained that she added this article because MePERS must be voted on as its own separate warrant article and not combined with Article 11.

Article 11 Danielle stated that this article can be reduced by \$2,500 due to unemployment.

Motion: Brittany Hemond motioned to recommend **\$473,120.00** for **account 5000 Town Salaries and Benefits**; second by Matthew Callahan.

Discussion: None

Vote: Unanimous Approval (3/0)

Article 19 Danielle explained that the Budget Committee voted to recommend \$0.00 for Article 19 at their meeting because they would rather see the funds used towards human capital. They are also not on board due to how many times the article has failed at Town Meeting in the past. Lisa Cease stated that if Truck 5 is taken completely out of service the department will be down a vehicle and could cause response issues. Brittany Hemond asked Chief Burt what is required for a vehicle to be considered a forestry vehicle. Chief Burt answered that a water tank and pump are required and that a potential vehicle would have to be able to haul 2,500 lbs. of water.

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Board of Selectmen Meeting Minutes Dated December 23<sup>rd</sup> 2024.

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Chief Burt added that Turner and Mechanic Falls Fire Departments could be utilized as mutual aid in the event of a forest fire, and he believes that the department could make do with another type of vehicle if that is the direction the Selectmen would like to take. Matthew Callahan asked Chief Burt what he believes the department needs. Chief Burt responded that they do need some kind of vehicle at Orchard Station and that doesn't necessarily need to be a forestry truck. It could be a vehicle, preferably a ½ or ¾ ton, to transport people and supplies. Currently Truck 5 is mostly used during storms for brush and tree removal.

After various discussion, Lisa Cesare asked if the board wanted to table the article again or could a reserve be created to allow Chief Burt to move forward with the purchase of a vehicle if something comes up that would benefit his department. After some discussion the Board decided to create a reserve in the amount of \$20,000.

Motion: Brittany Hemond motioned to create a Fire Department Apparatus Reserve account and to raise and appropriate \$20,000 to place in the reserve; second by Matthew Callahan.

Discussion: None

Vote: Unanimous Approval (3/0)

Chief Burt clarified that the Selectmen do not intend to move forward with the dually truck previously discussed and as presented by Dean Campbell. The Selectmen agreed that they are not moving forward with that offer. Chief Burt said he would let Mr. Campbell know.

Chief Burt also asked the Selectmen how they would like him to proceed regarding Truck 5. The Selectmen agreed to not put any funds towards fixing the truck and to allow Highway Supervisor Scott Parker to look the vehicle over and get his opinion on it.

Chief Burt left the meeting.

Article 25 Not discussed

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Board of Selectmen Meeting Minutes Dated December 23<sup>rd</sup> 2024.

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Article 28 Daneille explained that Trio was reduced as the town does not use the MOSES interface, but AVCOG increased due to Androscoggin County pulling funds from their budget.

Motion: Brittany Hemond motioned to recommend **\$24,795.00 for account 7810 MMA Dues, 7820 AVCOG, 8026 Trio, and 8210 Humane Society**; second by Matthew Callahan.

Discussion: None

Vote: Unanimous Approval (3/0)

Article 29 Town Insurance decreased due to workman's comp.

Motion: Brittany Hemond motioned to recommend **\$64,600.00 for account 5200 Town Insurance**; second by Matthew Callahan.

Discussion: None

Vote: Unanimous Approval (3/0)

Article 30 Danielle explained that the Auburn Public Library requested a \$1,000 increase this year and that she was able to negotiate a compromise where the Article will increase \$500 this budget and \$500 the next to total \$1,000. Lisa Cesare stated that she was going to abstain from voting on this article as she is on the Auburn Public Library Board and does not recall this discussion. The Selectboard decided to table the article for lack of quorum.

Article 33 Not Discussed

Article 36 & 37 Danielle explained that the Budget Committee requested to add a separate article to cover the costs to repair, replace, or remove the lights at Memorial Field. The Committee believes that the townspeople should decide what to do moving forward but if the lights are not repaired or replaced, they will need to be taken down. Danielle stated that Recreation account currently has about \$9,000 including the reserve carry forward. Matthew Callahan suggested that the lights be removed from the polls as they are a hazard, and the polls can be removed when a decision is

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made. Matthen Callahan recommended 2 electricians for Danielle to reach out to for quotes.

The Selectmen decided to table the article.

Article 40 Not discussed

## **5. New Business**

### **c. Discussion of Town Report Dedication and Spirit of America Award**

After various discussion, no decision was made regarding the Town Report Dedication. The Selectmen agreed that they do not necessarily need to dedicate this years report. There was a decision made for the Spirit of America award but to keep the award a surprise the Selectmen requested to not have the recipient mentioned in these minutes.

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

- Danielle informed the Selectmen that Trio, the town's budget and point of sale system, is currently broken and causing issues with reports and other various things. Sara is working with Trio to address these issues before the year end.
- The Town Office account is currently over budget due to BLS prep and janitorial costs.
- Danielle continues to work on budgets with Department Heads.
- Lori-Ann came on 12/20 to help Danielle with some accounting work in prep for year end. Danielle is also going to have Mindy, the town's audit rep, look over some accounting work before year end.

## **9. Selectmen Comment**

Brittany Hemond stated that today was pick up day for the Christmas baskets and they were all picked up with no issues. She believes that there was at least \$10,000 worth of presents and food gifted to families in need this year. The Selectmen and staff thanked Brittany for all her hard work and dedication.

## **10. Public Comment**

None

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Board of Selectmen Meeting Minutes Dated December 23<sup>rd</sup> 2024.

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**11. Next Meeting Dates**

**a. Monday, January 6<sup>th</sup>, 2024 – Regular Meeting**

Date acknowledged.

Danielle reminded the Board that the Office will close at noon December 31<sup>st</sup> to complete end of year reporting and that the Selectmen will have to come sign the final Warrant. Danielle or Sara will text/ call them when it is ready.

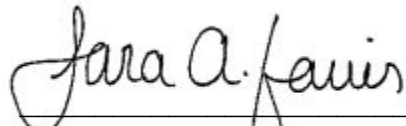
**12. Adjournment**

Motion: Brittany Hemond made the motion to adjourn at 7:50 pm; second by Matthew Callahan.

Discussion: None

Vote: Unanimous Approval (3/0)

The board adjourned at 7:50 pm.

  
\_\_\_\_\_  
Sara A. Farris – Clerk  
Recording Secretary

\_\_\_\_\_  
Daniel Gilpatric – Chair

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

\_\_\_\_\_  
Lisa Cesare – Vice Chair

\_\_\_\_\_  
William Perry

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

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Board of Selectmen Meeting Minutes Dated December 23<sup>rd</sup> 2024.

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# Application Copy

File Number: 29007

Job Type: Renewal Application

LICENSE #

QCS-14-103808

APPLICATION DATE RECEIVED

2024-12-25

LICENSE TYPE

On-Premises: Beer, Wine & Spirits

LICENSEE

THE MAINE WEDDING BARN AT  
FARVIEW FARM

AGENT NAME

EFFECTIVE DATE

2024-03-15

EXPIRES

2025-03-14

STATUS

Active

PREMISES NAME

MAINE WEDDING BARN AT  
FARVIEW FARM, THE

NEW SECONDARY LICENSE(S)

None selected

PREMISES TYPE

Qualified Catering Services

PREMISES NAME

MAINE WEDDING BARN AT  
FARVIEW FARM, THE

OPERATOR

THE MAINE WEDDING BARN AT  
FARVIEW FARM

PHYSICAL ADDRESS

418 CENTER MINOT HILL RD MINOT ME 04258-4420

MAILING ADDRESS

418 CENTER MINOT HILL RD MINOT ME 04258-4420

CONTACT NAME

BARBARA FOGARTY

PREFERRED CONTACT METHOD

Email

CONTACT PHONE

(207) 577-1373

ALTERNATE PHONE

FAX

EMAIL

barbara@mymaineweddingbarn.com

QUESTIONS

**On-Premises: Beer, Wine & Spirit**

1. Is your business and "Doing Business As" (DBA) name registered and in good standing with the Maine Secretary of State? If not, please address this with the Secretary of State before proceeding with this application.

Answer "No" if you are a Sole Proprietor.

Yes

20140637 D

2. Do licensee or applicant(s) have any interest in any other Maine Liquor License?

No

3. Are all licensees/applicants citizens of the United States?

Yes

4. Are all licensees/applicants residents of the State of Maine?

Yes

5. Is your license for a club with a membership?

No

6. Is your license application for Vessel Corporation?

No

7. Do you have a valid and current health license issued by Maine Department of Health and Human Services OR the Department of Agriculture?

No

8. Do you allow dancing or entertainment on the licensed premises? If so, You need to have a a license from the Maine State Fire Marshal. See <https://www.maine.gov/dps/fmo/plans-review/applications> for more information.

Yes

50418

9. Will any law enforcement officer directly benefit financially from this license, if issued?

No

10 Is the licensee or applicant for a license receiving, directly or indirectly, any money, credit, thing of value, endorsement of commercial paper, guarantee of credit or financial assistance of any sort from any person or entity within or without the State, if the person or entity is engaged, directly or indirectly, in the manufacture, distribution, wholesale sale, storage or transportation of liquor.

No

11 Is the licensee/applicant(s) directly or indirectly giving aid or assistance in the form of money, property, credit, or financial assistance of any sort, to any person or business entity holding a liquor license granted by the State of Maine?

No

12 Do you have a manager employed?

Yes

Barbara Fogarty 5/15/59

13 Has any of the listed applicants or an employed manager been denied a liquor license within the last 5 years?

No

14 Is any of the listed applicants the spouse, father, mother, child or other immediate family member of a person whose liquor license has been revoked or denied in the last 6 months?

No

15 Has any licensee/applicant or employed manager ever been convicted of any violation of the liquor laws in Maine or any State of the United States within the last 5 years?

No

16 Has the licensee/applicant(s) or manager ever been convicted of any violation of any law, other than minor traffic violations, in Maine or any State of the United States?

No

17 Does the licensee/applicant(s) own the premises?

Yes

18 At which address are your business records located?

252 General Turner Hill Rd.  
Turner, ME. 04282

19 What will be your business hours? Please indicate each day's open and close times.

10am -10pm

20 Please provide the name and distance from the premises to the nearest school, school dormitory and place of place of worship, measured from the main entrance of the premises to the main entrance of the school, school dormitory and place of worship by the ordinary course of travel.

Church- nonfunctioning  
School- 1+ miles away

21 Is your application for a Hotel or Bed & Breakfast?

No

22 What is the gross food income for the licensure period that will end on the expiration date?

\$4113.00

23 What is the gross income from beer, wine, and spirits for the licensing period ending on the expiration date?

\$16548.00

24 Do you have a food menu?

No

#### DOCUMENTS

TYPE	FILE NAME	DESCRIPTION
Corporate Supplemental Form	Scan_20241225.png	
Premises Floor Plan	Scan_20241225 (2).png	
Maine Health or Agriculture License	Scan_20241225 (4).png	

#### APPLICANT

THE MAINE WEDDING BARN AT  
FARVIEW FARM

#### DECLARATION

I certify that I am the applicant as described in this application, or that I am duly authorized to submit this application on the applicant's behalf.

All information provided in this application is accurate and correct. I understand that false statements made on this application are punishable by law. Knowingly supplying false information on this application is a Class D Offense under Maine's Criminal Code, punishable by confinement of up to one year, or by monetary fine of up to \$2,000 or by both.

**Barbara Fogarty**

---

**From:** webmaster@informe.org  
**Sent:** Tuesday, October 25, 2022 4:59 PM  
**To:** barbara@mymaineweddingbarn.com  
**Subject:** Health Inspection Online Licensing - Confirmation

Thank you for renewing your Health Inspection Program License online with Maine.gov.

**Renewal Information**

**Establishment Name:** THE MAINE WEDDING BARN @ FARVIEW FARM  
**License Type:** EATING PLACE TIER 3  
**Establishment ID:** 24941  
**Paid through Maine.gov:** \$302.00  
**Confirmation Number:** 78742

300.00 will be remitted to the Department of Health and Human Services. The remainder funds the operation of this online service and other Maine.gov online services like this one.  
(For More about Maine.gov Total Cost <http://www5.informe.org/cgi-bin/online/info/fee.info.pl?app=hip>)

Please retain this confirmation until your license has been processed and mailed to you by the Division of Environmental and Community Health.

Your credit card will be charged \$302.00 and the statement will read "ME Gov Services." Please refer to your confirmation # when contacting our office.





**STATE OF MAINE**  
 DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES  
 BUREAU OF ALCOHOLIC BEVERAGES AND LOTTERY OPERATIONS  
 DIVISION OF LIQUOR LICENSING AND ENFORCEMENT

**Supplemental Ownership Form**

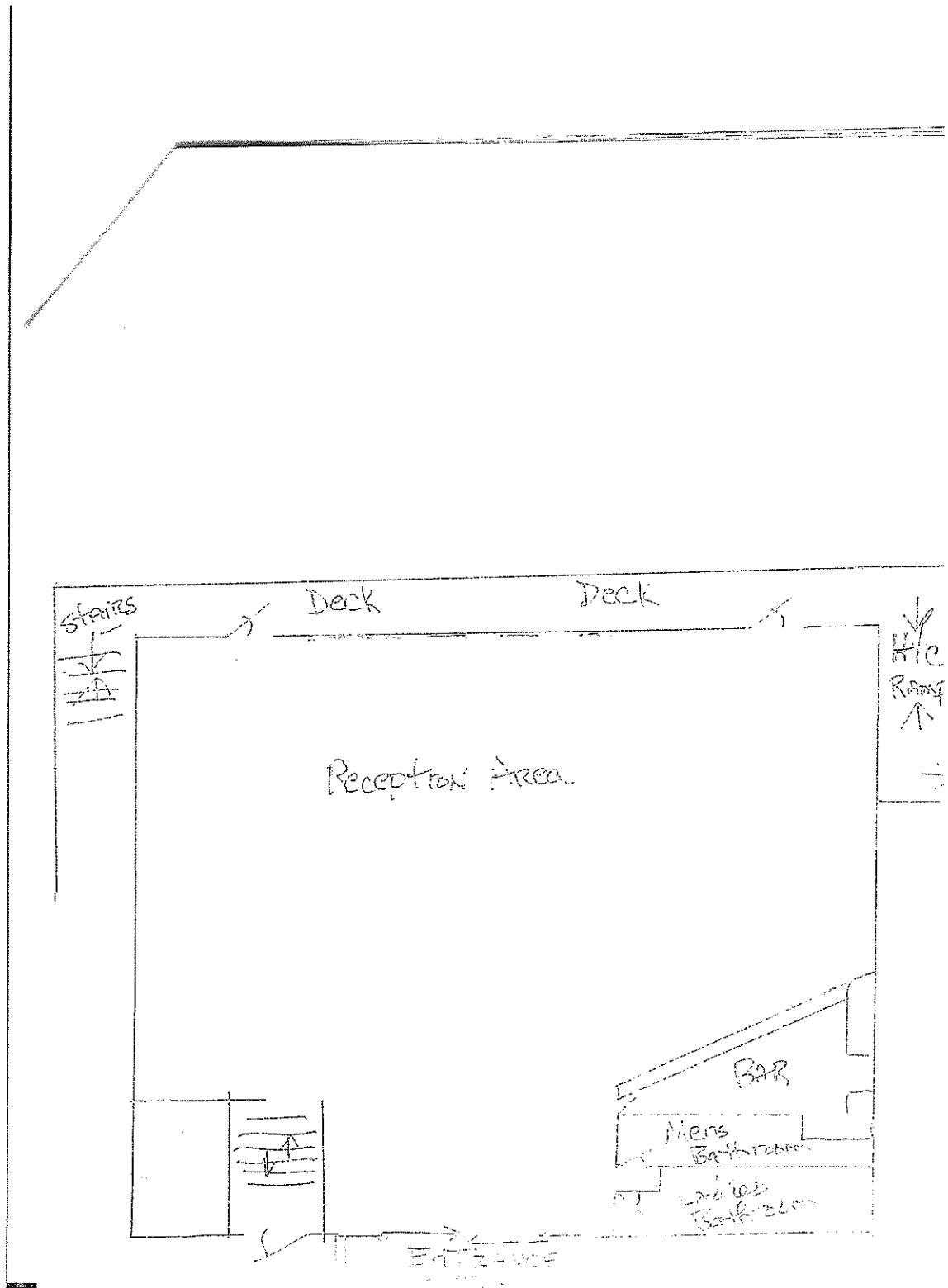
28-A.M.R.S. §651

*All Questions must Be Answered Completely.*

1. Legal name of applicant: <b>Maine Wedding Barn at Farvie</b>	2. Date of incorporation/registration: <b>1/27/2014</b>	3. State of incorporation: <b>Maine</b>
--	--	--

List the following information for officers, directors, owners equal to or over 10%, and persons with indirect financial interest in the applicant.

Name	Date of Birth	Phone or E-mail	Address	Title	Ownership Stake (%)
John St Hilaire	1/27/56	207-754-7544	252 General Turner Hill Rd. Turner, ME, 04282	Owner	50%
Barbara Fogarty	5/15/59	207-2409139	252 General Turner Hill Rd. Turner, ME, 04282	Owner	50%



## 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, February 28, 2025 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 1, 2025 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 1, 2025, 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
<b>TOTAL</b>	<b>\$8,150.00</b>	<b>\$8,150.00</b>

**Article 6.** To see if the Town will vote to adopt amendments to **Chapter 4, Section 501.9 Lots Served by Nonconforming Right-of Ways** of the Land Use Code of the Town of Minot as adopted March 4, 2006 and amended through March 2, 2024, 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 **Rental Properties** of the Land Use Code of the Town of Minot as adopted March 3, 2006 and amended through March 2, 2024, 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 **Overall Change of Use** of the Land Use Code of the Town of Minot as adopted March 3, 2006 and amended through March 2, 2024, 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 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 \$2,112.77
- Paving & Road Improvement Reserve**, balance \$104,165.18
- General Assistance Donation (Eda’s Elf Fund) Reserve Account**, balance of \$7,601.86
- Town Well Reserve Account**, balance of \$10,627.66
- Cemetery Reserve Account**, balance of \$1,867.55
- Minot Community Events Reserve**, balance of \$898.48
- Fire Department Apparatus Reserve**, balance of \$295.58
- Fire Department Grant Reserve**, balance of \$7,077.92
- Fire Department Capital Equipment Reserve**, balance of \$929.19
- Conservation Committee Reserve**, balance of \$100.00
- Recreational Field Maintenance Reserve**, balance of \$4,800.52
- RSU 16 Assessment Reserve**, balance of \$86,994.00

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

**Article 10. RESERVED FOR MePERS Language**

**Article 11.** 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**. (\$435,035.00 in 2024, expended \$ )  
**Account # 5000**

Selectmen Recommend	\$ 473,120.00	vote: 5 yes	0 no
Budget Committee Recommends	\$ 475,620.00	vote: 6 yes	0 no

**Article 12.** To see what sum the Town will vote to raise and appropriate for **Town Office Maintenance and Supplies** (\$35,000.00 in 2024, expended \$ )  
**Account # 5300**

Selectmen Recommend	\$ 42,800.00	vote: 5 yes	0 no
Budget Committee Recommends	\$ 42,800.00	vote: 6 yes	0 no

**Article 13.** 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

(\$39,800.00 in 2024 (includes carryforward), expended \$)  
**Account #s 8000 & 8025**

Selectmen Recommend	<b>\$ 43,850.00</b>	vote: 5 yes	0 no
Budget Committee Recommends	<b>\$ 43,850.00</b>	vote: 6 yes	0 no

**Article 14.** To see what sum the Town will vote to raise and appropriate for **Operating Costs of the Town Garage and Equipment Repair.** (\$102,950.00 in 2024, expended \$)  
**Account #s 6700 & 6500**

Selectmen Recommend	<b>\$ 127,750.00</b>	vote: 5 yes	0 no
Budget Committee Recommends	<b>\$ 127,750.00</b>	vote: 6 yes	0 no

**Article 15.** To see what sum the Town will vote to raise and appropriate for **Paving and Patching Roads** for the ensuing year (\$410,000.00 in 2024)  
**Account # 6300**

Selectmen Recommends to appropriate a total of **\$410,000, raise \$334,804 and use \$75,196 from LRAP** vote: 5 yes 0 no

Budget Committee Recommends to appropriate a total of **\$410,000, raise \$334,804 and use \$75,196 from LRAP** vote: 6 yes 0 no

**Article 16.** To see what sum the Town will vote to raise and appropriate for **Winter Roads** for the ensuing year (\$381,100.00 in 2024, expended \$)  
**Account # 6400**

Selectmen Recommend	<b>\$ 397,100.00</b>	vote: 5 yes	0 no
Budget Committee Recommends	<b>\$ 397,100.00</b>	vote: 6 yes	0 no

**Article 17.** 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. (\$288,200.00 in 2024, expended \$)  
**Account # 6200**

Selectmen Recommend	<b>\$ 352,000.00</b>	vote: 5 yes	0 no
Budget Committee Recommends	<b>\$ 352,000.00</b>	vote: 6 yes	0 no

**Article 18.** 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 (\$200,329.00 in 2024, expended \$)  
**Account # 9000**

Selectmen Recommend	<b>\$ 272,620.00</b>	vote: 5 yes	0 no
Budget Committee Recommends	<b>\$ 272,620.00</b>	vote: 6 yes	0 no

**Article 19.** To see what sum the Town will vote to raise and appropriate for the purchase of a **Fire Department Apparatus Reserve** for the ensuing year. (0.00 in 2024)  
**Account # 9001**

Selectmen Recommend	<b>\$ 20,000.00</b>	vote: 4 yes	0 no
Budget Committee Recommends	<b>\$ 0.00</b>	vote: 6 yes	0 no

**Article 20.** To see what sum the Town will vote to raise and appropriate for **Principal Payments and Interest.** (\$46,363.00 in principal and interest in 2024, expended \$)  
**Account # 9600**

2024 Plow Truck (2 of 3 ):	Principal:	\$62,585.00
	Interest:	\$ 8,255.00

Selectmen Recommend	<b>\$ 70,840.00</b>	vote: 5 yes	0 no
Budget Committee Recommends	<b>\$ 70,840.00</b>	vote: 6 yes	0 no

**Article 21.** To see what sum the Town will vote to raise and appropriate for **Contract Assessing & GIS Services.** (\$27,400.00 in 2024 (includes carryforward), expended \$)  
**Account # 2550**

Selectmen Recommend	<b>\$ 28,400.00</b>	vote: 5 yes	0 no
Budget Committee Recommends	<b>\$ 28,400.00</b>	vote: 6 yes	0 no

**Article 22.** To see what sum the Town will vote to raise and appropriate for the **Code Enforcement and Planning** for the ensuing year. (\$57,100.00 in 2024, expended \$)  
**Account # 5075**

Selectmen Recommend	<b>\$ 57,150.00</b>	vote: 5 yes 0 no
Budget Committee Recommends	<b>\$ 57,150.00</b>	vote: 6 yes 0 no

**Article 23.** To see what sum the Town will vote to raise and appropriate for the **Annual Audit** of the Town books and officer's accounts. (\$8,650.00 in 2024, expended \$)  
**Account # 2500**

Selectmen Recommend	<b>\$ 8,650.00</b>	vote: 5 yes 0 no
Budget Committee Recommends	<b>\$ 8,650.00</b>	vote: 6 yes 0 no

**Article 24.** To see what sum the Town will vote to raise and appropriate for **Legal Fees** for the ensuing year. (\$10,000.00 in 2024, expended \$)  
**Account # 7700**

Selectmen Recommend	<b>\$ 10,000.00</b>	vote: 5 yes 0 no
Budget Committee Recommends	<b>\$ 10,000.00</b>	vote: 6 yes 0 no

**Article 25.** To see what sum the Town will vote to raise and appropriate for the **County Tax** set by Androscoggin County. (\$ in 2024, expended \$)

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

**Article 26.** To see what sum the Town will vote to raise and appropriate for **Solid Waste Disposal & Contract Services.** (65,100.00 in 2024, expended \$)  
**Account # 7000**

Selectmen Recommend	<b>\$ 65,100.00</b>	vote: 5 yes 0 no
Budget Committee Recommends	<b>\$ 65,100.00</b>	vote: 6 yes 0 no

**Article 27.** To see what sum the Town will vote to raise and appropriate for **Street Lights.** (\$3,000.00 in 2024, expended \$)  
**Account # 7400**

Selectmen Recommend	<b>\$ 3,000.00</b>	vote: 5 yes 0 no
Budget Committee Recommends	<b>\$ 3,000.00</b>	vote: 6 yes 0 no



**Article 28.** To see what sum the Town will vote to raise and appropriate for **Municipal Organizations and Contracts.** (\$22,148.00 in 2024, expended \$)  
**Account #s 7810, 7820, 8210, & 8026**

Maine Municipal Association (MMA)	\$ 4,000.00
Androscoggin Valley Council of Governments (AVCOG)	\$ 4,460.00
Greater Androscoggin Humane Society (GAHS)	\$ 4,100.00
TRIO	<b>\$10,894.00</b>

Selectmen Recommend	<b>\$ 23,454.00</b>	vote: 5 yes	0 no
Budget Committee Recommends	<b>\$ 23,600.00</b>	vote: 6 yes	0 no

**Article 29.** To see what sum the Town will vote to raise and appropriate for **Town Insurance.** (\$57,950.00 in 2024, expended \$)  
**Account # 5200**

Selectmen Recommend	<b>\$ 64,600.00</b>	vote: 4 yes	0 no
Budget Committee Recommends	<b>\$ 69,100.00</b>	vote: 6 yes	0 no

**Article 30.** To see what sum the Town will vote to raise and appropriate for **Library Services** with the Auburn Public Library. (\$22,000.00 in 2023, expended \$0.00)  
**Account # 4000**

Selectmen Recommend	<b>\$ 22,500.00</b>	vote: 4 yes	0 no
Budget Committee Recommends	<b>\$ 22,100.00</b>	vote: 6 yes	0 no

**Article 31.** To see what sum the Town will vote to raise and appropriate for the **Animal Control Officer.** (\$3,850.00 in 2024, expended \$)  
**Account # 8220**

Selectmen Recommend	<b>\$ 4,850.00</b>	vote: 5 yes	0 no
Budget Committee Recommends	<b>\$ 4,850.00</b>	vote: 5 yes	1 no

**Article 32.** To see what sum the Town will vote to raise and appropriate for **General Assistance** (Health and Welfare). (Raised \$2,000.00 in 2024, expended \$)  
**Account # 7200**

Selectmen Recommend	<b>\$ 2,000.00</b>	vote: 5 yes	0 no
Budget Committee Recommends	<b>\$ 2,000.00</b>	vote: 6 yes	0 no

**Article 33.** 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 **2025 snowmobile registration reimbursement** be donated to their club for trail maintenance.

Selectmen Recommend the donation of **the 2025 snowmobile registration reimbursement**  
vote: yes 0 no

Budget Committee Recommends the donation of **the 2025 snowmobile registration reimbursement**  
vote: yes 0 no

**Article 34.** To see what sum the Town will vote to raise and appropriate for **Elections and Annual Town Meeting.** (\$12,000.00 in 2024, expended \$)  
**Account # 5350**

Selectmen Recommend                    **\$ 12,000.00**    vote: 5 yes 0 no  
Budget Committee Recommends        **\$ 12,000.00**    vote: 6 yes 0 no

**Article 35.** To see what sum the Town will vote to raise and appropriate for the funding care and maintenance of **Minot's Cemeteries.** (\$10,000.00 in 2024 (includes carryforward), expended \$)  
**Account # 5400**

Selectmen Recommend                    **\$ 10,000.00**    vote: 5 yes 0 no  
Budget Committee Recommends        **\$ 10,000.00**    vote: 6 yes 0 no

**Article 36.** To see what sum the Town will vote to raise and appropriate for the funding **Recreational Field Maintenance.** (\$5,000.00 in 2024, expended \$)  
**Account # 5650**

Selectmen Recommend                    **\$ 5,000.00**    vote: 4 yes 0 no  
Budget Committee Recommends        **\$ 5,000.00**    vote: 6 yes 0 no

**Article 37.** To see what sum the Town will vote to raise and appropriate for the funding **Repair, Replace or Remove the lighting at the Memorial Ballfield.** (\$0.00 in 2024)  
**Account # 5651**

Selectmen Recommend                    **\$ TABLED**    vote: yes 0 no  
Budget Committee Recommends        **\$**                vote: yes 0 no

**Article 38.** To see what sum the Town will vote to raise and appropriate to be donated to **Charitable Organizations.** (\$0.00 raised in 2024)

*Requests:*

LifeFlight	\$ 691.00
SafeVoices	<i>Unspecified Amount</i>
Seniors Plus	\$ 500.00
Maine Public	\$ 100.00
<hr/>	
<b>TOTAL:</b>	<b>\$1,291.00</b>

Selectmen Recommend	<b>\$ 0.00</b>	vote: 5 yes 0 no
Budget Committee Recommends	<b>\$ 0.00</b>	vote: 6 yes 0 no

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

**Article 40.** To see what action the Town wishes to take to establish a **due date for payment for the 2025 property taxes** and to set the interest rate applied to delinquent accounts.

Selectmen and Budget Committee Recommends **December 15, 2025** with interest charged thereafter at the State maximum rate of %

*2024 was December 16, 2024, with 8.5% interest*

**Article 41.** To see what action the Town wishes to take to establish an **overpayment interest rate.**

Selectmen recommend a rate 4 percentage points less than the delinquent rate as allowed by State law for overpayments resulting from abatements not pre-payment of taxes.

**Article 42.** To see if the Town will vote to give the **Selectmen** the **authority** to use whatever sum they deem advisable from surplus to **lower the 2025 tax rate.** (Selectmen so recommend).

Selectmen so recommend

**Article 43.** To see if the Town will give the **Selectmen** the authority to **estimate the Excise Tax Revenue** and use the same to **lower the 2025 tax rate** (Selectmen so recommend).

Selectmen so recommend

**Article 44.** To see if the Town will vote to authorize the Selectmen to **spend an amount not to exceed 25% of the budgeted amount in each category of the 2026 annual budget** during the period of **January 1, 2026 through the 2026 Annual Town Meeting.**

**Article 45.** To see what action the Town wishes to take regarding authorizing the **Tax Collector** to **collect interest and costs** before applying funds to the principal of the oldest outstanding tax assessment.

Selectmen so recommend

**Article 46.** To see if the Town will vote to authorize the **Selectmen to overdraft accounts** with **uncontrollable expenditures** when necessary and such overdraft will come out of the Undesignated Fund Balance.

**Article 47.** To see if the Town will vote **to authorize the Town Treasurer**, with approval of the **Selectmen, to sell and dispose of any real estate acquired by the Town** for non-payment of taxes thereon, on such terms as they deem advisable and in the best interest of the Town and execute quitclaim deeds without covenant for any such property. Except that the Selectmen shall use the special sale process required by Title 36 MRS § 943-C for qualifying homestead property if they choose to sell it to anyone other than the former owner(s).

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

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

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

X

\_\_\_\_\_  
Daniel Gilpatric, Chairman

X

\_\_\_\_\_  
Lisa Cesare, Vice Chairman

X

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

X

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

X

\_\_\_\_\_  
William Perry

A true copy of the Warrant

Attest:

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, Minot Country Store, Slattery's Hardware, and the Minot Consolidated School, the same being public and conspicuous places within the said **Town of Minot the 22<sup>nd</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 22<sup>nd</sup> day of February, two thousand and twenty-three.**

X

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Danielle E. Loring, Constable

**TOWN OF MINOT  
FEE SCHEDULE**

Effective January 1, 2025

<u><b>Dump Sticker:</b></u>	\$10.00 each/2 year    \$5.00 each/1 year
<u><b>FOAA Research:</b></u>	\$25.00/hour after 1 <sup>st</sup> two hours of research
<u><b>Copying Fees:</b></u>	\$0.25 for 1 <sup>st</sup> page then \$0.10 for each additional page
<u><b>Fees for Faxes:</b></u>	\$2.00 for 1 <sup>st</sup> page then \$1.00 for each additional page – sending/ receiving (includes vehicle insurance cards)
<u><b>Licensing Fees:</b></u>	\$10.00 License filling fee at time of issuance/ renewal plus \$90.00 for the cost of Public Hearing notice (if needed)
<u><b>Cemetery Plots:</b></u>	\$600.00 for each plot for resident \$900.00 each plot for non-resident <a href="#">\$400.00 for each cremation plot for resident</a> <a href="#">\$650.00 each cremation plot for non-resident</a>
<u><b>Public Property Use Permit:</b></u>	\$75.00 + \$25.00 cleaning deposit
<u><b>Impact Fees:</b></u>	<i>Impact Fees are suspended until further notice.</i>
<u><b>Building Permits:</b></u>	<u><i>There is a minimum \$30.00 permit fee on any application. Fees double for work started prior to obtaining a building permit.</i></u>
	New Dwellings                    = \$50.00 + \$0.25 per sq. ft. of finished area + \$0.20 per sq. ft. of unfinished area
	Mobile Homes                    = \$50.00 + \$0.15 per sq. ft. finished area
	Residential Garage            = \$30.00 + \$0.20 per sq. ft. finished area + \$0.15 per sq. ft. unfinished area
	Sheds                                 = \$30.00 + \$0.07 per sq. ft.
	Decks                                = \$30.00 + \$0.05 per sq. ft.
	Pools, Greenhouses, Chimneys/Fireplaces = \$30.00
	Barns (Agricultural Use) = \$30.00 + \$0.05 per sq. ft. (Commercial Use) = \$30.00 + \$0.10 per sq. ft.
	Ground and Roof Mounted Solar Panels                    = \$25.00 + \$0.15 per sq. ft.
	Large Scale Solar Systems = \$1,000 per megawatt (+ permit cost for Commercial Construction)

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

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

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

**Residential Renovations\*** = \$30.00 + \$0.10 per sq. ft. finished area  
+ \$0.05 per sq. ft. unfinished area \

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

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

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

**Demolition Permit** = \$30.00

**Miscellaneous Permits:**

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

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

**Private Campsite Permit** = \$30.00

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

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

**Internal Plumbing Permit Fees**

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

**External Plumbing Permit Fees**

**Permits for complete disposal system and variances**

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

**Permits for Separate Parts of Disposal System**

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



Treatment tank (engineered system)	<b>\$80.00</b>
Holding tank	<b>\$115.00</b>
Other components (complete pump station, piping, other)	<b>\$30.00</b>
Pre-Treatment	<b>N/A</b>

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

**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

# Maine Municipal Audit Services, PA

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Mindy J. Cyr, CPA

December 30, 2024

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, 2024.

## **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, 2024. 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

329 Woodman Hill Road  
Minot, Maine 04258-0329

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

## Clerk's Report

January 6, 2025

  
Sara A. Farris - Clerk

Hello Selectmen,

HAPPY NEW YEAR!

### **Updates:**

#### Board of Appeals & Planning Board:

Next meeting 1/7/2025

Continuing work on proposed ordinance changes.

#### Nomination Papers

Danny Gilpatric and Dean Campbell returned papers for the Selectmen seats.

Sarah Robinson and Stephen Holbrook returned papers for the School Board seats.

#### Town Meeting Election & Annual Town Meeting

##### Election

2/28/2025 4-8 pm Minot Town Office

##### Meeting

3/1/2025 9 pm Minot Consolidated School

Absentee requests for the Town Meeting Election are available now. Ballots will be available 1/28/2025.

I am working on scheduling staff for both days.

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

Boat Excise YTD: \$ 14.40

January IF&W

1 Boat

o registered online

o Snowmobiles

o ATV

2 Game Licenses

*The above amounts are as of 1/3/2025.*

### **Vitals:**

Birth Certificates -

Death Certificates -

Marriage Certificate -

Marriage Intentions/ Licenses -

*Vital Requests as of 1/3/2025*

**Dogs:**

8 Dog Registrations completed in January.  
Late fees start 2/1/2025, \$25 per dog.

**Building/ Plumbing Permits for 2025:**

Building Permits:

New Home	
Garage	
Addition	
Remodel	
Shed	
Porch/ deck	
Pool	
Solar Panels	
Demo Permits	
Camping Permits	

*As of January 3, 2025*

Plumbing Permits:

Internal	
Septic	

*As of January 3, 2025*

It looks like there were 12 new homes built in 2024

**Real Estate Taxes:**

2022 taxes - \$ 2,001.79 for 3 accounts

- *Foreclosure 1/25/2025, will allow payment on 1/27 because the 25<sup>th</sup> is a Saturday.*

Cotnoir, Claude & Joanne R16-027 99 Bailey Rd.

No contact since 2023 Lien notice was mailed. Last payment made 6/21/22 on 2021 taxes.

Crimmins, Susan U04-008 783 West Minot Rd.

Made a payment for lien notice amount on 7/29/24 but interest had accrued. Liens placed 7/25/23. I sent Mrs. Crimmins a notice stating money was still due with no response.

Martin, Patricia, Joseph, & Cassandra R15-008 Brighton Hill Rd.

Last payment made 11/1/23 for 2021 taxes. Patricia has called since and spoke with Jordan and she is aware of the deadline.

2023 taxes - \$ 26,751.60 for 18 accounts

2024 taxes - \$ 213,587.02 for 118 accounts

2025 prepayments – \$ 4,669.51 for 13 accounts

Total owed: \$ 242,340.41

- \$ 795,793.71



**Personal Property Taxes:**

2023 - \$976.78 on 3 accounts  
2024 - \$695.81 on 6 accounts  
2025 prepayments - \$1.00 on 1 account

**2024 RE & PP %**

\$ 3,803,780.59 = total of RE & PP Taxes committed  
\$ 3,590,547.15 = total of RE & PP Taxes paid as of 1/3/2025  
94% of 2024 taxes paid as of 1/3/2025

**Excise Tax:**

<b><u>MONTH</u></b>	<b><u>2023</u></b>	<b><u>2024</u></b>	<b><u>2025</u></b>	<b><u>+/-</u></b>
JAN.	\$50,306.29	\$46,666.44	\$6,452.71	
FEB.	\$51,718.92	\$53,006.15		
MARCH	\$62,362.95	\$57,687.68		
APRIL	\$59,196.83	\$76,488.98		
MAY	\$74,257.14	\$83,538.89		
JUNE	\$70,938.58	\$74,819.34		
JULY	\$57,419.67	\$72,889.97		
AUG.	\$79,431.44	\$77,848.75		
SEPT.	\$66,921.22	\$64,758.99		
OCT.	\$67,752.92	\$72,613.20		
NOV.	\$52,230.54	\$50,078.07		
DEC.	\$43,334.63	\$56,600.45		
<b>TOTAL</b>	<b>\$ 735,871.13</b>	<b>\$ 786,996.91</b>		<b>+ \$ 51,125.78</b>

Closed out the 2024 year with a \$51,125.78 increase in collection from last year!



## INTEROFFICE MEMO

To: Board of Selectmen

CC: Danielle Loring, Town Administrator

From: Scott Parker, Highway Director

RE: Highway Department (12/23/24– 01/06/2025)

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We had a couple of busy weeks with storms just about every other day. We have also been performing maintenance on some of the equipment.

I was asked about being able to use our new program on the Fire Department's Engine 1 and, unfortunately, the program is for Cummins engines only. I spoke to my rep. from allegiance, and they don't have a way to plug in either. So, it will properly have to go to a ford dealer or whoever normally services their equipment.

Select board meeting department update

January 6, 2025

Minot Fire / Rescue Department

Chief Jeff Burt

**HAPPY NEW YEAR!**

Calls for service: 10 fire / 7 medical (17 total)

Old business:

- Meeting with Dean and Dale regarding promotions this week, awaiting Dean's availability
- Truck 5 could be repaired to sticker-ready status for \$2,000 or less; this would not cover all repairs but could return it to in-service; I was requested to obtain this quote for further options moving forward.
- E-1 check engine light has been resolved; if future issues occur, public works does not have a code reader compatible with E-1 (2012 Ford F-550)
- E-8 heating element repaired, awaiting invoice
- Air trailer repaired, minimal issue
- Town electrification has added the emergency exit sign and outlet to maintain compliance with BLS recommendations.
- Cascade compressor installation occurring within the coming week

New business:

- Finalizing the annual town report
- Multiple upcoming grants: will attempt firehouse subs again for extrication equipment
- As mentioned above, updated tools have been ordered, these will replace tools thirty to forty years old

Respectfully submitted

~ Chief Jeff Burt

### EXPENSE SUMMARY

WARRANT #1  
01/06/2025

ACCOUNT	BUDGET	BUDGET	---- Y T D ----		UNEXPENDED
	ORIGINAL	ADJUSTMENT	DEBITS	CREDITS	BALANCE
5000 - OFF SALARIES	0.00	0.00	17,059.53	641.91	-16,417.62
<b>7020 - HLTH INSUR</b>	<b>0.00</b>	<b>0.00</b>	<b>15,929.30</b>	<b>479.66</b>	<b>-15,449.64</b>
<b>7021 - VISION INS</b>	<b>0.00</b>	<b>0.00</b>	<b>116.19</b>	<b>26.83</b>	<b>-89.36</b>
<b>7025 - DENTAL INSUR</b>	<b>0.00</b>	<b>0.00</b>	<b>1,014.04</b>	<b>123.30</b>	<b>-890.74</b>
<b>7035 - AFLAC</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12.12</b>	<b>12.12</b>
5200 - TOWN INSUR	0.00	0.00	9,114.80	0.00	-9,114.80
<b>0106 - WORKERS COMP</b>	<b>0.00</b>	<b>0.00</b>	<b>9,114.80</b>	<b>0.00</b>	<b>-9,114.80</b>
5300 - T-O MAINT	0.00	0.00	165.00	0.00	-165.00
<b>0207 - DUES/SUBSCR</b>	<b>0.00</b>	<b>0.00</b>	<b>165.00</b>	<b>0.00</b>	<b>-165.00</b>
5400 - CEMETERY MAI	0.00	0.00	300.00	600.00	300.00
<b>7046 - PLOT SALES</b>	<b>0.00</b>	<b>0.00</b>	<b>300.00</b>	<b>600.00</b>	<b>300.00</b>
6400 - WINTER RDS	0.00	0.00	830.66	0.00	-830.66
<b>0205 - SUPPLIES</b>	<b>0.00</b>	<b>0.00</b>	<b>25.70</b>	<b>0.00</b>	<b>-25.70</b>
<b>0213 - CONTRAC SVCS</b>	<b>0.00</b>	<b>0.00</b>	<b>804.96</b>	<b>0.00</b>	<b>-804.96</b>
8000 - INTERDEPT	0.00	0.00	38.00	0.00	-38.00
<b>0501 - DEED TRANS</b>	<b>0.00</b>	<b>0.00</b>	<b>38.00</b>	<b>0.00</b>	<b>-38.00</b>
8025 - IT SERVICES	0.00	0.00	4,281.20	0.00	-4,281.20
<b>0213 - CONTRAC SVCS</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000.00</b>	<b>0.00</b>	<b>-2,000.00</b>
<b>0218 - SOFTWARE LIC</b>	<b>0.00</b>	<b>0.00</b>	<b>2,281.20</b>	<b>0.00</b>	<b>-2,281.20</b>
8026 - TRIO	0.00	0.00	10,893.53	0.00	-10,893.53
<b>0213 - CONTRAC SVCS</b>	<b>0.00</b>	<b>0.00</b>	<b>10,893.53</b>	<b>0.00</b>	<b>-10,893.53</b>
8600 - EDUCATION	0.00	0.00	226,680.83	0.00	-226,680.83
<b>0213 - CONTRAC SVCS</b>	<b>0.00</b>	<b>0.00</b>	<b>226,680.83</b>	<b>0.00</b>	<b>-226,680.83</b>
9000 - MINOT FIRE	0.00	0.00	11,593.59	0.00	-11,593.59
<b>0204 - REPAIRS</b>	<b>0.00</b>	<b>0.00</b>	<b>5,943.59</b>	<b>0.00</b>	<b>-5,943.59</b>
<b>0208 - STAFF TRAIING</b>	<b>0.00</b>	<b>0.00</b>	<b>3,400.00</b>	<b>0.00</b>	<b>-3,400.00</b>
<b>0213 - CONTRAC SVCS</b>	<b>0.00</b>	<b>0.00</b>	<b>2,250.00</b>	<b>0.00</b>	<b>-2,250.00</b>
Final Totals	0.00	0.00	280,957.14	1,241.91	-279,715.23