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TOWN OF DENMARK, MAINE



ANNUAL REPORT 2020

Cover Photo: Moose Pond Dam
by Peter Lekousi Sr. Bay Marsh Photography



*Denmark's 2020 Town Report
is Dedicated to Cherylene Booker
Denmark Town Clerk 1994-2015*

TABLE OF CONTENTS

1	Table of Contents
3	Town of Denmark
4	Clerk's Office Hours
5	Town Officials
7	Letter to Residents and Visitors
8	Selectmen's Comments
10	Town Manager's Report
12	Tax Collector & Town Clerk Letter
13	Available Exemptions for RE Taxes
14	Warrant for the Town Meeting
22	Assessments for 2020-2021
23	Assessor's Report & Tax Collectors Report
24	2019-2020 Abatements & Supplementals
25	Trust Funds & Cemetery Account Balance
26	Donations & Misc. Funds
27	Unpaid 2019 Tax Liens
28	2020 Unpaid Real Estate Taxes
33	Revenue Summary Report
35	Expense Summary Report
41	Code Enforcement Officers and Plumbing Inspector's Report
42	Public Works Director's Report
43	Denmark Recreation Director's Report
44	Denmark Fire Department and First Responder's Report
45	E-911 Report
46	Animal Control Officer Report and Dog License Report
47	Denmark Lions Club Report
48	Denmark Lion's Scholarship Report
49	Elvira A. Davis Acholarship Fund Report
49	Denmark Charitable Foundation Report
50	Denmark Public Library Annual Report
51	Denmark Conservation Commission
51	Denmark Board of Appeals
52	Planning Board Chair Report
52	Denmark Charter Commission
53	Denmark Historical Society Report
54	Denmark Arts Center Annual Report

55	Denmark Comprehensive Plan Report
56	Denmark ATV Club Report
57	Denmark Rod & Gun Club Report
57	Denmark Draggers Report
58	Saco River Corridor Commission
59	Registrar of Voter and Vitals Report
60	Senator James M. Hamper Letter
61	State Representative Riseman's Letter
62	Oxford County Sheriff's Office Report
63	Moses Sales by Authority Report
65	Seniors Plus Community Service Report
67	Results from the Annual Town Meeting 2019
77	Auditor's Report
96	Deaths 2019-2020
Back Cover	2020 Town Report Dedication to Cherylene Booker
	Denmark Town Clerk 1994-2015

ANNUAL REPORT TOWN OF DENMARK, MAINE

A report of the municipal officers of the Town of Denmark, Maine covering the period between July 1, 2019 and June 30, 2020. Under the secret method of balloting for town officers, and in order to comply with the laws of the State of Maine governing the same, the schedule below will be followed:

Friday, June 5, 2020
Opening of meeting and election of Moderator
8:00 AM to 8:00 PM
Polls open for election of Town Officers
at the Municipal Building

Saturday, June 6, 2020
9:00 AM to Adjournment
Voting on remaining articles in the Warrant
at the Municipal Building

The secret ballot laws provide that all officers are to be elected by a plurality vote. In other words, if there should be three or more candidates for any one office, that one receiving the greatest number of votes, not necessarily a majority, is declared the winner.

The Municipal Office is open Tuesday thru Friday from 9 AM until 4:30 PM & the second & last Saturday 9 AM until Noon.
CLOSED MONDAYS.

The Selectmen meet the second and last Tuesday evenings from 7:00 PM until the conclusion of business at the Municipal Building.

Telephone & E-Mail Quick Reference

Town Manager	207-452-8850	townmanager@denmarkmaine.org
Public Works	207-452-2310	krichardson@denmarkmaine.org
Town Clerk	207-452-2163	clerk@denmarkmaine.org
Municipal Office FAX	207-452-2333	
Transfer Station	207-452-2987	
Assessor's Agent	207-452-2163	assessor@denmarkmaine.org
Animal Control Officer	207-890-5313 (Leave message)	eshomestead32@gmail.com
Code Enforcement Officer	207-452-2207	mlee@denmarkmaine.org
Plumbing Inspector	207-452-2207	mlee@denmarkmaine.org

Mailing address: 62 East Main Street, Denmark, Maine 04022

Town of Denmark's website: www.denmarkmaine.org



WE ACCEPT CREDIT/DEBIT CARDS.

CLERK'S OFFICE HOURS

MON: CLOSED

TUES / WED / THURS / FRI: 9 AM to 4:30 PM
SECOND & LAST SAT: 9 AM-NOON

(The Clerk's Office will remain open during lunch time)

TRANSFER STATION HOURS

SUMMER:

(Memorial Day to Labor Day)

SAT / SUN / TUES / THURS

8 AM to 5 PM

WINTER:

(Labor Day to Memorial Day)

SAT / SUN / TUES / THURS

8 AM to 4 PM

TOWN OFFICIALS

Selectmen, Assessors, and Overseers of the Poor:

Betty LeGoff, Chairman – 2020

Luke Allocco – 2022

Richard Snow – 2021

Interim Town Manager

Clerk / Treasurer / Tax Collector / Registrar of Voters / Admin. Assistant / Sect. to B.O.S.

Deputy Clerk 1

Deputy Clerk 2

Public Works Director / Eastern Slope Airport Authority Board Member

Fire Chief/ Emergency Preparedness Director / Fire Warden

Deputy Rescue Chief

Deputy Fire Chief

E-911 Addressing Officer

Health Officer

Animal Control Officer

Assessor's Agent

Code Enforcement Officer / Plumbing Inspector / Assistant to the Assessor

Recreation Director

Bertrand Kendall

Frances Warner

Marty Wilson

Ella Cressy

Kenneth E. Richardson

Chris Wentworth

Edward Enos

Craig Bartlett

Andrew Knightly

Leslie Stanicki

Cynthia Eaton

William H. Healey, Jr.

Michael A. Lee

Hillary Allocco

Saco River Corridor Commission

Christine Brown - 2020

Superintendent of Schools

Jay Robinson

Members of Board of Directors of S.A.D. #72

Philip Marshall – 2021

Sharon LeBlanc (alternate) – 2020

Norma Snow

– 2022

Budget Committee

Nathan Holbert – 2021

Vacant

– 2022

Michael Berube

- 2020

Lee Ann Shand – 2021

Russell Stacy

– 2022

Sean Watson

- 2020

Board of Appeals

Vacant – 2021

Michael Berube

– 2021

Richard Tabor, Chair

– 2022

Bonnie Clark- Greenleaf – 2021

Amy Imdieke

– 2020

Vacant

-2022

Thomas Carabine – 2020

Marty Wilson, Secretary

Planning Board

Laurie Kruczek – 2021

Christine Brown, Vice-Chair – 2022

Nathan Holbert

– 2020

Vacant – 2021

Donna Dodge, Co-Chair

– 2022

Gregory Stacy

– 2020

Marty Wilson, Secretary

Joseph Wightman

– 2022

Committee to Assist Selectmen in Disposing of Tax-Acquired Property

Michael Berube – 2022

Bertram Stacy

– 2022

Paul Kiesman, Jr.

– 2022

Conservation Commission

Jay (Terry) Rhoads, Chair – 2021

Diane Lewis

– 2023

Thomas Carabine

– 2023

Nathan Holbert – 2022

Katie Dunn

– 2021

Luke Allocco-Selectmen's Rep

Full Time Fire Chief Committee

Chris Wentworth
Richard Snow, Selectman

Ken Richardson

Ed Enos

Charter Commission

Norma Snow, Chairman
Kirk McDermith, Vice Chairman
Kathleen Griffith, Secretary

Vacant
Jay (Terry) Rhoads
Luke Allocco, Selectman

Ed Enos
Suzanne Linden
James Stacy

Perley Mills Community Forest

Snowmobile Club: Richard Snow – 2022
Planning Board: Nathan Holbert – 2023
Board of Selectmen: Bert Kendall. – 2021
Ex-officio Non-voting Member from Sebago, ME

Conservation Commission: Terry Rhoads – 2021
Commission Appointed: Vacant
Ex-officio Non-voting Member from Bridgton, ME
Ex-officio Non-voting Member from Loon Echo Trust

Comprehensive Plan Committee

Richard Snow - Selectman's Rep
Susanne Linden – Secretary

Christine Brown- Planning Board Rep
Lee Ann Shand - Chairman

State Representative – District 69

Hon. Walter N. Riseman

Home Address: P O Box 543 Harrison, ME 04040

Telephone: 207-890-7866

Capitol Address: Office of the Clerk of the House

2 State House Station

Augusta, Maine 04333-0002

Telephone (207) 287-1315

Walter.Riseman@legislature.maine.gov

State Senator – District 19

Hon. James M. Hamper

Home Address: 1023 King St., Oxford, ME 04270

Telephone 207- 539-4586

Capitol Address: Senate Chamber

3 State House Station

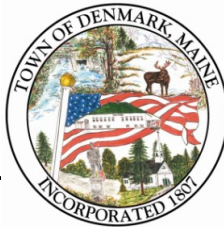
Augusta, Maine 04333

Telephone (207) 287-1505

James.Hamper@legislature.maine.gov

MUNICIPAL OFFICE
62 East Main Street
Denmark, ME 04022
TEL: (207) 452-2163
FAX: (207) 452-2333

TOWN OF DENMARK, MAINE



MUNICIPAL OFFICE HOURS
Tuesday – Friday
9:00am – 4:30pm
2nd & Last Saturday
9:00am-12:00pm

Board of Selectmen

*Betty LeGoff, Chair
Luke Allocco
Richard Snow*

A LETTER TO THE RESIDENTS AND COMMUNITY OF DENMARK

As we are all aware our Town , State and Nation are in uncertain times due to the Covid-19 Pandemic. As of today April 29th, the Governor has rolled out a “Gradual Plan to Re-Start Maine’s Economy”. Denmark Officials will adhere, the best we can, to the Governor’s plan while developing our own Town Plan for re-opening our Municipal Facilities and Services. The Town Clerk’s office will open for business starting June 2,2020, certain guidelines will be in place to protect the health of our Town Employees and the public. As of May 1, 2020 Municipal Recreational Facilities will open , adhering to the guidelines set forth in the Governor’s plan, congregation of less than 10 gathering until June 1st. Our “Out of State Residents and Visitors to Denmark” is still in effect, again we are adhering and following the Governor’s recommendation at this time.

The uncertain caveat in all of this is the holding of our Town Meeting, scheduled for June 6, 2020. Municipal Elections will be held June 5, 2020 , polls opening at 8:00 AM, with certain guidelines in place. These guidelines will be posted prior to voting day. We thank you in advance for your understanding in these stressful times, again our main concern is the safety and well being of our Town Employees and our community. Unfortunatly at this time we are not able to establish a date for Town Meeting. Under the current staged plan (April 29,2020) the Governor has rolled out, we would not be allowed to hold any meetings with gatherings of more than 50 until September, which dramatically affects our Town Meeting. We will be seeking advise from the Maine Municipal Association on what guidelines we may be able to follow to hold Town Meeting. When we are able to do this there will be a Public Notice posted with the necessary details.

You may be asking how does this affect the financial aspect of our Town Government. In the Governor’s State of Emergency she specifies Municipalities who are unable to hold Town Meeting and vote on Town Warrant/Budget may continue operating using the prior years approved budget until which time the new budget can be voted on. This being said our Town Government will continue to operate as normal. The Selectboard has taken into consideration the uncertain financial times we are currently in and have presented a Town Warrant/Budget which represents a significant reduction in planned new projects and lower revenue targets so we can weather the expected state budget shortfall. We are glad that Denmark is without debt and has carried a healthy surplus that can help us through the rest of 2020 and 2021 while maintaining necessary services.

Please feel free to contact the Board of Selectmen and or the Town Manager with any questions or concerns.

Respectfully Submitted

The Denmark Board of Selectmen

s/Betty LeGoff - Chairperson (June 2020)
s/ Richard Snow (June 2021)
s/Luke Allocco (June 2022)

MUNICIPAL OFFICE
62 East Main Street
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TOWN OF DENMARK, MAINE



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9:00am-12:00pm

Board of Selectmen:
Betty LeGoff, Chairman
Richard Snow
Luke Allocco

Selectmen Comments

The Board of Selectmen continue to work well together and as always keep the best interest of the Town at hand. We continue to have thoughtful and insightful discussions, looking at all sides, before making decisions or taking any action. The Selectmen meet the 2nd and last Tuesday of every month, we encourage you to attend our meetings.

This past year we have been awarded a few grants, one for the Wabunaki Boat Ramp the other for tree planting in the Perley Mills Community Forest. The boat ramp project is complete. The PMCF project detailed the planting of over 100 tree seedlings which Fryeburg Academy students would be helping with, this project has been postponed due to the Covid-19 Pandemic. The Stream Crossing Grant which we have applied for twice and denied twice is one which we will continue to apply for, there's several rounds of application the next to be in the fall, with any luck we will be awarded funds, which will be used for replacing a culvert on Moose Pond Road.

Included in last year's budget, voted on at the 2019 Town Meeting, were raises for all Town Employees. The Board was grateful we were able to reward all the employees for their hard work and dedication serving our community. In today's working world it is rare to find the eagerness and dedication all our employees put forth, for that we say Thank You.

We would like to recognize the Comprehensive Plan Committee; they have worked tirelessly for the past several years writing a new Comprehensive Plan for the Town. Which will go to vote this Town Meeting, 2020. The hours of research, organizing and writing the plan by this committee has produced a well written Comprehensive Plan we feel all will enjoy reading. It not only outlines future goals and objectives for the Town but also tells a story. We encourage you to take the time and read the plan, a digital copy can be found on the Town's website. The Plan will be voted on by secret ballot, please come out and Vote on June 5th.

We continually are grateful for all the people who take time out of their busy lives to volunteer in our community. The firefighters and first responders who are there when the call comes in. The many people who volunteer on Town boards and committees. The ones who take the time to look in on the elderly. As always, we are thankful for the Denmark Lions Club for all they do for our community.

We were saddened to hear of the passing of Chery Booker, she dedicated many years to the Town as Town Clerk. In recent years, Chery served on the Budget Committee. We will miss seeing her at our meetings.

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Denmark, ME 04022
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FAX: (207) 452-2333

Board of Selectmen:
Betty LeGoff, Chairman
Richard Snow
Luke Allocco

TOWN OF DENMARK, MAINE



MUNICIPAL OFFICE HOURS
Tuesday – Friday
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2nd & Last Saturday
9:00am-12:00pm

We said farewell to Town Clerk, Alvina Day in January and wish her the best in her new adventure called retirement. We are sure her and Frank will have many stories to tell after they explore the many places on their “Bucket List” We thank Alvina for her dedication to our Town and Community.

We welcome Ella Cressy to our Town. Ella is a great addition to the office and already knows many of our residents, in fact she’s probably related to most!

As we write this our Town and nation is in the middle of the Covid-19 (Coronavirus) pandemic. This is uncertain times not only for the nation but for our community. No one can predict what this will do to our local economy and when we will rebound, our goal is to keep our budget to the bare necessities, so we cause no undue hardship to the taxpayers. Amongst all the uncertainty this pandemic has caused, we see the generosity and caring of our residents. We hear the many stories of neighbors helping neighbors, we see our elderly being cared for by those who can and for this we should all be proud of our community.

Respectfully Submitted,

The Denmark Board of Selectmen
s/Betty LeGoff - Chairperson (June 2020)
s/ Richard Snow (June 2021)
s/Luke Allocco (June 2022)

MUNICIPAL OFFICE
62 East Main Street
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FAX: (207) 452-2333

TOWN OF DENMARK, MAINE



MUNICIPAL OFFICE HOURS
Tuesday – Friday
9:00am – 4:30pm
2nd & Last Saturday
9:00am-12:00pm

*Town Manager: (207) 452-8850
townmanager@denmarkmaine.org*

Office of the Town Manager

TOWN MANAGER'S REPORT 2020

This report covers the period from Town Meeting in June, 2019 to March, 2020. We need to get the annual report to the printers by April 3rd. It continues to be a busy period, with many capital projects and internal improvements and many more to come. My job as a ¾ time Interim Town Manager is rewarding and I continue to get great cooperation from the Selectmen, department heads, Town employees, board members and volunteers and local residents and businesses. We do need better attendance at Select Board meetings and more volunteers for Town boards and committees.

The manager's report last year mentioned two needs for additional regulation and enforcement. We have not moved on an ordinance to allow appointment of a constable, but that is on my spring list. Recently Sebago's Select Board debated the need for a constable, particularly to enforce parking regulations at their Sebago Lake beach, but decided to wait at least a year until other towns passed a constable ordinance and had a track record. However, my first expressed need was for some type of regulation to prevent abandoned and dangerous buildings, and we have made good progress on that front. The Selectmen have decided to follow the procedure in the state statute on abandoned and dangerous buildings, and the first required hearing on a derelict property was held in late January. We now understand the legal process required by the state, and although somewhat time consuming and cumbersome, it will produce the desired results of either fixing up or demolishing dangerous buildings. Our goal is for the word to spread that the Town means business and that we will go after those properties that are choked with debris, are loaded with broken windows and other hazards, and as eyesores pull down the value of any nearby decent houses.

Capital projects completed last year include the paving of sections of Hio Ridge and Mountain Roads, the reconstruction of a section of Allen Road with the top coat to be applied this coming summer, long awaited repaving of the Municipal Building parking lot and the start of other Municipal Building improvements including concrete repair and installation of a new well. There is much activity in the Perley Mills Community Forest including tree harvesting this winter and tree planting scheduled in April. A state grant allowed the Town to construct a new boat ramp on Hancock Pond, and while there the contractor installed a new dry hydrant that can be used by the fire departments of both Sebago and Denmark. An engineering study has been received for the repair of the Moose Pond Dam, and we hope to split the cost with Bridgton after a vote at each town meeting. Having purchased some large vehicles in 2018 we only needed a new fire department first responder pick-up truck in the 2019-2020 budget

Budget season is always challenging, but fortunately we have experienced Selectmen and Budget Committee members and hope to produce a budget with a minimal tax increase. Some auditing requirements may make that difficult, but we are proud of a budget history with no debt and 2-3 months operating funds held as surplus. A new committee of five volunteers has started helping home bound seniors, and one of our biggest challenges is helping those that don't qualify for general assistance but still need food and fuel at home. Our social service agencies help fill this role including transportation, meals on wheels and other services. Looking ahead we have interest in seeing if we can afford digital tax maps, improve our E911 addressing system mandated by the state, and consider energy improvements such as changing to LED interior lighting and street lights, possible solar arrays at the firehouse or Municipal Building and maybe an electric car charging station.

As I write this I can't help but think of two fine former employees who served as Town Clerk. Alvina Day retired January 31st after 11 years in the Clerk's Office and including the last five years as Town Clerk. She had a great record of public service, including administrative assistant in Brownfield, and was known for dedicated professionalism and great public relations. On February 4th longtime Town Clerk Chery Booker passed away, and this report is dedicated to her memory. She was an integral part of much of the town and a valued member of the Budget Committee serving 20 years as Town Clerk. New Town Clerk Micki Warner is an experienced employee and should continue the excellence of first Chery followed by Alvina.

If I'm allowed one wish for Denmark, other than a safe and prosperous 2020, it would be the passage of our revised town charter that passed overwhelmingly at last Town Meeting but without the 30% of voters required by state law. The present charter, which I know well as Denmark's first Town Manager from 2006-2008, does not clearly define the roles of Selectmen and Manager and has led to previous problems about hiring authority, removal and discipline. The "new" charter clears that up to the satisfaction of the present Selectmen and Manager, and was unanimously recommended by the Charter Commission that acted in 2018-2019. I hope the expected large turnout for the 2020 Presidential Election will give us the approximately 195 voters necessary to put in place.

Thank you.

Bert Kendall
Interim Town Manager

MUNICIPAL OFFICE
62 East Main Street
Denmark, ME 04022
TEL: (207) 452-2163
FAX: (207) 452-2333

TOWN OF
DENMARK, MAINE
“Beautiful by Nature”

MUNICIPAL OFFICE HOURS
Tuesday – Friday
9:00am – 4:30pm
2nd & Last Saturday
9:00am-12:00pm

Town Clerk, Frances Warner (207) 452-2163 ext 202
Deputy Town Clerk, Martha Wilson (207) 452-2163 ext 204
Deputy Town Clerk, Ella Cressy (207) 452-2163 ext 203



*Office of Frances Warner,
Administrative Assistant*

To the Citizens of Denmark,

Our previous Town Clerk, Alvina Day retired on January 31, 2020. I would like to thank Alvina for her 11 years of dedicated service to the Town and wish her a happy and much deserved retirement. I started with the Town of Denmark as a Deputy Clerk in August, 2013 under Chery Booker and Alvina. Chery retired in January, 2015 after 20 years of devoted service to Denmark. We were very sorry about the passing of Chery early this year. I am forever thankful for her patience, knowledge and guidance.

My first official day as Town Clerk began on February 4, 2020. We welcomed Ella Cressy as our new Deputy Clerk in January. Ella brings several years of experience after working for the Towns of Fryeburg and Lovell. We are very happy to welcome Ella aboard.

In mid-March our Town, State and Nation was attacked by the Covid-19 Pandemic forcing many of our local and state agencies, schools and many businesses to close. Our Clerk's Office closed to the public but remained open to provide service to our citizens by processing tax payments, vehicle re-registrations and other services through the mail, by telephone and through our office drop box. In mid-March, our computer network server and backups suffered from a "ransom virus attack". With the help of many, our computer network has been repaired and updated with added levels of protection in place. As I have heard often of late, "What a year this past month has been!"

The Clerk's Office is committed to providing and improving services necessary for the people of Denmark while following the CDC and Governor's guidelines set forth in an effort to maintain a level of health safety for employees, residents and visitors. We are developing a plan and hope to be able to reopen our Municipal Office to the Public around the first of June. You will notice a new window at the counter which is being added to help with health safety concerns. You will also notice signs recently posted which list policy changes to help maintain health and safety guidelines. Upon reopening, we will be limiting access into the Clerk's Office to two people at a time. During the upcoming months, whenever possible, you can call our office for assistance with tax payments and re-registrations as many of these can be handled over the phone and through our office drop box.

I would like to thank our Town Manager, Bert Kendall and our Board of Selectmen, Betty LeGoff, Richard Snow and Luke Allocco for their support and guidance during this challenging time. Last but not least, I especially want to thank our Deputy Clerks, Marty Wilson and Ella Cressy who have met the daily challenges while working through the personal health concerns that face us all.

Respectfully Submitted,
Micki Warner, Tax Collector/ Town Clerk

AVAILABLE EXEMPTIONS FOR REAL ESTATE TAXES

Homestead Exemption: UP TO \$25,000.00 OFF the assessed value of the property.

1. Have to be a resident of the State of Maine.
2. Have owned property in Maine for at least the past 12 months.
3. Declare this homestead as your permanent place of residence and the only property for which you have claimed a homestead exemption.

Veteran Exemption: UP TO \$6,000.00 OFF the assessed value of the property.

1. Need to be 62 years of age.
2. Need to bring in copy of your DD214 discharge papers.
3. This exemption consists of Recognized Periods of Service by Dates of Wars.

Widow, Widower of a Veteran, etc.: UP TO \$6,000.00 OFF the assessed value of the property.

1. Have to be a widow of a serviceman.
2. Need to bring in copy of your DD214 discharge papers.

Blind: UP TO \$4,000.00 OFF the assessed value of the property.

1. There are questions of appropriate documentation to prove eligibility.

All of the above have more detailed information not listed here. Please come into the Town Office to see the ones for which you may be eligible.

TOWN OF DENMARK
WARRANT FOR TOWN MEETING
Friday, June 5, 2020 and Saturday, June 6, 2020

To Kenneth Richardson, a resident of the Town of Denmark, County of Oxford, and State of Maine.

GREETINGS: In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of said Town of Denmark, qualified by law to vote in town affairs, to assemble at the Municipal Building in said Town on Friday the 5th day of June 2020 at 8:00 AM to open the Town Meeting, then and there to act on Article 1 to elect a Moderator; then to proceed to act on Article 2 to elect all necessary officers as required by law. The polls will be open for voting on Articles 2, and 3, from 8:00 AM to 8:00 PM, at which time the meeting will be recessed; the recessed meeting will be reconvened at the Municipal Building in said Town on Saturday the 6th day of June, 2020 at 9:00 AM to act on the Articles in the Warrant beginning with Article 4.

ARTICLE 1. To choose a moderator to preside at said meeting.

ARTICLE 2. To elect all necessary officers and officials as required by law:

- a. One Selectman and Overseer of the Poor for a term of three years.
- b. One member of the Board of Directors for MSAD #72 for a term of three years.
- c. Three members of the Planning Board for a term of three years.
- d. One member of the Planning Board for a term of two years.

ARTICLE 3. "Shall the Town enact the proposed "Town of Denmark Comprehensive Plan 2020?"

ARTICLE 4. To see if the Town will adopt the rules of procedure set forth in the Maine Moderator's Manual for conducting this meeting.

ARTICLE 5. To see if the Town will vote to permit municipal administrators or staff, school department administrators or staff and elected State officials, who are not residents of Denmark, to speak when recognized by the Moderator?

ARTICLE 6. To elect members of the **Budget Committee** as necessary to fill any vacancies. *(Three vacancies.)*

- a. Two members for a term of 3 years.
- b. One member for a term of 2 years.

(Side Note: Due to the unprecedented times caused by the Covid-19 Pandemic, the current members of the Budget Committee have voted to not make recommendations to this year budget/articles, saving the need for in person or virtual meetings.)

ARTICLE 7. To elect three (3) members to a one year term for the **Committee to Assist Selectmen in Disposing of Tax-Acquired Property.**

BUDGET ITEMS

ARTICLE 8. To see if the Town will vote to raise by taxation and appropriate **\$346,810** for **Administration Town Charges.**

TOWN OF DENMARK
WARRANT FOR TOWN MEETING
Friday, June 5, 2020 and Saturday, June 6, 2020

(Selectmen Recommend this be done.)

ARTICLE 9. To see if the Town will vote to pay the **Selectmen individual stipends**, in the aggregate amount not to exceed **\$12,000** to cover the compensation of all Board members, such amount to be taken from the amount previously appropriated for Administration (Town Charges).

(Selectmen Recommend this be done.)

ARTICLE 10. To see if the Town will vote to raise by taxation and appropriate **\$485,203** for the **Public Works Department**.

(Selectmen Recommend this be done.)

ARTICLE 11. To see if the Town will vote to raise by taxation and appropriate **\$140,133** for the **Transfer Station, Septic Waste Disposal and Recycling**.

(Selectmen Recommend this be done.)

ARTICLE 12. To see if the Town will vote to raise by taxation and appropriate **\$61,927** for the **Public Safety Department**.

(Selectmen Recommend this be done.)

ARTICLE 13. To see if the Town will vote to raise by taxation and appropriate the sum of **\$8,000** for **Ambulance Services**.

(Selectmen Recommend this be done.)

ARTICLE 14. To see if the Town will vote to raise by taxation and appropriate **\$3,606** for the **E911 Officer Department**.

(Selectmen Recommend this be done.)

ARTICLE 15. To see if the Town will vote to raise by taxation and appropriate **\$70,272** for the **Code Enforcement Department**.

(Selectmen Recommend this be done.)

ARTICLE 16. To see if the Town will vote to raise by taxation and appropriate **\$29,447** for **Tax Assessments & Maps**.

(Selectmen Recommend this be done.)

ARTICLE 17. To see if the Town will vote to raise by taxation and appropriate **\$30,000** for **Property & Vehicle Insurance Coverage**.

(Selectmen Recommend this be done.)

ARTICLE 18. To see if the Town will vote to raise by taxation and appropriate **\$37,000** for **Vehicle Fuel**.

(Selectmen Recommend this be done.)

ARTICLE 19. To see if the Town will vote to raise by taxation and appropriate **\$12,000** for **Legal Counsel Services**.

(Selectmen Recommend this be done.)

ARTICLE 20. To see if the Town will vote to raise by taxation and appropriate **\$4,000** for **Street Lighting**.

TOWN OF DENMARK
WARRANT FOR TOWN MEETING
Friday, June 5, 2020 and Saturday, June 6, 2020

(Selectmen Recommend this be done.)

ARTICLE 21. To see if the Town will vote to raise by taxation and appropriate **\$2,000** for **General Assistance.**

(Selectmen Recommend this be done.)

ARTICLE 22. To see if the Town will vote to raise by taxation and appropriate **\$5,000** for the **Building and Repair Fund.**

(Selectmen Recommend this be done.)

ARTICLE 23. To see if the Town will vote to raise by taxation and appropriate **\$6,398** for the expenses of the **Planning Board.**

(Selectmen Recommend this be done.)

ARTICLE 24. To see if the Town will vote to raise by taxation and appropriate **\$837** for the expenses of the **Board of Appeals.**

(Selectmen Recommend this be done.)

ARTICLE 25. To see if the Town will vote to raise by taxation and appropriate **\$11,219** for **Denmark Youth Activities.**

(Selectmen Recommend this be done.)

ARTICLE 26. To see if the Town will vote to raise by taxation and appropriate **\$6,000** for **Independence Day Fireworks** and to accept gifts from non-Town sources to offset this amount.

(Selectmen Recommend this be done.)

ARTICLE 27. To see if the Town will vote to raise by taxation and appropriate **\$577** for **Animal Control** and carry over **\$2,500** from the **Assigned Fund Balance "Animal Control"** for a total of **\$3,077.**

(Selectmen Recommend this be done.)

ARTICLE 28. To see if the Town will vote to raise by taxation and appropriate the sum of **\$1,150** for the **Harvest Hills Animal Shelter.**

(Selectmen Recommend this be done.)

ARTICLE 29. To see if the Town will vote to carry forward **\$70,068** from the **Committed Fund Balance "Road Improvements"** to cover the cost of **Road Improvements.**

(Selectmen Recommend this be done.)

ARTICLE 30. To see if the Town will take up to **\$5,000** from **Perley Mills Forest Account** for expenditures for the **Perley Mills Community Forest.**

(Selectmen Recommend this be done.)

ARTICLE 31. To see if the Town will vote to authorize the Board of Selectmen to appropriate **\$5,000** from **Unassigned. Fund Balance** (surplus) without the necessity of a town meeting for **Emergency Municipal Fuel** expenditures, provided that such expenditures are approved at a regularly called meeting of the Board of Selectmen.

(Selectmen Recommend this be done.)

TOWN OF DENMARK
WARRANT FOR TOWN MEETING
Friday, June 5, 2020 and Saturday, June 6, 2020

ARTICLE 32. To see if the Town will vote to raise by taxation and appropriate **\$7,880** for **Agency Requests** as detailed below:

Eastern Slope Airport	\$ 500
Community Concepts	\$1,000
MaineHome Care At Home	\$ 500
Lakes Environmental Association	\$1,000
Sexual Assault Prevention and Response Services	\$ 300
Saco River Corridor Commission	\$ 300
Salvation Army	\$ 500
Seniors Plus	\$ 500
Southwest Oxford County Nutrition, Inc.	\$ 500
Tri-County Mental Health Services	\$1,200
The LifeFlight Foundation	\$ 580
American Red Cross	\$ 500
Safe Voices	<u>\$ 500</u>
Total of Out of Town Agency Requests	\$7,880

(Selectmen Recommend this be done.)

ARTICLE 33. To see if the Town will vote to raise by taxation and appropriate **\$5,000** for the **Denmark Library.**

(Selectmen Recommend this be done.)

ARTICLE 34. To see if the Town will vote to raise by taxation and appropriate **\$2,500** for the **Denmark Arts Center Programs & Events.**

(Selectmen Recommend this be done.)

ARTICLE 35. To see if the Town will vote to raise by taxation and appropriate **\$1,000** for the **Denmark Historical Society.**

(Selectmen Recommend this be done.)

ARTICLE 36. To see if the Town will vote to raise by taxation and appropriate **\$3,000** to establish a **Committed Fund** called "**Dangerous Building Fund**", funds to be used for expenses incurred pursuing dangerous buildings in accordance to State Statue Title 17 Chapter 91 Subchapter 4 Dangerous Buildings.

(Selectmen Recommend this be done.)

ARTICLE 37. To see if the Town will vote to appropriate **\$22,000** from the **Unassigned Fund Balance**, being **Payment 1 of 3** for the purchase of a **2020 F 350 Pick- Up Truck** with sander and plow attachments.

(Selectmen Recommend this be done.)

ARTICLE 38. To see if the Town will vote to appropriate **\$40,000** from the **Unassigned Fund Balance** for the purchase of a **Compactor and Containers for the Transfer Station.**

(Selectmen Recommend this be done.)

ARTICLE 39. To see if the Town will vote to raise by taxation and appropriate **\$20,000** to meet **Unanticipated Expenses** and Emergencies that occur **during** the 2020-21 fiscal **year.**

2020 Warrant for the Annual Town Meeting Page 4

TOWN OF DENMARK
WARRANT FOR TOWN MEETING
Friday, June 5, 2020 and Saturday, June 6, 2020

(Selectmen Recommend this be done.)

ARTICLE 40. To see if the Town will vote to transfer up to the first **\$5,000** of funds received from penalties assessed on properties removed from Tree Growth or Open Space status in the 2020-21 fiscal year to a **Town Conservation Reserve Account** for the future purchase of conservation lands, promotion of conservation education, and conduct of conservation projects by the Town independently or in partnership with conservation organizations.

(Selectmen Recommend this be done.)

ARTICLE 41. To see if the Town will raise by taxation and appropriate **\$9,000** for engineer services to **Design and Engineer a Culvert for Moose Pond Road** in order for the Town to **apply for a Stream Crossing Grant**. (Funds for this matching grant was raised in the 2019/2020 fiscal year.

(Selectmen Recommend this be done.)

ARTICLE 42. To see if the Town will vote to apply **\$205,000** in Estimated Anticipated Revenues and any additional Unanticipated Revenues against the total amount authorized to be raised by taxation. *(Selectmen Recommend this be done.)*

ARTICLE 43. To see if the Town will vote to ratify the expenditure of **\$244,000.00** from the **Unassigned Fund Balance**, which was necessary due to an inadvertent error on the 2018/2019 tax commitment.

The Unassigned Fund Balance on June 30, 2019 of \$934,730 (Audit Report June 30, 2019) already reflects this shortage.

Note: No monies will be raised or appropriated to correct this error.

(Selectmen Recommend this be done.)

ARTICLE 44. To see if the Town will vote to appropriate to the **Restricted Fund Balance "DOT Block Grant"** all funding received from the **Maine Local Road Assistance Program (LRAP)**, also known as the DOT Block Grant.

(Selectmen Recommend this be done.)

BUSINESS ARTICLES

ARTICLE 45. To see if the Town will vote to fix the date of October 15, 2020 as the date when the first one-half of property taxes become due and payable, with interest on the first installment to start on October 16, 2020 and the date of April 15, 2021 as the date when the second one-half of taxes are due and payable, with interest on the second installment to start on April 16, 2021 and that an interest rate of 9% per annum be charged on unpaid taxes. (This is the maximum rate that can be charged)

(Selectmen Recommend this be done.)

TOWN OF DENMARK
WARRANT FOR TOWN MEETING
Friday, June 5, 2020 and Saturday, June 6, 2020

ARTICLE 46. To see if the Town will vote to set the interest rate to be paid by the Town on abated taxes at 3% for the 2020-21 fiscal year and to authorize such interest paid on abatements granted to be appropriated from overlay funds or, if necessary, from the Unassigned Fund.

(Selectmen Recommend this be done.)

ARTICLE 47. To see if the Town will vote to authorize the Tax Collector or Treasurer to accept prepayments of taxes not yet committed pursuant to 36 M.R.S.A. § 506, with no interest to accrue on any excess prepaid over the amount finally committed.

(Selectmen Recommend this be done.)

ARTICLE 48. To see if the Town will vote to authorize the Treasurer of the Town to waive the foreclosure of any tax lien mortgage before the right of expiration or the right of redemption, after consultation with and upon the consent of the Board of Selectmen in accordance with 36 MRSA § 944.

(Selectmen recommend this be done.)

ARTICLE 49. To see if the town will vote to authorize the Board of Selectmen to pay tax abatements and applicable interest granted during the 2020-21 fiscal year with overlay funds.

(Selectmen Recommend this be done.)

ARTICLE 50. To see if the Town will vote to authorize the Board of Selectmen to carry forward any unexpended account balances at the end of the 2020-21 fiscal year as it deems advisable, provided that any such transfer is approved at a properly called public meeting of the Board of Selectmen.

(Selectmen Recommend this be done.)

ARTICLE 51. To see if the Town will vote to authorize the Board of Selectmen to transfer funds from budget accounts that have unexpended balances at the end of the 2019-2020 fiscal year to the budget accounts that have overruns at the end of the 2019-2020 fiscal year, provided that any such transfer is approved at a properly called public meeting of the Board of Selectmen.

(Selectmen Recommend this be done.)

ARTICLE 52. To see if the Town will vote to authorize the Board of Selectmen to cover overruns in the 2020-2021 fiscal year budget with overlay funds.

(Selectmen Recommend this be done.)

ARTICLE 53. To see if the Town will vote to authorize the Selectmen to accept or reject donations of personal property and/or to accept or reject gifts of money to the various accounts of the Town for the ensuing year and to appropriate those moneys donated for specific purposes.

(Selectmen Recommend this be done.)

ARTICLE 54. To see if the Town will vote to authorize the Selectmen, on behalf of the Town, to apply for State, Federal and other grants on the Town's behalf for purposes deemed by the Selectmen to be in the best interests of the Town; to accept such grants, including, when necessary, the authority to sign contract and related documents and to accept conditions of approval; and to appropriate such grant funds for any purpose for which the Town has appropriated funds in 2020-2021 fiscal year.

(Selectmen Recommend this be done.)

TOWN OF DENMARK
WARRANT FOR TOWN MEETING
Friday, June 5, 2020 and Saturday, June 6, 2020

ARTICLE 55. To see if the Town will vote to authorize the Board of Selectmen in consultation with the Public Works Director, to perform winter maintenance on eligible public easements (on record) with the assurance that said winter maintenance may be carried out efficiently and safely, as the Board deems appropriate.

(Selectmen Recommend this be done.)

ARTICLE 56. To see if the Town will vote to transfer all Snowmobile registration fees received in the 2020-21 fiscal year to the Denmark Draggers Snowmobile Club for trail maintenance.

(Selectmen Recommend this be done.)

ARTICLE 57. To see if the Town will vote to authorize the Selectmen to sell or otherwise dispose of Town equipment and materials with a value of \$30,000 or less and deemed obsolete or surplus by the Selectmen on such terms as they deem proper; to place any sale proceeds in a Capital Reserve Account for the Department that maintains and uses said personal property; and to appropriate said capital reserve funds for the purchase of equipment for said Department.

(Selectmen recommend this be done.)

ARTICLE 58. To see if the Town will vote to authorize the Selectmen to execute and deliver release deeds at their discretion for the purpose of removing from the public record tax lien certificates that have not been discharged through inadvertence.

(Selectmen recommend this be done.)

ARTICLE 59. To see if the Town will vote to close the following roads, or portions thereof, to winter maintenance during the months of November, December, January, February, March and April for a period of ten (10) years.

(Selectmen Recommend this be done.)

1. Beaver Pond Rd from the intersection of Denmark Road to the boat launch.

ARTICLE 60. To see if the Town will vote that orders of the municipal officers for the closing of roads in winter under 23 MRSA § 2953 shall be final determinations of said closings.

(Selectmen Recommend this be done.)

ARTICLE 61. To see if the Town will vote to authorize the Board of Selectmen, with the assistance from the Committee to Assist Selectmen in Disposing of Tax-Acquired Property the following actions on behalf of the Town:

1. To sell or otherwise dispose of any real estate acquired by the Town for non-payment of taxes on such terms they deem advisable and execute quitclaim/release deeds for the same, except that they shall use the sale process required by state statute if they sell property from qualifying senior, low-income taxpayer to anyone other than the former owner(s).
2. To keep any real estate acquired for non-payment of taxes for the use of the Town when they deem it to be in the Town's best interests.

(Selectmen recommend this be done.)

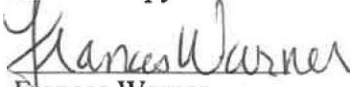
ORDINANCE ARTICLES

TOWN OF DENMARK
WARRANT FOR TOWN MEETING
Friday, June 5, 2020 and Saturday, June 6, 2020

There are no ordinance articles to vote on.

DENMARK BOARD OF SELECTMEN:


A True Copy: Attest



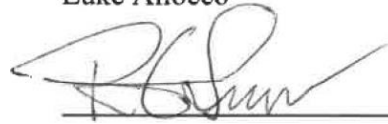
Frances Warner
Town Clerk



Betty LeGoff, Chairman



Luke Allocco



Richard Snow

The Selectmen hereby give notice that the Registrar of Voters will be in session at the Municipal Office on Thursday, June 4, 2020, between the hours of 2:00 P.M. and 3:00 P.M. for the purpose of correcting the list of voters.

Frances Warner, Registrar

ASSESSMENTS FOR 2020-2021

Warrant Articles	Approved 2019-20	Proposed 2020-21	Carry Fwrd	Surplus	Other Transfer	Total
Administration (Town Charges)	\$400,776.00	\$346,810.00				\$346,810.00
Public Works Department	\$465,845.00	\$485,203.00				\$485,203.00
Transfer Station	\$147,582.00	\$140,133.00				\$140,133.00
Fire Department	\$59,809.00	\$61,927.00				\$61,927.00
Ambulance	\$8,400.00	\$8,000.00				\$8,000.00
E911 Officer Department		\$3,606.00				\$3,606.00
Code Enforcement Dept		\$70,272.00				\$70,272.00
Assessing	\$29,101.00	\$29,447.00				\$29,447.00
Property & Vehicle Insurance	\$24,150.00	\$30,000.00				\$30,000.00
Vehicle Fuel	\$37,000.00	\$37,000.00				\$37,000.00
Legal Counsel	\$15,000.00	\$12,000.00				\$12,000.00
Street Lights	\$5,000.00	\$4,000.00				\$4,000.00
General Assistance	\$3,000.00	\$2,000.00				\$2,000.00
Building & Repair	\$10,000.00	\$5,000.00				\$5,000.00
Planning Board	\$6,498.00	\$6,398.00				\$6,398.00
Board of Appeals	\$512.00	\$837.00				\$837.00
Youth Activities	\$8,990.00	\$11,219.00				\$11,219.00
Fireworks	\$4,000.00	\$6,000.00				\$6,000.00
Animal Control	\$4,290.00	\$577.00	\$2,500.00			\$3,077.00
Harvest Hills Animal Shelter	\$1,150.00	\$1,150.00				\$1,150.00
Capital Road Projects	\$354,000.00		\$70,068.00			\$70,068.00
Perley Mills Comm Forest	\$7,000.00				\$5,000.00	\$5,000.00
Emergency Municipal Fuel				\$5,000.00		\$5,000.00
Lakes Environ. Assoc.	\$1,000.00	\$1,000.00				\$1,000.00
Seniors Plus	\$500.00	\$500.00				\$500.00
Tri-County Mental Health	\$1,200.00	\$1,200.00				\$1,200.00
Eastern Slope Airport	\$500.00	\$500.00				\$500.00
MaineHealth Care at Home	\$500.00	\$500.00				\$500.00
Community Concepts	\$1,000.00	\$1,000.00				\$1,000.00
Saco River Corridor Comm.	\$300.00	\$300.00				\$300.00
Sexual Assault Prevention Svcs	\$300.00	\$300.00				\$300.00
Salvation Army- Local Chapter	\$500.00	\$500.00				\$500.00
S.W. Oxford Cnty Nutrition, Inc.	\$500.00	\$500.00				\$500.00
Lifeflight Foundation	\$580.00	\$580.00				\$580.00
American Red Cross	\$500.00	\$500.00				\$500.00
Safe Voices	\$500.00	\$500.00				\$500.00
Denmark Public Library	\$5,000.00	\$5,000.00				\$5,000.00
Arts Center Programs	\$2,500.00	\$2,500.00				\$2,500.00
Historical Society	\$1,000.00	\$1,000.00				\$1,000.00
Dangerous Building Fund		\$3,000.00				\$3,000.00
2020 F350 PW Truck				\$22,000.00		\$22,000.00
Compactor/container				\$40,000.00		\$40,000.00
Unanticipated Expenses	\$12,000.00	\$20,000.00				\$20,000.00
Conservation/Tree Growth Penalties					\$5,000.00	\$5,000.00
Eng. Culvert Moose Pnd Rd		\$9,000.00				\$9,000.00
Anticipated Revenues					\$205,000.00	\$205,000.00
Expenses FY 2019/20 Not in 2020/	\$121,321.00					
Grand Total	\$1,741,804.00	\$1,309,959.00	\$72,568.00	\$67,000.00	\$215,000.00	\$1,664,527.00

ASSESSOR'S REPORT

Real Estate	\$301,052,230.00
Total Assessed Value	\$301,106,260.00

Tax Rate	\$11.80
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Exemption of Property:

Blind Exemption	\$ 8,000.00
Veteran's Exemption	\$ 408,000.00
Homestead Exemptions	\$ 6,600,000.00
Total Exemptions	\$ 7,016,000.00

REPORT OF TAX COLLECTOR

Thru 4/30/2020

2020 Taxes Committed, August 13, 2019	\$3,552,416.32
2020 Supplemental Tax Bills	\$ 3,531.60
Paid to Treasurer	\$3,293,002.71
Abated by Assessors	\$ 1,825.12
2020 Taxes Paid in 2019	<u>\$ 4,731.13</u>
Uncollected Taxes	\$ 256,388.96

Taxes Collected:

2017 Tax Liens	\$ 17.12
2018 Tax Liens	\$ 51,884.43
2019 Tax Liens	\$ 29,603.64
2019 Supplemental Taxes	\$ 330.00
2020 Supplemental Taxes	\$ 3,561.60
2020 Real Estate Taxes	\$3,289,096.27
2021 Prepayments	<u>\$ 4,222.34</u>
TAXES COLLECTED	\$3,378,715,.40

2019 ABATEMENTS

ACCT	Name	Amount
1237	Bruno, Peter & Judith	\$2,264.68
944	Cady, Paul (Granger Pond Site 48)	\$134.20
1753	Cady, Paul (Granger Pond Site 44)	\$30.80
1175	Heirs of Melanson, Richard	\$333.99
473	O'Neill, William & Marie	\$540.10
1192	Pease, Sandra J.	\$1,022.33
1136	Tureck, Jeffrey & Sharyn F.	\$440.00
Total of 7		\$4,766.10

2020 ABATEMENTS

ACCT	Name	Amount
1778	Cady, Paul (Granger Pond Site 45)	\$141.60
1338	Town of Denmark	\$332.52
2126	Heirs of Linnell, Ruth P	\$342.44
863	McClean, Jacqueline D	\$846.77
1834	Semeraro, Martin & Mary	\$44.13
948	Teti, John	\$118.12
Total of 6		\$1,825.58

2019 SUPPLEMENTALS

ACCT	Name	Amount
458	Dowd, David M	\$330.00
964	U.S. Bank Trust NA	\$220.00
Total of 2		\$550.00

2020 SUPPLEMENTALS

ACCT	Name	Amount
412	Tabor, Ronald	\$3,531.60
Total of 2		\$3,531.60

CEMETERY TRUST ACCOUNT BALANCES

As of 4/30/2020

	<u>Original Fund</u>	<u>Balance 4/30/2020</u>
Mt. Pleasant Cemetery, Denmark Road	\$ 3,848.81	\$ 4,804.26
Deering Cemetery, Hio Ridge Road	700.00	2,252.08
Gilman Cemetery, Rocky Knoll Road	1,300.00	1,305.20
Bean Cemetery, Bull Ring Road	800.00	1,852.72
Head Cemetery, East Main Street	100.00	148.04
Pingree/Wilson Cemetery, Bull Ring Road	300.00	679.22
L.A. Berry/Village Cemetery, Little Pond Road	287.66	300.58
Hilton Cemetery, Hio Ridge Road	200.00	276.80
Fessenden/Jack Cemetery, Fessenden Hill Road	200.00	287.56
Wales Cemetery, East Main Street	200.00	374.89
Holt Cemetery, Lords Hill Road	450.00	710.62
Pingree Cemetery, Berry Road	<u>1,000.00</u>	<u>2,879.41</u>
TOTALS	\$ 9,386.47	\$ 15,871.38
Balance 4/30/2020		\$ 15,871.38
Norway Savings Bank		

TRUST FUNDS

Eugenia Parker Trust Fund

Balance 4/30/2019	\$ 1,234.75
Interest earned	\$ <u>.36</u>
Balance 4/30/2020	\$ 1,235.17
Norway Savings Bank	

Robert Griffin Flag Fund

Balance 4/30/19	\$ 1,324.04
Interest earned	\$ <u>.36</u>
Balance 4/30/20	\$ 1,324.46
Norway Savings Bank	

DONATION FUNDS

Denmark Fire Department Donation Fund

Balance 4/30/2019	\$ 6,495.65
Interest earned	\$ 2.32
Donations/Deposits	\$ 4,800.00
Expended	<u>\$- 3,059.64</u>
Balance 4/30/2020	\$ 8,238.33
Norway Savings Bank	

Denmark First Responders Donation Fund

Balance 4/30/2019	\$ 7,348.24
Interest earned	\$ 2.23
Donations/ Deposits	\$.00
Expended	<u>\$.00</u>
Balance 4/30/2020	\$ 7,350.47
Norway Savings Bank	

MISCELLANEOUS FUNDS

Nestle Waters Water Monitoring Fund

Balance 4/30/19	\$ 49,607.20
Interest earned	\$ 50.29
Donation	\$ 0.00
Expended	<u>\$ 0.00</u>
Balance 4/30/20	\$ 49,657.49
TD Bank	

Unpaid 2019 Tax Liens

As of April 30, 2020

Interest adding daily - Please call (207) 452-2163 for current amount due

Acct	Name	Balance Due
502	CALLEGARI, DIANE & WHITNEY, R G	\$770.81
336	DANE BECK HOLDINGS TRUST	\$1,501.49
1314	DOE, MARILYN G	\$1,530.23
661	FOURNIER, BRUCE	\$150.62
1818	FROST, GEORGE	\$1,246.02
150	GILLIS, EUGENE M & EVELETH M	\$922.39
651	HILL, BRENDA S	\$2,060.62
1338	HRINIAK, RICHARD J & JANET A	\$386.71
1393	HUNKINS, JOSEPH & NANCY,TRUSTEES	\$3,913.62
1	JOHNSON, SETH THOMAS	\$313.90
962	JORDAN, JOSEPH J. JR.	\$2,695.64
1223	JORDAN, MARY ELLEN	\$561.38
507	KEITH, BARRY H	\$1,987.18
515	KEITH, BARRY H & PAMELA J	\$125.02
226	KOZEL, MICHAEL & LINDA HEIRS OF	\$2,324.70
598	LEARY, EDWARD & OLIVEIRA, RONALD F	\$471.41
674	LEARY, EDWARD & OLIVEIRA, RONALD F. ET ALS	\$474.28
1123	LEBLANC, ROBERT & SHARON	\$4,341.39
580	LESKE, NANCY SMITH	\$1,464.74
151	LITTLEFIELD, PORTER .	\$405.95
690	LOUD, SAMUEL R.	\$1,726.91
390	MASON, RICHARD K JR	\$1,426.46
1956	MEECH, CHARLES WILLIAM JR	\$441.36
667	MERRILL, KIM TRICIA	\$282.74
668	MERRILL, KIM TRICIA	\$1,199.39
244	MOORE, DONALD O	\$1,616.54
1040	NAGLE, SHARON & DAVID	\$695.18
827	RAGUSA, CHRISTOPHER A - TRUSTEE	\$3,443.73
731	RAGUSA, CHRISTOPHER A. - TRUSTEE	\$266.86
241	REHMERT, NICHOLAS J.	\$1,022.34
1658	SMITH, MARILYN R.	\$4,013.94
1148	STASIEWSKI, WILLIAM & PATRICIA	\$2,164.56
533	STOREY, SUZANNE	\$1,271.16
1960	TRACY, WILLIAM ELLIOTT	\$756.74
1961	TRAFTON, LARRY T. SR	\$830.94
1039	TULLY, IAN CARVER	\$2,122.59
230	UPHAM, ELIHU J.A.	\$1,192.23
1827	WILMINGTON TRUST NATIONAL ASSOCIATION	\$2,242.76

Total for 38 Accounts:

\$54,364.53

2020 Unpaid Real Estate Taxes

As of April 30, 2020

Interest adding daily - Please call (207) 452-2163 for current amount due

Acct	Name	Balance Due
993	ADAMS, KEVIN P.	595.72
1229	ADAMS, STEPHEN A	1,232.75
1417	ALBANESE, JOHN MICHAEL	1,887.59
31	ALLEN MOUNTAIN, LLC	2,906.99
34	ALLEN MOUNTAIN, LLC	509.17
1827	AMERICAN HOLDINGS INC.	2,095.80
304	ARNOLD, JOHN R. JR.	857.32
424	ARVEDLUND, MARGARET	460.79
422	ARVEDLUND, RICHARD	1,905.76
421	ARVEDLUND, RICHARD & MARGARET	60.83
1509	BALABANIS, DAVID R JR	955.80
1507	BALABANIS, DAVID R. JR	658.91
114	BARTLETT, E HARLAN	1,058.31
1980	BARTLETT, JAMES F & DEBORAH A	3.88
1693	BASSETT, BRIAN	321.55
2002	BAUER, GLEN	814.32
55	BERGQUIST, KERRY G.	449.53
197	BEST, HOLLY	30.09
196	BEST, HOLLY R	6.66
198	BEST, HOLLY R	1,661.50
199	BEST, HOLLY R	7.90
1108	BOLAS, EDWIN P & ARLENE, HEIRS OF	3,452.21
566	BOSDAL, JEFFREY	430.31
2092	BOWLES, KELLY	1,557.72
584	BOWMAN, PHYLLIS A	439.67
1558	BOYER, WILLIAM E & ELLEN M	448.75
274	BRACKETT, THOMAS & ROXANNE &	413.59
658	BRAULT, WILLIAM E & CONSTANCE M	206.73
1545	BREDAHL, STEVEN RICHARD	1,511.73
394	BROOKS, JEFFREY & NANCY	1,311.33
271	BULLARD, STEPHEN, ET ALS	436.43
1661	BUSH, GERTRUDE, HEIRS OF	261.57
1637	BUSH, JESSICA	845.94
875	BYRNE, JANE L	4,005.39
1025	CAHILL, JEREMIAH & LINDA	1,874.67
272	CALLANAN, TINA	320.84
502	CALLEGARI, DIANE & WHITNEY, R G	695.73
417	CALLEN, DYLAN	343.85
919	CAMPBELL, KATHERINE H. - TRUSTEE	2,059.33
1958	CAMPBELL, KATHLEEN F & ROBERT S	2,065.92
1548	CARLSON, F ROY & WILLIAM ET ALS	4,449.66
1151	CARLSON, STEVEN D	325.60
2081	CHOYCE, RICHARD C.	1,276.48
839	CLEMENTS, ANDREW E	2,993.78
1213	CONDON, ROBERT CHARLES -TRUSTEE	2,050.78
190	CONROY, TERRENCE & LAUREN	349.28

1239	CONROY, THOMAS M & MELISSA D	6,389.46
926	CUCINOTTA, ANTONIO	200.60
1831	CURLEY, MICHAEL	94.40
336	DANE BECK HOLDINGS TRUST	1,443.38
1226	DAVIS, LAWRENCE R.	63.00
2094	DAVIS, PETER	907.48
667	DEANE, JOHN D.	208.27
668	DEANE, JOHN D.	2,238.93
1473	DELGAUDIO, ANTHONY J	282.61
1474	DELGAUDIO, ANTHONY J	249.10
2009	DESROCHE, ROD	2,587.15
1178	DM HOUSE BUYERS LLC	173.93
1179	DM HOUSE BUYERS LLC	276.71
482	DODDS, GREGORY & AUDREY	159.71
1314	DOE, MARILYN G	1,459.78
1070	DOROTHY A CLUNIE TRUST	1,815.55
1135	DOROTHY A CLUNIE TRUST	678.85
974	DRAKE FAMILY LIVING TRUST	2,968.05
1119	DREW, SHEILA	7.34
1802	DRUCKER, PAUL H.	4,087.22
474	DURGIN, DAVID S	441.86
664	ELA, DWAYNE A	1,156.16
1035	FLAHERTY, KEVIN	580.97
812	FODERO, MARK D & SALLY W	2,346.48
661	FOURNIER, BRUCE	429.64
660	FOURNIER, BRUCE A & DONNA	508.18
61	FRANCES, ELIZABETH J	250.33
632	FRIEDMAN, MICHAEL G	653.89
626	FRIZZOLA, TERESA J	153.80
1818	FROST, GEORGE	1,167.49
949	GALLANT, GEORGE	76.70
1187	GALLIEN, WILFRED G JR & DARLENE A	4,325.92
113	GEORGE, PHILIP W	3,495.08
620	GIAMPA, SILVIO & KATHLEEN	486.22
150	GILLIS, EUGENE M & EVELETH M	853.02
710	GILMAN, GREGORY S	584.62
143	GLASGOW, STEPHEN B	1,575.71
1584	GOLDSBERRY, LEE F & JANICE D	1,133.21
1989	GOLKOWSKI, ERIK E	183.84
1403	GRACE, EDWARD F. JR & MARTHA A.	2,432.27
766	GUIDI, JAMES P	1,754.54
1201	HANNIGAN, ROBERT G	38.89
924	HANSEN, RICHARD E.	3,195.68
567	HARRIS LAND HOLDINGS LLC	495.60
1486	HARTON, ALESSANDRA & MICHAEL J. SILVA	1,398.42
666	HAZELTON, ELIZABETH A.	1,528.10
328	HENRY, LAURIE A	443.96
1739	HICKSON, CASEY	82.60
651	HILL, BRENDA S	1,949.01
599	HILL, WILLIAM R	414.06
1393	HUNKINS, JOSEPH & NANCY, TRUSTEES	3,788.15
1373	HUPPE, ARRON P	2,163.32
521	HURLEY, MARLENE	670.33
1175	INSPIRED MISSIONS INC.	797.33

694	IVES FAMILY LTD PARTNERSHIP	260.19
1520	JAYNES, LAURA	993.41
1521	JAYNES, LAURA	344.55
2008	JERAULD, ALAN	221.25
2052	JOHNSON, JAMES H.	210.30
807	JOHNSON, LARRY R	2,171.67
1	JOHNSON, SETH THOMAS	261.96
996	JORDAN, JORDAN & LIMANEK	413.71
962	JORDAN, JOSEPH J. JR.	2,566.03
1223	JORDAN, MARY ELLEN	1,008.43
997	JORDAN, PENELOPE, WILLIAM H JR,	5.05
2044	K & W TIMBERLANDS, LLC	135.35
507	KEITH, BARRY H	1,887.65
515	KEITH, BARRY H & PAMELA J	71.51
42	KIESMAN, PAUL F & JOAN L	578.32
226	KOZEL, MICHAEL & LINDA HEIRS OF	2,218.87
24	LAWRENCE, JOEL D.	530.23
598	LEARY, EDWARD & OLIVEIRA, RONALD F	415.12
674	LEARY, EDWARD & OLIVEIRA, RONALD F ET ALS	417.60
1123	LEBLANC, ROBERT & SHARON	4,158.56
580	LESKE, NANCY SMITH	1,369.04
636	LEWIS, MELANIE E	109.86
1285	LIGOR, PAUL A JR & MICHELLE A	1,173.39
1492	LILAC POINT ASSOCIATION	1,061.88
151	LITTLEFIELD, PORTER	755.44
1374	LOCKE, OSCAR & GRACE N, ESTATE OF	1,170.79
2090	LORD, RYAN	704.81
690	LOUD, SAMUEL R.	1,647.75
1756	LYONS, GARY W.	355.00
1313	MACFAWN, IAN S	14.34
2128	MALCOLM, DANIEL T.	690.18
1623	MARCH, AMY	1,772.77
278	MARTINDALE, HARRY F III	156.35
1945	MARUM, SHEILA	177.00
390	MASON, RICHARD K JR	1,332.81
1360	MAYBERRY, JOHN	70.80
1346	MAYBERRY, STEVE & TINA	106.20
1861	MCCLUSKEY, MIKE	69.62
252	MCDERMITH, CLARK LEE & KENNETH	1,242.24
256	MCDERMITH, CLARK&ELIZ LIVING	276.41
1502	MCGEE, FRANK J & CLAIRE E	2,239.64
216	MCGRATH DENMARK, LLC	1,621.26
218	MCGRATH DENMARK, LLC	2,139.93
220	MCGRATH DENMARK, LLC	1,839.91
222	MCGRATH DENMARK, LLC	883.82
973	MCGRATH DENMARK, LLC	272.70
1754	MCGRATH DENMARK, LLC	1,851.36
1956	MEECH, CHARLES WILLIAM JR	385.62
360	MEEHAN, DEBORAH L.	2,111.85
224	MELCHER-KING, HOWARD E & JUDITH	809.24
445	MILBURY, MARVIN T.	168.15
2131	MITCHELL, STACEY	121.54
2057	MITCHELL, STACEY D	225.44

5	MKFT TIMBERLANDS LLC	1,399.95
66	MOORE, ANDREW & DONALD	270.34
68	MOORE, ANDREW & DONALD	405.80
144	MOORE, ANDREW & DONALD	294.06
244	MOORE, DONALD O	1,527.51
1679	MOOSE POND IN DENMARK LLC	2,754.94
683	MORIN, JOHN W	395.07
1732	MULVEY, LISA A.	307.80
1272	MUNSTEDT, ANNE G.	2,630.75
163	NAGLE, DAVID & SHARON & LEE ANN	885.00
1040	NAGLE, SHARON & DAVID	632.24
1024	NGL-NE REAL ESTATE LLC	3,132.31
410	ONEIL, LAURETTA	1,212.15
1058	OTIS, DAVID J & ANNE	792.07
1608	OTTO, CHARLES & GRANT, CAROL	474.00
1609	OTTO, CHARLES & GRANT, CAROL	1,369.45
680	PACHECO, KEITH D	1,863.81
135	PAPPAS, LEONARD	312.70
1291	PAPPAS, LEONARD	1,201.53
805	PARKS, GEORGE R & CAROL R	1,778.79
2082	PATRICK, JOHN K	1,314.76
849	PAYNE, HERBERT H	2,360.02
881	PAYNE, HERBERT H	50.91
2039	PICKLES, JANET & ROBERT HILL	590.00
1418	PICKLES, JANET A & HILL, ROBERT F	190.21
1536	PIERCE, JANET GORIN REVOCABLE	3,657.05
1540	PIERCE, JANET GORIN REVOCABLE	1,316.64
1423	PLUMMER, DONNA E.	52.37
711	POULIOT, DONNA L.	288.39
1452	POWERS, THOMAS & WELCH, BARBARA	1,048.89
1307	PRATT, ROBERT & JEANETTE	1,507.57
58	PRIMUS, LINDA J	836.79
1037	PYBURN, JEREMY R.	253.28
967	RAFFONI, MELISSA A. - TRUSTEE	1,830.18
827	RAGUSA, CHRISTOPHER A - TRUSTEE	3,302.94
731	RAGUSA, CHRISTOPHER A. - TRUSTEE	216.06
263	RAMSDELL, HELEN	1,401.96
459	RANDALL, JOSEPH	431.70
1681	RANDALL, JOSEPH	558.02
241	REHMERT, NICHOLAS J.	950.14
713	REMICK, RICHARD A	887.42
2113	RHODES, MATTHEW	1,891.16
1257	ROBERTS, JEFFREY & BETTE	2,147.13
1034	RUSSO, ELAINE - HEIRS OF	1,072.15
1019	SANBORN, WILLIAM W & NANCY R	46.73
1092	SAVARD, CAROLE	907.83
1620	SCHRADER, ROBERT M & SUZANNE	298.18
1835	SCHRADER, ROBERT M & SUZANNE	536.31
858	SCHWARTZ, KARL D	5,263.86
1091	SEEMAR, ANDREW & KATHLEEN	1,218.05
1528	SEYMOUR, MICHAEL R	77.12
1514	SHAW, KATHLEEN M.	17.80
1966	SHEPPARD, STEVEN	578.32
2106	SHIBLER, SUSAN L.	227.80

2107	SHIBLER, SUSAN L.	163.90
1658	SMITH, MARILYN R.	3,885.50
118	SMITH, THOMAS DALE	960.95
1547	SPRITZ, CAROL VASH	2,479.83
1041	ST.CYR, JEFFREY W & DEBORAH E	701.80
1148	STASIOWSKI, WILLIAM & PATRICIA	2,060.75
1538	STEN FAMILY LLC	1,623.44
1539	STEN, JOHN A.	2,001.57
1475	STEVENS, GEORGE J & LAURIE E	427.28
96	STEVENS, MARK J	244.61
2018	STEVENS, MARK J	578.44
1478	STEVENS, MARK JACKSON	4,212.01
533	STOREY, SUZANNE	1,191.92
2127	STRAWBERRY HILL FARM LLC	236.00
1129	SULLIVAN, ROBERT L, TRUSTEE OF	3,545.05
1311	TITUS, GREGORY P.	1,596.83
1232	TOOHEY, MICHAEL	672.83
684	TOOMEY, MARY F.	433.47
1960	TRACY, WILLIAM ELLIOTT	692.07
1961	TRAFTON, LARRY T.	757.56
671	TRIEBER, BRUCE A & MAURA A	102.07
672	TRIEBER, BRUCE A & MAURA A	1,024.77
1039	TULLY, IAN CARVER	2,016.38
230	UPHAM, ELIHU J.A.	1,113.09
1730	US BANK NATIONAL ASSOCIATION	1,884.93
77	VASILOFF, NANCY	995.45
528	WADE, JAMES A & MARYANN	673.66
1449	WELCH, MARY VICTORIA,TRUSTEE	603.95
1534	WELLS-GOODWIN, DANA-BETH	2,602.25
627	WHITE-EDMUNDS, JANICE	925.95
820	WILDE, CAROL B	1,976.67
2065	WILLETT, MICHAEL A	1,167.26
538	WOLFPACK SMFC INC	291.46
1436	WOODBURY, PETER L & KATHLEEN R TRUSTEES	2,118.57
1399	ZAMPELL, JOSEPH A & MICHELLE M	690.89
1421	ZAMPELL, JOSEPH A & MICHELLE M	1,418.77
Total for 243 Accounts:		277,292.20

Revenue Summary Town Report

Departments: ALL
July 1, 2019 to April 30, 2020

Account	Net	Debits	Credits	Net
101 - REVENUES	4,534,349.52	3,325,314.97	7,335,633.60	4,010,318.63
01 - GENERAL TAXES	3,807,416.00	3,316,277.69	7,101,754.97	3,785,477.28
40000 - RE PP TAX REVENUE	3,552,416.00	3,311,574.53	6,867,522.26	3,555,947.73
40020 - MOTOR VEH EXCISE TAXES	250,000.00	4,637.55	206,561.70	201,924.15
40021 - BOAT EXCISE TAXES	0.00	0.00	1,625.40	1,625.40
40022 - RAPID RENEWAL EXCISE TAXES (MV	0.00	0.00	24,986.37	24,986.37
40023 - ON-LINE BOAT EXCISE TAXES (BT)	0.00	0.00	562.80	562.80
40030 - COST & INTEREST ON TAXES	0.00	65.61	496.44	430.83
40060 - TREE GROW/OPEN SPACE/CONSERVAT	5,000.00	0.00	0.00	0.00
10 - LICENSES & PERMITS	0.00	0.00	4,169.50	4,169.50
40114 - TOWN PLUMBING FEES	0.00	0.00	4,127.50	4,127.50
40180 - ON-LINE BURN PERMITS	0.00	0.00	42.00	42.00
20 - INTERGOVERNMENTAL REVENUES	113,374.00	0.00	191,969.66	191,969.66
40226 - STATE REVENUE SHARING	56,000.00	0.00	49,684.20	49,684.20
40227 - D.O.T. BLOCK GRANT	0.00	0.00	55,200.00	55,200.00
40228 - BETE REFUND/PAYMENT	9,141.00	0.00	9,143.00	9,143.00
40230 - HOMESTEAD EXEMPTION	48,233.00	0.00	45,182.00	45,182.00
40231 - VETERAN REIMBURSEMENT	0.00	0.00	1,691.00	1,691.00
40232 - STATE GAS REIMBURSEMENT	0.00	0.00	399.06	399.06
40234 - TREE GROWTH	0.00	0.00	28,897.52	28,897.52
40235 - SNOMOBILE REIMBURSEMENT	0.00	0.00	774.54	774.54
40271 - CEMETERY REV	0.00	0.00	450.00	450.00
40281 - ROAD/ BRIDGE/DAM REVENUE	0.00	0.00	182.74	182.74
40282 - RD.EQUIP.MAINT. REVENUE	0.00	0.00	365.60	365.60
30 - TOWN CHARGES	0.00	37.28	25,852.79	25,815.51
40030 - COST & INTEREST ON TAXES	0.00	10.68	12,002.44	11,991.76
40300 - AGENT FEE	0.00	26.60	6,842.80	6,816.20
40301 - POSTAGE	0.00	0.00	145.96	145.96
40305 - CODE ENFORCEMENT FEE	0.00	0.00	5,115.44	5,115.44
40450 - MISC TOWN CHARGES REVENUES	0.00	0.00	1,746.15	1,746.15
40 - OTHER REVENUES	590,738.52	9,000.00	11,886.68	2,886.68
40301 - PLANNING BD FEES-ZONE/COND USE	0.00	0.00	55.00	55.00
40334 - ANIMAL CONTROL OFFICER	0.00	0.00	1,022.00	1,022.00
40410 - INTEREST EARNINGS	0.00	0.00	10.68	10.68
40430 - SALE OF MUNICIPAL ASSETS	0.00	9,000.00	9,000.00	0.00
40440 - INSURANCE CLAIMS & REFUNDS	0.00	0.00	1,799.00	1,799.00
40500 - USE OF CARRY FORWARDS	414,238.52	0.00	0.00	0.00
40599 - USE OF UNDESIGNATED	176,500.00	0.00	0.00	0.00
50 - OTHER FINANCING SOURCES	22,821.00	0.00	0.00	0.00
40500 - GENERAL FUND REVENUE TRANSF IN	22,821.00	0.00	0.00	0.00
102 - GENERAL GOVERNMENT	0.00	0.00	5,260.49	5,260.49
01 - ADMINISTRATION (T.CHARGES)	0.00	0.00	567.24	567.24
40411 - MUNIC. BLDG. RENTALS	0.00	0.00	567.24	567.24
03 - BEAUTIFICATION EXPENSES	0.00	0.00	240.00	240.00
40355 - BEAUTIFICATION DONATIONS	0.00	0.00	240.00	240.00
40 - RECREATION (YOUTH ACTIVITIES)	0.00	0.00	4,453.25	4,453.25
40350 - YOUTH ACTIVITIES FUNDS	0.00	0.00	4,453.25	4,453.25
105 - PUBLIC WORKS	0.00	0.00	11,116.56	11,116.56
01 - PUBLIC WORKS	0.00	0.00	3,641.56	3,641.56
40359 - WORKERS COMP REFUND	0.00	0.00	3,641.56	3,641.56
02 - TRANSFER STATION	0.00	0.00	7,475.00	7,475.00
40320 - TRANSF.STATION FEES/TEL/STICKE	0.00	0.00	7,475.00	7,475.00
216 - NESTLE WATER CONTRACT	0.00	0.00	37.36	37.36
01 - NESTLE WATER CONTRACT	0.00	0.00	37.36	37.36

00001 - INTEREST	0.00	0.00	37.36	37.36
217 - FIRE DEPARTMENT DONATION	0.00	0.00	3,701.80	3,701.80
01 - FIRE DEPARTMENT DONATION	0.00	0.00	3,701.80	3,701.80
00001 - INTEREST	0.00	0.00	1.80	1.80
00002 - MISC REVENUE	0.00	0.00	3,700.00	3,700.00
218 - FIRST RESPONDERS	0.00	0.00	1.68	1.68
01 - FIRST RESPONDERS	0.00	0.00	1.68	1.68
00001 - INTEREST	0.00	0.00	1.68	1.68
229 - WABUNAKI BOAT RAMP	0.00	-5,000.00	15,000.00	20,000.00
01 - BOAT RAMP GRANT	0.00	-5,000.00	15,000.00	20,000.00
00001 - BOAT RAMP STATE GRANT	0.00	0.00	15,000.00	15,000.00
00002 - BOAT RAMP REVENUE	0.00	-5,000.00	0.00	5,000.00
299 - FIREWORKS DONATIONS	0.00	0.00	3,000.00	3,000.00
01 - FIREWORKS DONATIONS	0.00	0.00	3,000.00	3,000.00
00002 - DONATIONS	0.00	0.00	3,000.00	3,000.00
400 - PERLEY MILLS COMMUNITY FOREST	0.00	0.00	32,526.81	32,526.81
01 - PERLEY MILLS COMMUNITY FOREST	0.00	0.00	32,526.81	32,526.81
70001 - PERLEY MILLS COMMUNITY FOREST	0.00	0.00	32,526.81	32,526.81
512 - EUGENIA PARKER	0.00	0.00	0.30	0.30
01 - EUGENIA PARKER	0.00	0.00	0.30	0.30
00001 - INTEREST	0.00	0.00	0.30	0.30
513 - ROBERT GRIFFIN FLAG	0.00	0.00	0.33	0.33
01 - ROBERT GRIFFIN FLAG	0.00	0.00	0.33	0.33
00001 - INTEREST	0.00	0.00	0.33	0.33
514 - CEMETERY TRUST	0.00	0.03	6.02	5.99
01 - CEMETERY TRUST	0.00	0.03	6.02	5.99
00001 - INTEREST	0.00	0.03	6.02	5.99
Final Totals	4,534,349.52	3,320,315.00	7,406,284.95	4,085,969.95

Expense Summary Town Report

ALL Departments
July 1, 2019 to April 30, 2020

Account	Net	Debits	Credits	Net
102 - GENERAL GOVERNMENT	572,886.12	389,371.44	8,319.77	191,834.45
01 - ADMINISTRATION (T.CHARGES)	400,776.00	334,148.01	5,626.70	72,254.69
501 - PERSONAL SVCS-SALARIES & WAGES	241,092.00	203,045.75	9.18	38,055.43
01 - CLERICAL WAGES	98,917.00	89,537.44	0.00	9,379.56
02 - CLERICAL OVERTIME	0.00	58.50	0.00	-58.50
03 - CEO WAGES SALARY	46,007.00	39,205.35	0.00	6,801.65
04 - SELECTMEN'S WAGES	12,000.00	10,009.21	9.18	1,999.97
07 - TOWN MANAGER'S SALARY	60,000.00	47,182.84	0.00	12,817.16
08 - BALLOT CLERKS	1,000.00	770.00	0.00	230.00
90 - SOCIAL SECURITY - TOWN	16,366.00	11,067.28	0.00	5,298.72
92 - MEDICARE TOWN	3,102.00	2,588.19	0.00	513.81
94 - WORKERS COMPENSATION - TOWN	3,000.00	2,626.94	0.00	373.06
96 - UNEMPLOYMENT - TOWN	700.00	0.00	0.00	700.00
502 - EMPLOYEE BENEFITS	66,094.00	55,152.90	0.00	10,941.10
11 - RETIREMENT-TOWN SHARE	3,677.00	1,596.95	0.00	2,080.05
30 - HEALTH INSURANCE - TOWN	59,235.00	51,691.47	0.00	7,543.53
32 - DENTAL INSURANCE - TOWN	2,082.00	1,864.48	0.00	217.52
40 - HOLIDAY GIFT CERTIFICATES	1,100.00	0.00	0.00	1,100.00
503 - GENERAL OPERATING EXPENSES	82,790.00	64,950.65	5,617.52	23,456.87
01 - ADVERTISING	1,100.00	1,418.00	125.00	-193.00
05 - TRIO SOFTWARE-GENERAL SOFT	18,000.00	16,340.19	0.00	1,659.81
10 - CLEANING SERVICES	3,900.00	2,850.00	300.00	1,350.00
14 - DEEDS	3,500.00	2,594.50	76.50	982.00
15 - DUES	3,200.00	3,570.95	399.00	28.05
16 - LAKESIDE SECURITY	3,800.00	675.00	0.00	3,125.00
20 - MEAL ALLOWANCE	200.00	314.96	75.50	-39.46
21 - MILEAGE/TRAVEL	5,200.00	5,375.00	2,428.68	2,253.68
25 - EMPLOYEE APPRECIATION	500.00	263.38	0.00	236.62
30 - POSTAGE/PETTY CASH	7,800.00	2,919.51	0.15	4,880.64
31 - PRINTING	3,000.00	1,476.13	198.53	1,722.40
40 - OFFICE SUPPLIES	8,500.00	4,654.90	340.73	4,185.83
41 - TRAINING	2,500.00	1,447.00	235.00	1,288.00
42 - BOND & LIABILITY INSURANCE	1,400.00	1,000.00	0.00	400.00
61 - WEBSITE	1,000.00	0.00	0.00	1,000.00
63 - ANNUAL AUDIT	8,800.00	11,850.00	0.00	-3,050.00
64 - COMPUTER REPLACEMENT/REPAIR	2,400.00	3,194.01	1,200.00	405.99
65 - COPIER FEES	2,100.00	2,031.84	230.00	298.16
66 - FIRE ALARM FEES	450.00	305.00	0.00	145.00
67 - COMPUTER SERVICE & REPAIR	2,000.00	1,128.75	0.00	871.25
70 - BALLOT SCANNER	1,500.00	0.00	0.00	1,500.00
71 - EMAIL SERVICES	840.00	751.76	0.00	88.24
72 - HOLIDAY PARTY	100.00	0.00	0.00	100.00
90 - OTHER MISCELLANEOUS	1,000.00	789.77	8.43	218.66
505 - UTILITIES/OVERHEAD	10,800.00	10,998.71	0.00	-198.71
02 - CELL PHONE	600.00	1,602.12	0.00	-1,002.12
03 - ELECTRICITY	2,600.00	2,242.37	0.00	357.63
12 - HEATING FUEL	4,500.00	2,756.14	0.00	1,743.86
34 - TELEPHONE/INTERNET	3,100.00	4,398.08	0.00	-1,298.08
02 - ANIMAL CONTROL OFFICER	5,440.00	1,903.45	41.93	3,578.48
501 - PERSONAL SVCS-SALARIES & WAGES	3,570.00	637.01	0.00	2,932.99
13 - ANIMAL CONTROL WAGES TOWN	3,271.00	591.74	0.00	2,679.26
90 - SOCIAL SECURITY - TOWN	251.00	36.69	0.00	214.31
92 - MEDICARE TOWN	48.00	8.58	0.00	39.42
503 - GENERAL OPERATING EXPENSES	720.00	118.44	41.93	643.49
21 - MILEAGE/TRAVEL	720.00	118.44	41.93	643.49
509 - MISCELLANEOUS ITEMS	1,150.00	1,148.00	0.00	2.00
10 - HARVEST HILLS ANIMAL SHELTER	1,150.00	1,148.00	0.00	2.00

05 - BLDG & REPAIR/ MAINT.	10,000.00	2,971.49	0.00	7,028.51
503 - GENERAL OPERATING EXPENSES	7,000.00	2,860.49	0.00	4,139.51
03 - REPAIRS	7,000.00	2,860.49	0.00	4,139.51
507 - PROPERTY	3,000.00	111.00	0.00	2,889.00
05 - REPLACE EQUIPMENT	3,000.00	111.00	0.00	2,889.00
07 - BOARD OF APPEALS EXPENSES	512.00	491.73	0.00	20.27
501 - PERSONAL SVCS-SALARIES & WAGES	62.00	381.73	0.00	-319.73
40 - BOARD OF APPEALS SECRETARY WAG	56.00	354.60	0.00	-298.60
90 - SOCIAL SECURITY - TOWN	5.00	21.98	0.00	-16.98
92 - MEDICARE TOWN	1.00	5.15	0.00	-4.15
503 - GENERAL OPERATING EXPENSES	450.00	110.00	0.00	340.00
36 - GENERAL SUPPLIES	100.00	0.00	0.00	100.00
41 - TRAINING	350.00	110.00	0.00	240.00
10 - GENERAL ASSISTANCE	3,000.00	1,305.00	0.00	1,695.00
504 - PURCHASED PROFESSNAL/TECH SVCS	3,000.00	1,305.00	0.00	1,695.00
11 - ELECTRICITY ASSISTANCE/G A	400.00	306.00	0.00	94.00
30 - FOOD ASSISTANCE/G A	200.00	0.00	0.00	200.00
40 - FUEL ASSISTANCE/G A	1,500.00	0.00	0.00	1,500.00
50 - RENTAL ASSISTANCE/G A	900.00	999.00	0.00	-99.00
13 - LEGAL EXPENSES	15,000.00	11,817.50	860.00	4,042.50
504 - PURCHASED PROFESSNAL/TECH SVCS	15,000.00	11,817.50	860.00	4,042.50
42 - LEGAL EXPENSES	15,000.00	11,817.50	860.00	4,042.50
15 - PLANNING BOARD	6,498.00	2,030.31	0.00	4,467.69
501 - PERSONAL SVCS-SALARIES & WAGES	4,394.00	939.39	0.00	3,454.61
30 - PLANNING BOARD SECRETARY WAGE	4,000.00	872.64	0.00	3,127.36
90 - SOCIAL SECURITY - TOWN	336.00	54.11	0.00	281.89
92 - MEDICARE TOWN	58.00	12.64	0.00	45.36
503 - GENERAL OPERATING EXPENSES	2,104.00	1,090.92	0.00	1,013.08
01 - ADVERTISING	100.00	281.25	0.00	-181.25
27 - DUES-SO. ME. REGIONAL PLAN.COM	604.00	665.00	0.00	-61.00
36 - GENERAL SUPPLIES	1,400.00	144.67	0.00	1,255.33
17 - COMPREHENSIVE PLAN	8,264.12	3,706.92	0.00	4,557.20
503 - GENERAL OPERATING EXPENSES	8,264.12	3,706.92	0.00	4,557.20
73 - COMPREHENSIVE PLAN	8,264.12	3,706.92	0.00	4,557.20
18 - CHARTER COMMISSION	0.00	200.00	200.00	0.00
503 - GENERAL OPERATING EXPENSES	0.00	200.00	200.00	0.00
75 - CHARTER COMMISSION	0.00	200.00	200.00	0.00
20 - TAX ASSESSMENT	29,101.00	15,470.70	0.00	13,630.30
501 - PERSONAL SVCS-SALARIES & WAGES	21,101.00	15,013.05	0.00	6,087.95
50 - ASSESSOR WAGES	14,604.00	11,263.20	0.00	3,340.80
51 - ASSISTANT TO ASSESSOR	4,121.00	3,484.25	0.00	636.75
52 - PROPERTY CARD ADMIN.	2,000.00	0.00	0.00	2,000.00
90 - SOCIAL SECURITY - TOWN	316.00	215.23	0.00	100.77
92 - MEDICARE TOWN	60.00	50.37	0.00	9.63
503 - GENERAL OPERATING EXPENSES	8,000.00	457.65	0.00	7,542.35
21 - MILEAGE/TRAVEL	2,000.00	457.65	0.00	1,542.35
28 - TAX MAPS	6,000.00	0.00	0.00	6,000.00
35 - TAX OVERLAY	73,305.00	0.00	0.00	73,305.00
509 - MISCELLANEOUS ITEMS	73,305.00	0.00	0.00	73,305.00
30 - TAX OVERLAY	73,305.00	0.00	0.00	73,305.00
36 - UNANTICIPATED EXPENSES	12,000.00	5,610.00	0.00	6,390.00
509 - MISCELLANEOUS ITEMS	12,000.00	5,610.00	0.00	6,390.00
23 - SELECTMEN'S UNANTICIPATED EXPE	12,000.00	5,610.00	0.00	6,390.00
40 - RECREATION (YOUTH ACTIVITIES)	8,990.00	9,716.33	1,591.14	864.81
501 - PERSONAL SVCS-SALARIES & WAGES	3,440.00	2,943.96	0.00	496.04
43 - RECREATION DIRECTOR STIPEND	3,152.00	2,734.78	0.00	417.22
90 - SOCIAL SECURITY - TOWN	242.00	169.51	0.00	72.49
92 - MEDICARE TOWN	46.00	39.67	0.00	6.33
505 - UTILITIES/OVERHEAD	50.00	66.28	0.00	-16.28
34 - TELEPHONE/INTERNET	50.00	66.28	0.00	-16.28
506 - OTHER PURCHASED SERVICES	5,000.00	6,706.09	1,591.14	-114.95
30 - SPECIAL PROGRAMS	5,000.00	6,706.09	1,591.14	-114.95
509 - MISCELLANEOUS ITEMS	500.00	0.00	0.00	500.00
61 - BACKGROUND CHECKS	500.00	0.00	0.00	500.00

103 - INSURANCES	24,150.00	26,741.00	0.00	-2,591.00
07 - PROPERTY/VEHICLE	24,150.00	26,741.00	0.00	-2,591.00
502 - EMPLOYEE BENEFITS	24,150.00	26,741.00	0.00	-2,591.00
12 - PROPERTY/VEHICLE	24,150.00	26,741.00	0.00	-2,591.00
104 - PUBLIC SAFETY	114,030.00	90,650.78	1,309.79	24,689.01
01 - AMBULANCE	8,400.00	8,000.00	0.00	400.00
504 - PURCHASED PROFESSIONAL/TECH SVCS	8,400.00	8,000.00	0.00	400.00
01 - UNITED AMBULANCE	8,400.00	8,000.00	0.00	400.00
03 - FIRE DEPARTMENT	99,506.00	76,975.55	1,309.79	23,840.24
501 - PERSONAL SVCS-SALARIES & WAGES	13,485.00	11,333.20	0.00	2,151.80
17 - EMERGENCY MANAGER DIRECTOR	1,545.00	1,287.50	0.00	257.50
18 - FIRE WARDEN	1,030.00	772.47	0.00	257.53
41 - FIRE CHIEF WAGES	5,666.00	4,829.18	0.00	836.82
42 - ASSISTANT FIRE CHIEF WAGES	1,051.00	787.95	0.00	263.05
53 - FIRE DEPUTY	1,051.00	787.95	0.00	263.05
90 - SOCIAL SECURITY - TOWN	792.00	803.74	0.00	-11.74
92 - MEDICARE TOWN	150.00	188.02	0.00	-38.02
94 - WORKERS COMPENSATION - TOWN	2,200.00	1,876.39	0.00	323.61
503 - GENERAL OPERATING EXPENSES	18,750.00	7,797.24	0.00	10,952.76
05 - TRIO SOFTWARE-GENERAL SOFT	450.00	510.00	0.00	-60.00
07 - CAPITAL EQUIPMENT/IMPROVEMENTS	3,500.00	0.00	0.00	3,500.00
15 - DUES	400.00	290.00	0.00	110.00
17 - FIRE DEPT PER CALL	9,000.00	4,501.42	0.00	4,498.58
21 - MILEAGE/TRAVEL	200.00	0.00	0.00	200.00
29 - 1ST RESPONDERS TRAINING	1,000.00	240.00	0.00	760.00
32 - PROFESSIONAL/TECHNICAL EXPENSE	500.00	50.00	0.00	450.00
38 - 1ST RESPONDERS SUPPLIES	1,000.00	1,537.82	0.00	-537.82
40 - OFFICE SUPPLIES	400.00	0.00	0.00	400.00
41 - TRAINING	1,500.00	90.00	0.00	1,410.00
90 - OTHER MISCELLANEOUS	800.00	578.00	0.00	222.00
505 - UTILITIES/OVERHEAD	9,150.00	4,482.74	0.00	4,667.26
02 - CELL PHONE	600.00	296.17	0.00	303.83
03 - ELECTRICITY	1,550.00	1,152.58	0.00	397.42
12 - HEATING FUEL	3,000.00	2,064.58	0.00	935.42
21 - HOSE/FITTING -FIRE DEPARTMENT	3,000.00	0.00	0.00	3,000.00
34 - TELEPHONE/INTERNET	1,000.00	969.41	0.00	30.59
506 - OTHER PURCHASED SERVICES	14,200.00	14,231.50	1,309.79	1,278.29
01 - CLOTHING-FIRE DEPT. PROTECTIVE	4,200.00	858.92	1,309.79	4,650.87
03 - EQUIPMENT REPAIR/REPLACEMENT	10,000.00	13,372.58	0.00	-3,372.58
509 - MISCELLANEOUS ITEMS	43,921.00	39,130.87	0.00	4,790.13
13 - PARADE EXPENSES	200.00	0.00	0.00	200.00
36 - EMERGENCY PREPAREDNESS	1,800.00	0.00	0.00	1,800.00
38 - PHYSICALS	1,100.00	0.00	0.00	1,100.00
66 - FIRE DEPT VEHICLE F250	40,821.00	39,130.87	0.00	1,690.13
07 - STREET LIGHTS	5,000.00	4,542.36	0.00	457.64
505 - UTILITIES/OVERHEAD	5,000.00	4,542.36	0.00	457.64
33 - STREET LIGHTS	5,000.00	4,542.36	0.00	457.64
09 - ADDRESSING	1,124.00	1,132.87	0.00	-8.87
501 - PERSONAL SVCS-SALARIES & WAGES	1,124.00	1,132.87	0.00	-8.87
12 - E911 ADDRESSING AGENT MONTHLY	1,030.00	1,052.42	0.00	-22.42
90 - SOCIAL SECURITY - TOWN	79.00	65.24	0.00	13.76
92 - MEDICARE TOWN	15.00	15.21	0.00	-0.21
105 - PUBLIC WORKS	655,427.00	516,555.14	18,425.58	157,297.44
01 - PUBLIC WORKS	465,845.00	382,912.31	4,905.30	87,837.99
501 - PERSONAL SVCS-SALARIES & WAGES	253,520.00	207,885.88	0.00	45,634.12
09 - PUBLIC WORKS DIRECTOR/SALARY	53,354.00	44,817.81	0.00	8,536.19
10 - PUBLIC WORKS WAGES-FULL TIME	143,604.00	125,565.92	0.00	18,038.08
11 - PUB. WORKS OVERTIME	10,000.00	5,462.16	0.00	4,537.84
14 - PUBLIC WORKS PART-TIME WAGES	8,000.00	5,817.78	0.00	2,182.22
90 - SOCIAL SECURITY - TOWN	16,445.00	11,327.01	0.00	5,117.99
92 - MEDICARE TOWN	3,117.00	2,649.31	0.00	467.69
94 - WORKERS COMPENSATION - TOWN	18,000.00	12,196.54	0.00	5,803.46

96 - UNEMPLOYMENT - TOWN	1,000.00	49.35	0.00	950.65
502 - EMPLOYEE BENEFITS	78,145.00	62,231.31	0.00	15,913.69
11 - RETIREMENT-TOWN SHARE	1,500.00	1,341.58	0.00	158.42
30 - HEALTH INSURANCE - TOWN	74,043.00	58,851.81	0.00	15,191.19
32 - DENTAL INSURANCE - TOWN	2,602.00	2,037.92	0.00	564.08
503 - GENERAL OPERATING EXPENSES	99,300.00	87,220.50	4,084.91	16,164.41
01 - ADVERTISING	200.00	0.00	0.00	200.00
06 - BUSH SUPPLIES	500.00	1,000.00	0.00	-500.00
08 - CEMETERY MOWING	2,500.00	222.81	0.00	2,277.19
09 - CEMETERY SUPPLIES	500.00	25.27	0.00	474.73
15 - DUES	500.00	578.99	0.00	-78.99
22 - MISC HWY EXPENSES-RDS & BRIDGE	14,000.00	10,285.90	1,414.63	5,128.73
35 - SAND/SALT EXPENSES	55,000.00	48,469.78	212.84	6,743.06
36 - GENERAL SUPPLIES	600.00	494.68	0.00	105.32
50 - UNIFORMS	5,500.00	6,554.13	549.92	-504.21
62 - MAINT PARTS	20,000.00	19,588.94	1,907.52	2,318.58
504 - PURCHASED PROFESSNAL/TECH SVCS	500.00	85.00	25.00	440.00
10 - DRUG TESTS	500.00	85.00	25.00	440.00
505 - UTILITIES/OVERHEAD	7,380.00	4,942.15	0.00	2,437.85
02 - CELL PHONE	600.00	278.74	0.00	321.26
03 - ELECTRICITY	2,600.00	2,145.69	0.00	454.31
12 - HEATING FUEL	3,100.00	1,504.73	0.00	1,595.27
34 - TELEPHONE/INTERNET	1,080.00	1,012.99	0.00	67.01
506 - OTHER PURCHASED SERVICES	18,000.00	16,496.85	88.00	1,591.15
02 - SAND/GRAVEL	18,000.00	16,496.85	88.00	1,591.15
507 - PROPERTY	5,000.00	2,829.84	707.39	2,877.55
10 - PARKS & RECREATION	4,500.00	2,585.59	707.39	2,621.80
20 - BEAUTIFICATION	500.00	244.25	0.00	255.75
509 - MISCELLANEOUS ITEMS	4,000.00	1,220.78	0.00	2,779.22
53 - TIRES	4,000.00	1,220.78	0.00	2,779.22
02 - TRANSFER STATION	147,582.00	104,312.27	10,797.77	54,067.50
501 - PERSONAL SVCS-SALARIES & WAGES	0.00	2,064.03	0.00	-2,064.03
94 - WORKERS COMPENSATION - TOWN	0.00	2,064.03	0.00	-2,064.03
502 - EMPLOYEE BENEFITS	0.00	10,293.32	0.00	-10,293.32
30 - HEALTH INSURANCE - TOWN	0.00	9,946.44	0.00	-9,946.44
32 - DENTAL INSURANCE - TOWN	0.00	346.88	0.00	-346.88
503 - GENERAL OPERATING EXPENSES	200.00	128.78	0.00	71.22
36 - GENERAL SUPPLIES	200.00	128.78	0.00	71.22
504 - PURCHASED PROFESSNAL/TECH SVCS	144,652.00	90,024.79	10,797.77	65,424.98
20 - OXFORD COUNTY RECYCLING	0.00	88.69	136.85	48.16
21 - PINE TREE RECYCLING	16,000.00	67.70	0.00	15,932.30
22 - RECYCLING/BRUSH	10,000.00	1,097.49	225.32	9,127.83
46 - PINE TREE WASTE	118,452.00	88,770.91	10,435.60	40,116.69
60 - PROF & TECH	200.00	0.00	0.00	200.00
505 - UTILITIES/OVERHEAD	2,730.00	1,801.35	0.00	928.65
03 - ELECTRICITY	1,500.00	1,080.23	0.00	419.77
31 - PROPANE	800.00	284.65	0.00	515.35
34 - TELEPHONE/INTERNET	430.00	436.47	0.00	-6.47
04 - VEHICLE FUEL & OIL	42,000.00	29,330.56	2,722.51	15,391.95
505 - UTILITIES/OVERHEAD	42,000.00	29,330.56	2,722.51	15,391.95
11 - FUEL - VEHICLE	33,000.00	25,915.53	2,662.63	9,747.10
14 - EMERGENCY MUNICIPAL FUEL EXPEN	5,000.00	0.00	0.00	5,000.00
40 - OIL LUBE	4,000.00	3,415.03	59.88	644.85
106 - OUTSIDE AGENCIES	16,380.00	16,380.00	0.00	0.00
01 - EASTERN SLOPE AIRPORT AUTHORIT	500.00	500.00	0.00	0.00
504 - PURCHASED PROFESSNAL/TECH SVCS	500.00	500.00	0.00	0.00
05 - DONATIONS	500.00	500.00	0.00	0.00
04 - CHILDREN'S PROGRAMS	2,500.00	2,500.00	0.00	0.00
504 - PURCHASED PROFESSNAL/TECH SVCS	2,500.00	2,500.00	0.00	0.00
05 - DONATIONS	2,500.00	2,500.00	0.00	0.00
05 - COMMUNITY CONCEPTS	1,000.00	1,000.00	0.00	0.00
504 - PURCHASED PROFESSNAL/TECH SVCS	1,000.00	1,000.00	0.00	0.00
05 - DONATIONS	1,000.00	1,000.00	0.00	0.00
07 - HOME HEALTH VISITING NURSES	500.00	500.00	0.00	0.00

504 - PURCHASED PROFESSIONAL/TECH SVCS	500.00	500.00	0.00	0.00
05 - DONATIONS	500.00	500.00	0.00	0.00
08 - LAKES ENVIRONMENTAL ASSOC.	1,000.00	1,000.00	0.00	0.00
504 - PURCHASED PROFESSIONAL/TECH SVCS	1,000.00	1,000.00	0.00	0.00
05 - DONATIONS	1,000.00	1,000.00	0.00	0.00
09 - LIBRARY	5,000.00	5,000.00	0.00	0.00
504 - PURCHASED PROFESSIONAL/TECH SVCS	5,000.00	5,000.00	0.00	0.00
05 - DONATIONS	5,000.00	5,000.00	0.00	0.00
11 - REACH	300.00	300.00	0.00	0.00
504 - PURCHASED PROFESSIONAL/TECH SVCS	300.00	300.00	0.00	0.00
05 - DONATIONS	300.00	300.00	0.00	0.00
12 - SACO RIVER CORR.COMMISSION	300.00	300.00	0.00	0.00
504 - PURCHASED PROFESSIONAL/TECH SVCS	300.00	300.00	0.00	0.00
05 - DONATIONS	300.00	300.00	0.00	0.00
13 - SALVATION ARMY-LOCAL CHAPTER	500.00	500.00	0.00	0.00
504 - PURCHASED PROFESSIONAL/TECH SVCS	500.00	500.00	0.00	0.00
05 - DONATIONS	500.00	500.00	0.00	0.00
14 - SENIORSPLUS	500.00	500.00	0.00	0.00
504 - PURCHASED PROFESSIONAL/TECH SVCS	500.00	500.00	0.00	0.00
05 - DONATIONS	500.00	500.00	0.00	0.00
15 - BROWNFIELD FOOD PANTRY	500.00	500.00	0.00	0.00
504 - PURCHASED PROFESSIONAL/TECH SVCS	500.00	500.00	0.00	0.00
05 - DONATIONS	500.00	500.00	0.00	0.00
16 - TRI-COUNTY MENTAL HEALTH	1,200.00	1,200.00	0.00	0.00
504 - PURCHASED PROFESSIONAL/TECH SVCS	1,200.00	1,200.00	0.00	0.00
05 - DONATIONS	1,200.00	1,200.00	0.00	0.00
19 - LIFE FLIGHT FOUNDATION	580.00	580.00	0.00	0.00
504 - PURCHASED PROFESSIONAL/TECH SVCS	580.00	580.00	0.00	0.00
05 - DONATIONS	580.00	580.00	0.00	0.00
21 - AMERICAN RED CROSS-MAINE	500.00	500.00	0.00	0.00
504 - PURCHASED PROFESSIONAL/TECH SVCS	500.00	500.00	0.00	0.00
05 - DONATIONS	500.00	500.00	0.00	0.00
22 - SAFE VOICES	500.00	500.00	0.00	0.00
504 - PURCHASED PROFESSIONAL/TECH SVCS	500.00	500.00	0.00	0.00
05 - DONATIONS	500.00	500.00	0.00	0.00
23 - DENMARK HISTORICAL SOCIETY	1,000.00	1,000.00	0.00	0.00
504 - PURCHASED PROFESSIONAL/TECH SVCS	1,000.00	1,000.00	0.00	0.00
05 - DONATIONS	1,000.00	1,000.00	0.00	0.00
107 - CAPITAL IMPROVEMENT	520,367.40	276,358.79	28,751.35	272,759.96
03 - CAPITAL IMPROVEMENT PROJECTS	516,367.40	272,358.79	28,751.35	272,759.96
509 - MISCELLANEOUS ITEMS	516,367.40	272,358.79	28,751.35	272,759.96
32 - PERLEY MILLS COMMUNITY FOREST	7,000.00	3,922.07	0.00	3,077.93
33 - ROAD PROJECTS	439,367.40	213,405.73	773.96	226,735.63
44 - DOCK @ MOOSE POND BOAT LAUNCH	10,000.00	7,500.00	0.00	2,500.00
46 - MUNICIPAL BUILDING REPAIRS	60,000.00	19,553.60	0.00	40,446.40
52 - MOTOR ROAD GRADER	0.00	8,090.14	8,090.14	0.00
63 - 550 DUMP TRUCK	0.00	1,370.00	1,370.00	0.00
65 - UPGRADE COMPUTER SYSTEM	0.00	1,517.25	1,517.25	0.00
69 - USED SALT SCREEN	0.00	17,000.00	17,000.00	0.00
04 - ANNUAL FIREWORKS	4,000.00	4,000.00	0.00	0.00
506 - OTHER PURCHASED SERVICES	4,000.00	4,000.00	0.00	0.00
04 - FIREWORKS - ANNUAL	4,000.00	4,000.00	0.00	0.00
108 - DEBT & INTERGOVERNMENTAL	2,594,359.00	2,211,182.06	0.00	383,176.94
02 - SCHOOL ADMINISTRATIVE DISTRICT	2,299,062.00	1,915,885.06	0.00	383,176.94
509 - MISCELLANEOUS ITEMS	2,299,062.00	1,915,885.06	0.00	383,176.94
19 - SAD 72	2,299,062.00	1,915,885.06	0.00	383,176.94
51 - COUNTY TAX	295,297.00	295,297.00	0.00	0.00
509 - MISCELLANEOUS ITEMS	295,297.00	295,297.00	0.00	0.00
05 - COUNTY TAX	295,297.00	295,297.00	0.00	0.00
109 - ALL OTHER	5,000.00	4,607.67	4.00	396.33
01 - BANK SERVICE CHARGES	0.00	4,606.67	0.00	-4,606.67

510 - BANK SERVICE CHARGES	0.00	4,606.67	0.00	-4,606.67
01 - BANK SERVICE CHARGES	0.00	4,606.67	0.00	-4,606.67
29 - BOAT VESSEL STICKERS	0.00	1.00	4.00	3.00
509 - MISCELLANEOUS ITEMS	0.00	1.00	4.00	3.00
24 - BOAT VESSEL STICKERS	0.00	1.00	4.00	3.00
42 - CONSERVATION RESERVE ACCOUNT	5,000.00	0.00	0.00	5,000.00
509 - MISCELLANEOUS ITEMS	5,000.00	0.00	0.00	5,000.00
03 - CONSERVATION EXPENSES	5,000.00	0.00	0.00	5,000.00
110 - ABATEMENTS	0.00	1,825.58	0.00	-1,825.58
01 - ABATEMENTS	0.00	1,825.58	0.00	-1,825.58
509 - MISCELLANEOUS ITEMS	0.00	1,825.58	0.00	-1,825.58
99 - MISC EXPENSE	0.00	1,825.58	0.00	-1,825.58
216 - NESTLE WATER CONTRACT	0.00	11,425.39	2,121.33	-9,304.06
01 - NESTLE WATER CONTRACT	0.00	11,425.39	2,121.33	-9,304.06
501 - PERSONAL SVCS-SALARIES & WAGES	0.00	160.48	0.00	-160.48
90 - SOCIAL SECURITY - TOWN	0.00	130.04	0.00	-130.04
92 - MEDICARE TOWN	0.00	30.44	0.00	-30.44
509 - MISCELLANEOUS ITEMS	0.00	11,264.91	2,121.33	-9,143.58
95 - POLAND SPRING WATER MONITORING	0.00	2,101.20	0.00	-2,101.20
99 - MISC EXPENSE	0.00	9,163.71	2,121.33	-7,042.38
217 - FIRE DEPARTMENT DONATION	0.00	3,059.64	0.00	-3,059.64
01 - FIRE DEPARTMENT DONATION	0.00	3,059.64	0.00	-3,059.64
509 - MISCELLANEOUS ITEMS	0.00	3,059.64	0.00	-3,059.64
99 - MISC EXPENSE	0.00	3,059.64	0.00	-3,059.64
219 - FD TANKER TRUCK	0.00	39,130.87	39,130.87	0.00
01 - FD TANKER TRUCK	0.00	39,130.87	39,130.87	0.00
509 - MISCELLANEOUS ITEMS	0.00	39,130.87	39,130.87	0.00
66 - FIRE DEPT VEHICLE F250	0.00	39,130.87	39,130.87	0.00
228 - PROJECT CANOPY ASSIST GRANT	3,000.00	0.00	0.00	3,000.00
01 - PROJECT CANOPY ASSIST GRANT	3,000.00	0.00	0.00	3,000.00
509 - MISCELLANEOUS ITEMS	3,000.00	0.00	0.00	3,000.00
67 - PROJECT CANOPY GRANT	3,000.00	0.00	0.00	3,000.00
229 - WABUNAKI BOAT RAMP	5,000.00	24,146.67	0.00	-19,146.67
01 - BOAT RAMP GRANT	5,000.00	24,146.67	0.00	-19,146.67
509 - MISCELLANEOUS ITEMS	5,000.00	24,146.67	0.00	-19,146.67
68 - WABUNAKI BOAT RAMP	5,000.00	24,146.67	0.00	-19,146.67
230 - STATE GRANT STREAM CROSSING	23,750.00	0.00	0.00	23,750.00
01 - STEAM CROSSING GRANT	23,750.00	0.00	0.00	23,750.00
509 - MISCELLANEOUS ITEMS	23,750.00	0.00	0.00	23,750.00
70 - MOOSE POND STREAM CROSSING	23,750.00	0.00	0.00	23,750.00
299 - FIREWORKS DONATIONS	0.00	5,160.00	5,160.00	0.00
01 - FIREWORKS DONATIONS	0.00	5,160.00	5,160.00	0.00
509 - MISCELLANEOUS ITEMS	0.00	5,160.00	5,160.00	0.00
68 - WABUNAKI BOAT RAMP	0.00	5,160.00	5,160.00	0.00
514 - CEMETERY TRUST	0.00	0.12	0.00	-0.12
01 - CEMETERY TRUST	0.00	0.12	0.00	-0.12
509 - MISCELLANEOUS ITEMS	0.00	0.12	0.00	-0.12
99 - MISC EXPENSE	0.00	0.12	0.00	-0.12
Final Totals	4,534,349.52	3,616,595.15	103,222.69	1,020,977.06

Code Enforcement Officer's Report

This is a complete breakdown of permits issued by this office from April 1, 2019 to March 31, 2020.

Single Family Dwellings	5
Garages	8
Storage Sheds/Barns	9
Additions	5
Decks	7
Foundations	1
Miscellaneous	<u>16</u>
TOTAL	51

Total revenue brought into the Town of Denmark for building fees = \$ 7,817.84

The Denmark Zoning Ordinance requires a building permit to be obtained prior to the commencement of any construction or placement of any new structure, for any exterior alternation or addition, exceeding 80 square feet in area and prior to the establishment of a use or change of use of a premise.

Respectfully Submitted,
S/Michael A. Lee
Code Enforcement Officer
Home phone: 207-512-2928
Town Office: 207-452-2207, press 2

Plumbing Inspector's Report

This is a complete breakdown of the internal and external plumbing permits issued from April 1, 2019 to March 31, 2020

External	22
Internal	<u>16</u>
Total	38

Total Revenue brought in to the Town for Internal/External plumbing fees =\$ 6,510.00

The Denmark Zoning Ordinance requires all plumbing permits being external and internal to be issued to any new structure or use.

Respectfully Submitted,
s/Michael A. Lee
Plumbing Inspector

PUBLIC WORKS DEPARTMENT'S REPORT

This past winter is in the books as average. This Spring is anything but, With the COVID-19

Pandemic trying to get things ready for summer is being a challenge. We are considered Essential

So work goes on, Work requires us to work close hands on so we have had to take extra precautions working together.

Please try to understand us keeping our distance from you as we work.

Some of our Projects for this year include Finish paving Allen Road

Rebuilding Fessenden Hill / Ditching parts of Harnden Road and Rockyknoll road

Shimming Parts of Moose Pond Road /Mountain Road / and Hancock Pond Road

Along with regular maintenance of all other roads and town properties.

Respectfully submitted
S/Kenneth Richardson
Public Works Director

Denmark Recreation

Denmark Rec saw another fantastic year across all programs, which include the upper levels of baseball (rookies, minors, and majors), 2nd-6th grade co-ed soccer, and 2nd-6th grade girls and boys basketball. This year I worked with Fryeburg and Lovell Rec departments to implement weekly clinics for 5th & 6th grade basketball players run by Fryeburg Academy staff and players. We look forward to providing that again next year! We are also having monthly meetings for all local rec departments with Fryeburg Academy and Molly Ockett to work on streaming sports experiences for our kids. In December we also had our annual Jingle Jog and partnered with the DAC to make ornaments with kids. This coming year we will be partnering with the DAC for a Halloween event as well and the Jingle Jog/Christmas party. And finally, last summer we added adult co-ed softball, which was an absolute blast!

While the end of this year's sport seasons has not been what any of us had hoped, I am still working to get the ballfield in shape for a possible shortened season or even a summer league. It is my hope to also get the shack back up and running for concessions in the coming years. I hope this finds everyone healthy and well.

Respectfully submitted,
Hillary Allocco



Denmark Fire Department and First Responders

In 2019, our department responded to 117 calls which included fire, vehicle accident, medical emergencies, and mutual aid calls to surrounding towns. This is an increase of 9% from last year. Our Town and surrounding mutual aid area have seen a decrease in major structure fires over the past year. However, medical calls continue to increase each year. We are also seeing an increase in motor vehicle accidents.

Our firefighters and first responders continue to dedicate time for additional training throughout the year. Some of the courses that they attended include Apparatus Placement, Street Smart Building Construction, Vehicle Fires, 1st Due without a Crew, Bells and Smells Fire Alarm and Smoke Investigation and Reading Smoke.

Two of our First Responders attended the Maine EMS Conference in Rockland, ME to continue their EMS education. All through the year, our first responders attend both online and in person classes to stay current in their skills. Maine licensed medical responders are required to attend ongoing training courses every three years to be able to renew their licenses: First Responders (EMR) = 32 hours, EMT = 52 hours, and Advanced EMT = 56 hours.

Free burning permits are available on the Town website. Permits are available after 9:00 am each day, once the State has set a fire danger rating for the day. We do reserve the right to not issue permits based on local weather conditions, as well as available personnel and equipment. Paper permits can be obtained from the Town Office during regular hours or by calling the Chief at (207) 461-1992. Always exercise caution with any outdoor burning or power equipment, especially in the dry spring season. Remember that you must have some type of extinguisher at your burn which could be a charged water line, fire extinguisher, or portable tank. It is not permitted to burn stumps that are still in the ground. This is very dangerous as the root system can burn underground without any visible flames and spread to nearby trees and vegetation. You do not need a permit if you are having a campfire on your own property that is contained in an established fire ring.

At last year's town meeting, a warrant was approved by the voters for our Department to replace our 1998 Ford Expedition with a new vehicle. We ordered a 2019 Ford F250 XL Crew Cab truck and it was delivered in early October. Except for professional radio and light installation, we used volunteer labor and time at the Fire Station to outfit the truck with the necessary rescue equipment. This truck's primary role is for medical first response. By using this truck, we are not adding more wear and tear on our fire engines, as most of the medical calls do not require a fire response. This truck is also used for towing our boat and equipment trailers, commuting to area meetings and trainings and for command on fire and rescue scenes.

As always, we are looking for new members. We have many roles that need to be filled at the Department. If you do not want to be an interior firefighter, you can assist us with traffic control at scenes and vehicle driving. We are also looking for more First Responders as the medical needs in our community are growing every year. We will provide the training for you, if you volunteer your time for any position.

MUNICIPAL OFFICE
62 East Main Street
Denmark, ME 04022
TEL: (207) 452-2163
FAX: (207) 452-2333

E911 Addressing Officer
(207) 200-5398

**TOWN OF
DENMARK, MAINE**

"Beautiful by Nature"



MUNICIPAL OFFICE HOURS
Tuesday – Friday
9:00am – 4:30pm
2nd & Last Saturday
9:00am-12:00pm

Office of the Addressing Officer
e911@denmarkmaine.org

E911 ADDRESSING OFFICER REPORT

September 2018 I accepted the E911 Addressing Officer job for the town. It has been an ongoing learning experience as I come up to speed.

For the year of 2018, seventeen new addresses were issued and seven address changes were made.

Along with processing new address requests, I will be reviewing addresses across the town for accuracy on the states E911 mapping system. Putting the address plot on the correct house and fixing issues found along the way. My long term goal is to review every road in town for accurate mapping info for E911 dispatchers. Accurate information saves time, life and property when responding to emergency calls.

I have noticed many homes have inadequate or no posting of house numbers. Ideally a house number should be visible day or night while driving the road in either direction. And posted on the house. Every house number along the road aids in finding other house numbers. Allowing emergency responders to find your house as quickly as possible in an emergency. All addresses need to be marked, with or without a mailbox, as well as seasonal homes and camps.

For assistance with obtaining numbers for posting, please contact the Oxford County Initiative on Home Addressing at <http://oxfordaddress.org>

For any addressing needs and questions, please contact the E911 AO at e911@denmarkmaine.gov or 207.200.5398. Also visit www.denmarkmaine.gov for an online address request form.

Respectfully submitted,
Andrew Knightly
E911 Addressing Officer

Animal Control Officer's Report

To the Citizens of Denmark:

It's been a pleasure to be your Animal Control Officer. We had a few strays and lost dogs and cats over the year. I'd like to thank everyone for their support and help. If you have any questions or concerns please contact me at 207-890-5313 or through Oxford County dispatch: 1-800-733-1421.

Any Dogs over the age of six months need to be licensed by December 31st each year as in accordance with the laws of the State. [1997,c690,~12(AMD).]

Also a reminder we have a Dog Control Ordinance which states it is a violation for an owner of a dog to cause or permit such dog to bark, howl, or yelp continuously and it's against the law for any dog to run at large. [1999,c.254,~3(AMD).]

I know this has been trying times with this pandemic that has hit us. God Bless you all and be safe we will see each other soon.

Respectfully Submitted,

s/Cynthia (Cindy) Eaton

Animal Control Officer

DOG LICENSES May 1, 2019 – April 30, 2020

	Total	
Males	17	(1 Online)
Females	19	(0 Online)
Males Neutered	116	(8 Online)
Females Spayed	111	(9 Online)
Service / Search / Rescue	3	
Hearing / Guide		
Total	266	(18 Online)

DENMARK LIONS CLUB

The Denmark Lions Club continues to be an active organization serving the Denmark community. This would not have been possible without the support of the townspeople and the many volunteers that help us with our fundraising activities. Thank you to all.

We are pleased to be able to support organizations, that included but not limited to, The Denmark Fire Department, Denmark Library, Denmark Historical Society and the Denmark Congregational Church. We are also proud to offer scholarships to local high school students to pursue higher education.

We had several successful events again this year. Some of which included our annual blood drive, Percy Lord Bean Hole Supper and the Concert in the park which followed. Again we were pleased to support the Children's Ice Fishing Derby in memory of Phil Richardson.

We would like to thank the Denmark Board of Selectman and the Town Manager for allowing us the use of Town Hall for our annual Turkey Shoot.

We are always looking for new members to join us in the great Organization, I have included my contact information.

In closing, it is with sadness that this past year we lost three Lions. Harlan Bartlett, Paul Kiesman Sr. and Wayne Murray. Paul and Harlan were founding members of the Denmark Lions Club. They are greatly missed by family, friends and fellow Lions.

Respectfully submitted,

Fred R. Ficks

President

Contact; 207-452-2774

Denmark Lions Scholarship

2019/2020

The Denmark Lions Club presented scholarships to five students from Denmark. One of the Five was also presented the Clark McDermith Service Award.

First year awarded \$900.00

Brayden Bartlett.	SMCC
Madeline Choyce.	USM
Camellia Ghadfa.	ST. Lawrence NY
David Marshall	Fitchburg State. MA

Second year awarded \$800.00

Scott Parker.	UMO
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Clark McDermith Service Award \$1000.00

Co-sponsored by the Denmark Lions to honor Clark McDermith.

David Marshall.	Fitchburg State MA
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Total \$5,400.00.

Sandi Prox-chairperson Denmark Lions Scholarship Committee.

Nancy Sanborn co-chairperson. Denmark Lions Scholarship Committee.

Elvira A. Davis Scholarship Fund

2019-2020

The Elvira A. Davis Scholarship Fund provides renewable support to residents of Denmark who are pursuing a college or university education or other post-secondary course of study determined to be the equivalent of a college or university education.

2019/ 2020 Total amount awarded - \$4,300.00

Recipients:

David Marshall	\$2,000.00	Fitchburg State University
Janelle Wieseman	\$1,150.00	University of New England
Loreal Legare	\$1,150.00	University of Southern Maine

DENMARK CHARITABLE FOUNDATION, INC.

The Denmark Charitable Foundation, Inc. (DCF) was established to provide for the welfare of the residents of the Town of Denmark, ME, as a “pooled fund” foundation. Specifically, a non-operating foundation, organized and operated exclusively for the support of one or more public charities, that pool into a common trust fund the contributions of their donors, who retain the right to designate the public charities which will receive the income or principal from their contributions. This allows donors, making large donations (\$100+) to specified organizations in town, to take a deduction from their individual income tax.

The Board of Directors of the foundation consist of representatives from the Town’s various organizations, clubs and chapters exempt from income tax as well as a selectman and/or town manager. The DCF’s annual meeting at the end of January provided the opportunity for all charitable organizations in town to share information, updates and ideas.

Respectfully submitted,

s/ Christine Gouterman
President

Town Report - Denmark Public Library

2019 - 2020

The Denmark Public Library continues to serve our community in many important ways. We have welcomed 24 new patrons this year raising our total to 551. The circulation of books into the community totaled 1,550. As we are writing this the Library is closed due to the coronavirus. However, our public Wi-Fi is available 24/7 both in the garden and in the parking lot. This is a lifeline for people who do not have other access to the Internet. We are eager to offer Library services as soon as it is safe to do so.

As a vibrant community center, we offered a variety of well-attended programs this past year including sessions on Maine Bears, and Loons, introductions to Permaculture and the Loon Echo Land Trust. We started a collaboration with the Denmark Arts Center and the Denmark Historical Society sponsoring a talk by Thomas Hubka, author of “Big House, Little House, Back House, Barn” and a showing of the locally produced film “We Were an Island”. We are looking forward to continuing the Author’s Series with presentations by Monica Wood and Christina Baker-Kline. Our monthly Book Group is eager to welcome new members

In September we inaugurated the Denmark Library Friday Morning Coffee Café We have been joined by enthusiastic community members. Come, meet your neighbors, and enjoy a cup of coffee and good conversation.

We continue to offer a weekly story time (Wednesdays at 9:30) and a Summer Reading program for our younger patrons. We are eager to host new activities – a writing group, a garden group, a craft group? Let us know if you are interested in organizing any programs of community interest. Please contact Amy March amymarch@mac.com , 452-2493 if you have suggestions or would like to be on the Library email list. Go to Facebook or our web site for all the latest information: <http://denmarklibrary3.wixsite.com/denmarklibrary>

We are grateful to our wonderful Plant Sale Committee. The 2019 Plant Sale was the most successful financially – ever! We are also dependent on the Town of Denmark for its continued financial support, to Poland Springs for its generous yearly grant, to Khiel for volunteering to plow our driveway and to our many community supporters who contribute time and donate through annual contributions and our CLYNK account.

Submitted by the Denmark Library Board:

Kathy Banks
Jen Bartlett
Jane Bergquist

Martha Davis
Chris Gouterman
Amy March

Linda O’Neill
Robin Gosbee,
Librarian

Denmark Board of Appeals 2020 Report

Again, this year there was little activity for The Denmark Appeals Board. There were no variance applications or Appeals request. The Board met a couple of times evaluating Ordinance changes and brainstorming the Town Ordinance as it is currently written. Sometimes the interpretation of the Ordinance can be viewed differently by members or original purpose gets skewed over time. We have tried to clarify these matters proactively before they become issues. I would especially like to thank Board member Tom Carabine for his efforts and again, thank you to the Board Members for their service!

s/Richard A. Tabor
Chairman (May 2020)

Conservation Commission

Report to Town

Spring 2020

After several years of inactivity, the Conservation Commission was reinstated by the Selectboard.

We will assist the Planning Board in their review of subdivision proposals, and hope to host talks by speakers on conservation issues.

Terry Rhoads (chair)

Katie Dunn (secretary)

Dianne Lewis

Nathan Holbert

Luke Allocco (Selectboard advisor)

Rich Wohlenberg (advisor at large)

Denmark Planning Board Annual Report

With respect to applications and building renovations, it was a slow year for the Planning Board. But that's not to say we stayed idle. We took advantage of the time and continued editing and updating the Zoning Ordinance and ByLaws. We worked closely with our town Code Enforcement Officer, town lawyer, and members of the Appeals Board when crafting changes to these documents. As Chair, I am very proud of our Planning Board in their commitment to this task. It was apparent from the Comprehensive Plan and town survey that upholding the rural nature of our town was of utmost importance to a majority of townspeople and at no time did we lose focus on this sentiment. A big thank you to Lee Ann, our secretary, whose diligence and attention to detail always kept us organized and on course. Thank you, also, to Mike Lee whose knowledge and experience could always be counted on to give us advice and guidance. I look forward to 2020 and continued collaboration with a wonderful group of people who love our town and work tirelessly on its behalf.

Hope this finds you well. Feel free to contact me if you need to edit or notice any errors in the paragraph above.

Thanks,

Donna Dodge

DENMARK TOWN CHARTER COMMISSION

Report to the Town

The Town Charter Commission was formed at the 2017 Annual Town Meeting and tasked with the revision of the Town Charter as amended in 2010. It was the unanimous decision of the Commission to completely rewrite the existing Charter in order to bring it up to date with current Town practice.

The State requires that the number of votes cast to either approve or disapprove a Charter revision must be at least 30% of the votes cast in the last gubernatorial election. Unfortunately, in both 2018 and 2019 the number of votes cast on the Charter ballot question failed to meet this State requirement. With that in mind, the Commission expects the Charter revision to be placed on the ballot this November.

Copies of the Charter revision are available at the Town Hall.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Norma Snow".

Norma Snow

Denmark Historical Society

Report to Town

Spring 2020

This past year the Denmark Historical Society entered into a collaboration with the Denmark Public Library and the Denmark Arts Center to provide a series of talks by authors of interest to the community.

In July Thomas Hubka, author of *Big House, Little House, Back House, Barn*, spoke on the subject of connected farm buildings. He referenced several local examples, in a well-attended talk at the Denmark Arts Center.

We were fortunate to have director Peter Logue screen his recent film *We Were an Island* in late August. The popularity of this event warranted two screenings.

We are in discussions with several authors for this coming season, including Janet Connor, whose recent book examines art through the ages, translated into hooked rugs.

Dan Eaton completed the restoration of an antique sleigh. Originally from the Smith farm, it was a gift from Fritz von Uhlmer and Brian Grennan.

And the archives have been active in the past year. With gifts from Nestlé Waters North America we improved the quality and space for storing the contents of the archives. Patricia Largey and Milagros Katz spent hours over the past year moving documents from their old to their new home. Thank you to Terry Rhoads, Nick Rehmert and Stephen Glasgow for moving the cabinets to the library. Chris and Mark from C. M. Nichols Landscaping used their elbow grease and equipment to help load the safe and Joe Wist loaned his tractor to help unload it at the library.

With a gift from the Highland Street Foundation we purchased a computer, laptop, printer, scanner to use in cataloging the contents of the archive. And with this gift we purchased a television, projector, digital screen and sound system. Charles Linden helped to research the best equipment to purchase and set up equipment. We share the hardware with Denmark non-profits programming.

With funds from the Birch Cove Fund we are working to digitize and make available to the community the contents of our collection, edit the Eugenia Parker movies for viewing, along with collecting and protecting Denmark's past. Charles Linden is helping to edit the digital files, Pat Largey and Milagros Katz file and protect the collection.

We thank our members, both annual and lifetime, and sponsors for their support which make our activities possible:

ACE Insurance Company, Granger Pond Camping Area, John Khriel III Logging and Chipping, Inc., R. H. LeGoff Excavation Company, MacDonald Motors, Denmark Minuteman Press, small boat shop, and Wyonegonic Camp For Girls.

Respectfully Submitted,

Terry Rhoads, President
Daniel Eaton – Vice President and Treasurer
Astrea Fatica, Secretary
JoAnne Harbourt
Mari Hook

Daryl Kenison
Patricia Largey
Mark Ragsdale
Lee Ann Shand, Curator
Linda Whiting, Programming Chair



Hello and welcome to Denmark Arts Center!

In 2019 Denmark Arts Center reveled in 25 years of providing a community gathering place for creativity, arts, and inspiration to thrive. The Arts Center celebrated with the return of Jon Allan Marshall and his Denmark Landscapes art show along with an illustrative review of 20 years of children's theater with Mary Bastoni's art opening.

Denmark Arts Center's distinguished their anniversary with a long overdue renovation of the front entrance and ramp making the 1883 Odd Fellow's building more welcoming, ADA compliant and increasing its fire safety.

Working with other organizations can truly be a strengthening thread for the community, as was the inaugural year of the Authors Series collaboration between Denmark Public Library, Denmark Historical Society, and Denmark Arts Center. The series is meant to bring talented, thought-provoking, and historic authors to our community. The first year was well-received and intentions are to increase our Authors Series offerings and highlight Maine Authors.

Planning a season of performances, camps, art openings, workshops, etc. is similar to planning a garden. We look at our budget and see what we can fit into our 'Performance Garden' and what we can afford. Then in the spring we start planting our programs with a Tea Party here, a Puppet Camp there and nurture it with supplies, great teachers and artists, heat, sound, and lights to make the magic of creativity grow! Thank you to our community families and friends who continue to believe all arts help us grow and be better people.

Respectfully submitted by,

Susan Beane
Executive Director

Comprehensive Plan Committee

The Comprehensive Plan Committee began meeting in 2017, after voters at Town Meeting, voted to raise funds and form a committee to update the current Comprehensive Plan, which had last been updated in 1999.

In the past year, the committee began writing the text of the chapters and developing the goals and objectives of the Comprehensive Plan. Over the summer Eric, Planner from SMPDC, conducted a traffic survey in the village. Members of Denmark's non-profit organizations and municipal departments contributed information for the Comprehensive Plan.

There are three sections of the Comprehensive Plan: Chapters, Goals and Objectives and an Appendix of resources. The intention is to build on the format with future updates of the Comprehensive Plan.

Among the chapters are a brief history of Denmark, information about population and demographics, local economy, housing, government and fiscal capacity, transportation, and public facilities and services. The Department of Inland Fisheries and Wildlife's Beginning With Habitat department contributed their research and maps to the chapter about natural resources. Each chapter holds invaluable information for understanding Denmark's past and present, and planning for the future.

The committee members decided to include the Future Land Use Plan from the 1999 version to assist in creating a Future Land Use Map if the town decided to create one.

In the autumn, the committee held a public hearing to review the first draft.

Committee members are appreciative of the research, advice and assistance of Southern Maine Planning and Development Commission's planner, Eric Sanderson. Eric's work with the committee is invaluable to the writing of each chapter and refining the goals and objectives of the plan.

The committee wishes to thank David Bull, Rebecca Khiel, Betty LeGoff, Brandon McKenney, William Sanborn and Christopher Wentworth for their past contributions to the committee.

We thank townspeople for raising funds to conduct the survey, research and write the Comprehensive Plan.

The committee is pleased bring the Comprehensive Plan before voters at the 2020 town meeting.

Respectfully Submitted,

Christine Brown, Planning Board Representative

Suzanne Linden, Secretary

Lee Ann Shand, Chairman

Richard Snow, Selectman Representative



Denmark ATV Club Report 2019

The Denmark ATV Club has had another successful year with over 80 members. The club organized a spring clean up in Denmark with a cookout following, made possible in part by local donations. We also participated in the 4th of July parade, winning “Most Patriotic” float.

A state grant was applied for and awarded to help maintain our trails. The club conducted its normal trail maintenance during the season which includes removal of any downed trees, brushing out trails, and cleaning up of trash. In addition, this year we performed trail brushing and cutting on the Denmark Snowmobile trails in cooperation with the snowmobile club. Heavy spring rains required major trail rebuilding projects. The Buck Meadow Trail was improved by adding stone, grading, and cutting culverts, the Power Line Trail near Jimbob’s received significant amounts of stone and fill, and the Boston Hills Bypass Trail also received significant amounts of stone and fill, as well as culvert work to repair a major washout.

Our elected officers are:

Lori Tibbetts, President

Bob Spear, VP

Francine Merrill, Secretary

Cheryl Spear, Treasurer

Bruce Marshall, Kevin Merrill, and Scott Tibbetts, Trail Masters

Thank you for your continued support of our club. Please feel free to visit our website at www.denmarkatvclub.org. We look forward to another great year in 2020!

Respectfully submitted,
Lori Tibbetts, President
Denmark ATV Club

Denmark Rod & Gun Club

Greetings All,

2/5/2020

The Denmark Rod and Gun Club had a very busy year. In the spring we had a youth turkey seminar that taught youth turkey hunting enthusiasts the basics to Turkey Calling, firearm safety, locating, and concealment. The group made up of boys and girls ranged from 8 -12 years old. We look to have another this coming spring.

We put on 2 hunter safety classes this past year. One was for firearm and the other was for Archery. We are getting more and more women joining the hunting family and it shows in our classes.

We had generous property owner grant us permission to use their land to put a shooting range up for members only. We have a 40 yd pistol range and a 150 yd rifle range. We are hoping to expand the range to 200 yds and make it a bit wider for 3 shooters at one time. The pistol range is able to have 3 shooters at one time.

We just finished up our 7th annual ice fishing derby with great success. We had around 200 anglers participate along with children. The children's part of the derby is always the highlight when they receive their money and trophy for the biggest catch.

We are always looking for new members and volunteers to help out. We try to keep our facebook page up to date with events.

Sincerely,
John Wiesemann- President
Denmark Rod & Gun Club

Denmark Draggers Report 2020

Hello Denmark Citizens the Draggers club is doing well this year we could have used more snow but we have to deal with that as we have no snow making capabilities.

Our membership is about 60 now and could use more members as always. The Crew we have does a great job grooming and maintaining our 52 miles of trails so if you see them out there be sure and thank them. We are also running four groomers at this point which works well so far and cuts down on the distance each operator has to maintain and less time out there.

We had another successful Rally this year with great participation it is our biggest fund raiser every year.

If you would like to join us we meet the 2nd Monday of the month September thru April.
We meet at the Municipal Building at 7PM.

Most important is our Land Owners as we would not have any trails without them so Thank You And if you have any concerns please let us know so we may address any problems.

Respectively Submitted
James Stacy
President

SACO RIVER CORRIDOR COMMISSION
“Communities Working Together To Protect Our Rivers”

The Saco River Corridor Commission (SRCC) was created with one purpose in mind – to protect the rivers in the Saco Basin and all that these rivers represent to the people that live and work here. The legislature provided the start and the performance standards to initiate the program and the cleanliness of the river is a testament to that effort. The Commission’s role is one of partnership. Each town has an opportunity to choose two people to represent them on the board and in this way, the Commission is functioning more as a local/regional group working to keep the water clean and to keep Maine looking like Maine. It’s a fact that many people come to Maine from other places. They arrive proclaiming how wonderful Maine is, the clean air, the clean water and all the trees which looks “nothing like where they are from.” Invariably, as areas are built up, the values that people sought out change, bringing inappropriate uses to the shore land area that can lead to land and water based problems.

The Town of Denmark is fortunate to have Christine Brown on the Commission. The alternate position is currently vacant. Anyone interested in obtaining more information about how to represent your community through this Commission should contact the Commission Staff and we will explain the town’s role and the individual’s role as well. In a practical sense, Commissioners give the Town of Denmark an opportunity to participate in the present and future development patterns throughout the entire corridor from Fryeburg to Saco. Clean, healthy water is Maine’s greatest asset. It’s hard to understate this important fact.

We are happy to report that we have concluded our nineteenth year of the Saco River Water Quality Monitoring Program. Currently, staff and volunteers monitor for dissolved oxygen, conductivity, pH, turbidity, and temperature. Our testing takes place on a bi-weekly schedule along the Saco, Ossipee, and Little Ossipee Rivers at 39 different locations during the months of May through September. All of the information relating to the past eighteen years of the Commission’s monitoring program can be found on our website located at www.srcc-maine.org. This information can be useful for Planning Boards, Code Enforcement Officers and developers in locating appropriate types of land uses close to the River.

The Commission’s job is to work with the communities in the Corridor to help keep the rivers clean and healthy. Copies of the water quality monitoring information are available, and questions can be asked by calling Dalyn Houser, the Commission’s Executive Director. As always, if the town or citizen has a place on the river they believe should be tested, we would love to hear about it. The Commission office is located at 81 Maple Street in Cornish, Maine (Telephone 207-625-8123) and can be found on the web at www.srcc-maine.org.

REGISTRAR OF VOTER'S REPORT

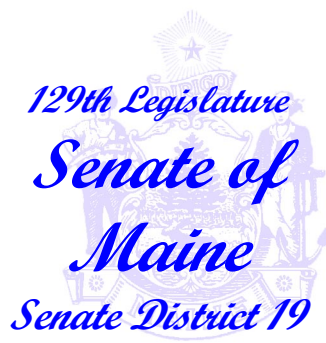
Registered Voters on 4/30/2019	1004
Names Added	62
Names Deleted	<u>28</u>
Total thru 4/30/2020	1038

Democrats	293	29%
Republicans	342	33%
Unenrolled	374	35%
Green Independent	29	3%

VITAL STATISTICS REPORT

May 1, 2018 thru April 30, 2019

Births	2
Deaths	13
Marriages	8



Senator James M. Hamper
3 State House Station
Augusta, ME 04333-0003
(207) 287-1505
James.Hamper@legislature.maine.gov

Appropriations and Financial Affairs
Ranking Member

Dear Friends and Neighbors:

Let me begin by thanking you for allowing me the privilege of serving you in the Maine Senate. I am honored that you have put your trust in me and can assure you I will continue to work tirelessly on your behalf.

Maine is in the midst of one of the greatest periods of prosperity in its history and has led the nation in a number of economic categories over the last several years. Unemployment is at record low levels, wages are up, and state government has had seven straight years of surpluses. The number of children living in poverty is in a steep decline, and Maine now leads the nation in equality for women in the workplace and politics.

Though we have accomplished a great deal in the past year, there is still much more to be done. Maintaining the prosperity that you have built over the last several years tops the list. We can do this by holding the line on government spending, doing our best to stay out of the way of local businesses so that they can thrive as a result of their own hard work, and making sure that government is the most fiscally responsible steward of your tax dollars. These will be a few of my priorities this coming year.

Again, thank you for electing me to serve you in the State Senate. The 129th Legislature certainly has a great deal more work to do; but I believe that if we come together, there is nothing we can't accomplish. Please feel free to contact me at 287-1505 or James.Hamper@legislature.maine.gov if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

James M. Hamper
State Senator



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION

AUGUSTA, MAINE 04333-0002

(207) 287-1315

Walter Riseman

P.O. Box 543

Harrison, ME 04040

(207) 890-7866

Walter.Riseman@legislature.maine.gov

Citizens of Denmark,

It is an honor and a privilege to serve in the 129th Legislature representing Denmark. As part of my duties, I have served on the State & Local Government Committee where we have been able to consider bills that set-in action important legislation and implement policies to make sure that government works efficiently and benefits the people. Our committee approved measures for the full legislature to consider that ensures the executive branch works in concert with the legislature and the judiciary, we have begun work that puts in place the state Commission on Aging, and we have established the Office of Policy Innovation and the Future which will plan and coordinate with other government agencies for a sustainable future for Maine's communities, natural resources, and industries. It is imperative that we plan for what lies ahead for the state. This office was created with the sole purpose of establishing long-term goals by analyzing where we can grow our economy and do it responsibly so that our State we can realize the full potential for the Maine's next generations.

The legislature worked hard this year, considered some 2500 bills, passing some bold initiatives, and relatively quickly to pass a budget. While I have some concerns about the increase in total spending, I am happy overall because I believe that budget is fair and provides funding for some key initiatives, like providing healthcare for those who otherwise couldn't afford it, and adding direct funds to address the opiate crisis. I am proud to say this budget doesn't increase taxes or create new taxes, and at the same will be providing much-needed property tax relief. For example, if you have filed for a homestead tax exemption, you should have received a check for \$104.00. This is a direct action by the Legislature provided to taxpayers across all of Maine's sixteen counties to provide some relief from rising property taxes.

Also included in this year's budget are increases in municipal revenue sharing, up from 2 to 3% in 2020, and to 3.75% in 2021. With state revenue projections turning out higher than originally expected, we were able to provide additional financial resources for towns to pay for local services like schools, public safety, and road maintenance instead of being forced increase local property taxes. Denmark will be receiving \$127,175 in 2020 & \$169,762 in 2021- this represents an additional \$40,312 & \$42,587, respectively, more than the last approved budget in 2017. This is great news!

In Denmark, we take so much pride in the health of our lakes, and that was why I was honored to sponsor legislation that will direct resources to our community volunteers who work at preventing invasive species like milfoil in our lakes. We can estimate that the increase will bring in over \$700,000 in funds dispersed to organizations that will provide education and inspection at boat ramps to keep our lakes pristine.

We have a lot of big issues and we need to work to figure out what government's role is in expanding Maine's economic potential. Please get in touch with me to share your opinion on pending legislation or if you need help with any government agency. I am at your service and proud to share our story as a community.

Walter Riseman

State Representative

OXFORD COUNTY SHERIFF'S OFFICE

Christopher R. Wainwright



Sheriff

Christopher Wainwright

Chief Deputy

James Urquhart

2019 Annual Report

Dear Neighbors, Residents, and Tax Payers,

Thank you for the opportunity to serve as your Sheriff. As our agency prepares to enter the new decade, we look back at 2019 as one of our busiest and most challenging years. Not only did our county wide calls for service increase, but we also struggled, as most law enforcement agencies have, with attracting and retaining qualified law enforcement professionals.

This past year, the Oxford County Sheriff's Office has worked hard to rebuild the agency after trying times. To our agency's credit, I want you to know that my staff handled the year's challenges with dedication and professionalism. The work that they do each day with crime prevention, drug intervention, and jail services is often overlooked. I am proud to tell you that even in difficult times, the men and women of the Sheriff's Office have continued our mission to proudly serve and protect our neighbors in Oxford County.

Looking forward to 2020, I feel confident many of our challenges are in the past. We have plans to improve our visibility and response times by utilizing our substations in Brownfield, Rumford, and Bethel. Additionally, we have plans to convert our current jail facilities from a 72-hour holding facility back to a full-service operation. This will allow the county to restore local control and save our taxpayers money. Our agency has begun partnership with Central Maine Community College's Law Enforcement Program to recruit and train future law enforcement professionals. Through this new partnership, we have sent instructors and have successfully hired five patrol and corrections personnel. We hope that this will serve as a promising pathway to address some of the hiring challenges in Western Maine.

As I begin my 29th year of service to Oxford County, my commitment to service and to meeting the challenges of law enforcement in rural Maine have never been stronger. Again, thank you for the opportunity to serve as your Sheriff, and I look forward to the progress that our agency will make in the coming year.

Respectfully Submitted,

A handwritten signature in blue ink that reads "Christopher Wainwright".

Sheriff Christopher R. Wainwright

MOSES

Maine Online Sportsmen's Electronic System

Department of Inland Fisheries and Wildlife

284 State Street, 41 State House Station, Augusta Maine 04333-0041

Sales by Authority Type Report 05/01/2019 - 04/30/2020

Agent ID : 0192

Denmark Town Clerk

Report Printed on : 05/05/2020 10:14
AM EST5EDT

62 East Main Street

Denmark,Denmark 04022

Authority Code	Authority Year	Authority Name	Catalog Fee	Sales Count	Authority Total	Agent Fee	Sales Tax	Total Sales Amount
1472	2019	Boat Registration Transfer	\$4.00	3	\$12.00	\$6.00	\$1110.76	\$1128.76
1478	2020	Expanded Archery Antlerless Deer	\$12.00	1	\$12.00	\$42	\$0.00	\$12.42
1479	2019	Expanded Archery Either Sex	\$32.00	1	\$32.00	\$2.00	\$0.00	\$34.00
1479	2020	Expanded Archery Either Sex	\$32.00	1	\$32.00	\$42	\$0.00	\$32.42
1480	2019	Boat Up to 10 Hsp. Registration Renewal	\$15.00	3	\$45.00	\$3.00	\$0.00	\$48.00
1481	2019	Boat 11-50 Hsp. Registration Renewal	\$20.00	2	\$40.00	\$2.00	\$0.00	\$42.00
1487	2019	Boat Duplicate Stickers	\$1.00	1	\$1.00	\$0.00	\$0.00	\$1.00
1502	2020	Nonresident ATV Registration New and Rollover	\$90.00	12	\$1080.00	\$24.00	\$0.03	\$1104.03
1502	2020	Nonresident ATV Registration New and Rollover	\$90.00	-2	\$-180.00	\$0.00	\$0.00	\$-180.00
1533	2020	Resident Snowmobile Transfer Registration	\$4.00	3	\$12.00	\$6.00	\$0.00	\$18.00
1553	2020	Nonresident ATV Registration - Renewal	\$90.00	34	\$3060.00	\$34.00	\$0.00	\$3094.00
1567	2020	Nonresident Season Snowmobile Registration	\$99.00	36	\$3564.00	\$36.00	\$0.00	\$3600.00
1567	2020	Nonresident Season Snowmobile Registration	\$99.00	-1	\$-99.00	\$0.00	\$0.00	\$-99.00
1572	2020	Resident Snowmobile Registration - New/Rollover	\$45.00	-2	\$-90.00	\$0.00	\$-148.50	\$-238.50
1572	2020	Resident Snowmobile Registration - New/Rollover	\$45.00	43	\$1935.00	\$86.00	\$4631.00	\$6652.00
1575	2020	Resident Snowmobile Registration - Renewal	\$45.00	-2	\$-90.00	\$0.00	\$0.00	\$-90.00
1575	2020	Resident Snowmobile Registration - Renewal	\$45.00	93	\$4185.00	\$93.00	\$0.00	\$4278.00
1580	2020	Resident ATV Registration Renewal	\$45.00	84	\$3780.00	\$84.00	\$0.00	\$3864.00
1581	2020	Resident ATV Registration New/Rollover	\$45.00	15	\$675.00	\$30.00	\$1561.83	\$2266.83
1692	2020	Resident Crossbow Hunting	\$26.00	1	\$26.00	\$21	\$0.00	\$26.21
1699	2020	Resident Superpack	\$201.00	4	\$804.00	\$8.00	\$0.00	\$812.00
1713	2019	Migratory Waterfowl Hunting Permit	\$7.25	2	\$14.50	\$5.00	\$0.00	\$15.00
1713	2020	Migratory Waterfowl Hunting Permit	\$7.25	1	\$7.25	\$11	\$0.00	\$7.36
1713	2020	Migratory Waterfowl Hunting Permit	\$7.25	3	\$21.75	\$7.50	\$0.00	\$22.50
1744	2020	Resident Archery Hunting & Fishing Combo	\$43.00	1	\$43.00	\$92	\$0.00	\$43.92
1749	2019	Resident Small Game Hunting	\$15.00	1	\$15.00	\$2.00	\$0.00	\$17.00
1750	2019	Resident Junior Hunting	\$8.00	1	\$8.00	\$2.00	\$0.00	\$10.00
1751	2019	Resident Hunting & Fishing Combo	\$43.00	12	\$516.00	\$24.00	\$0.00	\$540.00
1751	2020	Resident Hunting & Fishing Combo	\$43.00	1	\$43.00	\$91	\$0.00	\$43.91
1751	2020	Resident Hunting & Fishing Combo	\$43.00	30	\$1290.00	\$60.00	\$0.00	\$1350.00
1752	2019	Resident Hunting	\$26.00	13	\$338.00	\$26.00	\$0.00	\$364.00
1753	2019	Resident Fishing	\$25.00	21	\$525.00	\$42.00	\$0.00	\$567.00
1753	2020	Resident Fishing	\$25.00	15	\$375.00	\$30.00	\$0.00	\$405.00
1754	2019	Resident Archery Hunting	\$26.00	1	\$26.00	\$1.00	\$0.00	\$27.00
1754	2020	Resident Archery Hunting	\$26.00	2	\$52.00	\$2.00	\$0.00	\$54.00
1757	2019	Nonresident Hunting	\$115.00	4	\$460.00	\$8.00	\$0.00	\$468.00
1762	2019	1-Day Fishing	\$11.00	1	\$11.00	\$2.00	\$0.00	\$13.00
1765	2019	Nonresident 7-Day Fishing	\$43.00	5	\$215.00	\$10.00	\$0.00	\$225.00
1766	2019	Nonresident Season Fishing	\$64.00	34	\$2176.00	\$68.00	\$0.00	\$2244.00

1766	2020	Nonresident Season Fishing	\$64.00	6	\$384.00	\$12.00	\$0.00	\$396.00
1767	2019	Nonresident 15-Day Fishing	\$47.00	2	\$94.00	\$4.00	\$0.00	\$98.00
1769	2019	3-Day Fishing	\$23.00	16	\$368.00	\$32.00	\$0.00	\$400.00
1769	2020	3-Day Fishing	\$23.00	1	\$23.00	\$2.00	\$0.00	\$25.00
1772	2019	Nonresident Hunting & Fishing Combo	\$150.00	4	\$600.00	\$8.00	\$0.00	\$608.00
1772	2020	Nonresident Hunting & Fishing Combo	\$150.00	2	\$300.00	\$4.00	\$0.00	\$304.00
1782	2019	Coyote Night Hunting Permit	\$4.00	2	\$8.00	\$4.00	\$0.00	\$12.00
1782	2020	Coyote Night Hunting Permit	\$4.00	1	\$4.00	\$4.42	\$0.00	\$4.42
1782	2020	Coyote Night Hunting Permit	\$4.00	1	\$4.00	\$9.91	\$0.00	\$4.91
1782	2020	Coyote Night Hunting Permit	\$4.00	1	\$4.00	\$2.00	\$0.00	\$6.00
1783	2019	Lake & River Protection sticker - Other Registered Boats	\$19.00	34	\$646.00	\$34.00	\$0.00	\$680.00
1783	2020	Lake & River Protection sticker - Other Registered Boats	\$34.00	3	\$102.00	\$3.00	\$0.00	\$105.00
1786	2019	Resident Muzzleloader Hunting	\$13.00	5	\$65.00	\$5.00	\$0.00	\$70.00
1786	2020	Resident Muzzleloader Hunting	\$13.00	1	\$13.00	\$4.45	\$0.00	\$13.45
1786	2020	Resident Muzzleloader Hunting	\$13.00	1	\$13.00	\$1.00	\$0.00	\$14.00
1787	2019	Nonresident Muzzleloader Hunting	\$69.00	1	\$69.00	\$1.00	\$0.00	\$70.00
1796	2019	Resident Bear Hunting	\$27.00	5	\$135.00	\$10.00	\$0.00	\$145.00
1796	2020	Resident Bear Hunting	\$27.00	1	\$27.00	\$3.19	\$0.00	\$30.19
1796	2020	Resident Bear Hunting	\$27.00	1	\$27.00	\$2.71	\$0.00	\$29.71
1797	2019	Nonresident Bear Hunting	\$74.00	1	\$74.00	\$2.00	\$0.00	\$76.00
1840	2019	Resident Apprentice Hunt	\$26.00	2	\$52.00	\$4.00	\$0.00	\$56.00
1852	2019	Spring/Fall Turkey	\$20.00	5	\$100.00	\$10.00	\$0.00	\$110.00
1852	2020	Spring/Fall Turkey	\$20.00	1	\$20.00	\$9.91	\$0.00	\$20.91
1852	2020	Spring/Fall Turkey	\$20.00	2	\$40.00	\$4.00	\$0.00	\$44.00
1852	2020	Spring/Fall Turkey	\$20.00	1	\$20.00	\$4.42	\$0.00	\$20.42
1871	2019	Saltwater Fishing Registry	\$0.00	1	\$0.00	\$0.00	\$0.00	\$0.00
1871	2020	Saltwater Fishing Registry	\$0.00	5	\$0.00	\$0.00	\$0.00	\$0.00
1917	2019	Boat 51-115 Hsp Registration Renewal	\$26.00	1	\$26.00	\$1.00	\$0.00	\$27.00
1921	2019	Boat Over 115 Hsp Registration Renewal	\$34.00	3	\$102.00	\$3.00	\$0.00	\$105.00
1925	2019	Boat 0-10 Hsp. Reg Ren w/Milfoil	\$25.00	74	\$1850.00	\$74.00	\$0.00	\$1924.00
1925	2020	Boat 0-10 Hsp. Reg Ren w/Milfoil	\$30.00	3	\$90.00	\$3.00	\$0.00	\$93.00
1926	2019	Boat 11-50 Hsp. Reg Ren w/Milfoil	\$30.00	64	\$1920.00	\$64.00	\$0.00	\$1984.00
1926	2020	Boat 11-50 Hsp. Reg Ren w/Milfoil	\$35.00	5	\$175.00	\$5.00	\$0.00	\$180.00
1927	2019	Boat 51-115 Hsp Reg Ren w/Milfoil	\$36.00	54	\$1944.00	\$54.00	\$0.00	\$1998.00
1927	2020	Boat 51-115 Hsp Reg Ren w/Milfoil	\$41.00	2	\$82.00	\$2.00	\$0.00	\$84.00
1928	2019	Boat Over 115 Hsp Reg Ren w/Milfoil	\$44.00	57	\$2508.00	\$57.00	\$0.00	\$2565.00
1928	2019	Boat Over 115 Hsp Reg Ren w/Milfoil	\$44.00	-1	\$-44.00	\$0.00	\$0.00	\$-44.00
1928	2020	Boat Over 115 Hsp Reg Ren w/Milfoil	\$49.00	4	\$196.00	\$4.00	\$0.00	\$200.00
1929	2019	Boat PWC Reg Ren w/Milfoil	\$44.00	15	\$660.00	\$15.00	\$0.00	\$675.00
1930	2019	Boat 0-10 Hsp Reg New/Roll w/Milfoil	\$25.00	11	\$275.00	\$22.00	\$68.81	\$365.81
1931	2019	Boat 11-50 Hsp Reg New/Roll w/Milfoil	\$30.00	5	\$150.00	\$10.00	\$183.15	\$343.15
1931	2020	Boat 11-50 Hsp Reg New/Roll w/Milfoil	\$35.00	1	\$35.00	\$2.00	\$270.84	\$307.84
1932	2019	Boat 51-115 Hsp Reg New/Roll w/Milfoil	\$36.00	10	\$360.00	\$20.00	\$2059.48	\$2439.48
1933	2019	Boat Over 115 Hsp Reg New/Roll w/Milfoil	\$44.00	17	\$748.00	\$34.00	\$3899.11	\$4681.11
1933	2019	Boat Over 115 Hsp Reg New/Roll w/Milfoil	\$44.00	-1	\$-44.00	\$0.00	\$-605.00	\$-649.00
1933	2020	Boat Over 115 Hsp Reg New/Roll w/Milfoil	\$49.00	1	\$49.00	\$2.00	\$0.00	\$51.00
1934	2019	Boat PWC Reg New/Roll w/Milfoil	\$44.00	-1	\$-44.00	\$0.00	\$-439.94	\$-483.94
1934	2019	Boat PWC Reg New/Roll w/Milfoil	\$44.00	5	\$220.00	\$10.00	\$982.73	\$1212.73
Grand Totals:				913	\$39422.50	\$1228.25	\$13574.30	\$54225.05
Totals by Payment Type:			Batch	Cash	Check	Credit Card	Debit Card	Gift Certificate
			\$0.00	\$37098.03	\$18988.00	\$0.00	\$243.80	\$0.00



Services Description

SeniorsPlus is the Community Services Information and Assistance for Androscoggin, Franklin and Oxford counties. Our mission is to provide assistance to older adults and adults with disabilities wishing to remain independently in their own homes as long as possible.

Nutrition Services:

- Lunch Plus Cafes— Meals are served in a group setting to individuals age 60 and older, and adults with disabilities. Each meal provides at least 1/3 of the current nutritional recommended daily allowance.
- Meals on Wheels – Home Delivered Meals are served to individuals age 60 and older and adults with disabilities who are homebound and unable to regularly prepare meals for themselves. Each meal provides a minimum of 1/3 of the current nutritional recommended daily allowance.
- Around Town – a restaurant voucher program that allows clients to use a voucher to “buy” a meal at a local restaurant, using a special SeniorsPlus menu. These meals provide 1/3 of the recommended nutrition, and offer a chance for socialization with friends and family at a favorite restaurant.
- Books on Wheels – this wrap-around service to homebound older adults does library book deliveries and pick-ups with the Meals on Wheels delivery.
- Pets on Wheels – another wrap-around service to homebound older adults provides pet food to Meals on Wheels clients. This maintains the companionship and meaning in life that pets provide.

Community Services Information and Assistance:

Telephone and in-person assistance at no cost. Our aging and disability specialists assist Clients by:

- informing them of available resources and services,
- assessing their needs,
- referring them to other agencies as appropriate,
- assisting and advocating for them in gaining access to needed services,
- assisting any adult in identifying options and planning for their future as they age,
- assisting Clients with completion of applications for services

Medicare Counseling:

One on one counseling and community education about Medicare, supplemental plans, Part D prescription plans and how to spot and report fraud. Assistance with applications for Medicare savings programs, understanding confusing Medicare communications and advocating for corrections to clients' policies and claims.

Caregiver Support Program:

Families caring for an older adult or grandparents caring for grandchildren receive education on caregiving skills (including the evidence-based Savvy Caregiver program), support groups, one on one support and information on resources in the community. Those caring for someone with dementia may be eligible for reimbursement for respite services.

Community Education:

Education to individuals and communities about health, wellness, prevention and other issues of importance. SeniorsPlus Education Center in Lewiston provides an on-going menu of classes and workshops, with Long Distance Learning connections to locations in Oxford and Franklin counties once a month.

Education is also provided by a monthly newspaper newsletter reaching all households in the 3 counties. The Aging Well Living Well Expo is held annually at Sunday River – a one-day conference of education and experiential learning for all clients.

SeniorsPlus also offers evidence-based workshops. Living Well for Better Health helps participants self-manage chronic disease. Tai Chi for Better Health and Matter of Balance are evidence-based falls prevention workshops.

Money Minders:

Assistance to older adults who are having a hard time managing their finances (bill-paying, budgeting and checkbook balancing) is provided through volunteers on a monthly basis.

Veterans Independence Program:

Providing care coordination for a veteran-directed home care support program. The program focuses on keeping veterans at home who are at risk for nursing home care. Veterans direct their own care, hire their support workers and services.

Resident Service Coordination:

Providing support for residents of housing units, through contracts with the property management companies. This support includes assessments, assistance, education, referrals, and case management.

***Value of Services Summary Report 2019***

SeniorsPlus is the designated Area Agency on Aging and Aging and Disability Resource Center for your county. Our job is to support your residents in independent living and healthy aging.

We act as a hub of information, assistance, referrals, and education.

SeniorsPlus assisted **23** Denmark residents during the past year.
The value of the services we provided in your town alone was **\$6,476**.
Here is a breakdown of those services.

637 Meals on Wheels were delivered to **3** residents

33 requests for information were answered by Aging Specialists

1 resident received one-on-one counseling for Medicare

7 residents received one-on-one Legal Counseling

“My doctor and my kids are always after me to prepare a meal, but I don’t have the energy. I don’t feel hungry. I am now having a good, healthy meal everyday.” — A Meals on Wheels recipient

“The service was excellent! I have gone to SeniorsPlus maybe 3 to 5 times and I always leave with help and dignity.” — A Medicare client

1-800-427-1241



www.seniorsplus.org

**TOWN OF DENMARK
RESULTS OF THE ANNUAL TOWN ELECTION AND MEETING
MAY 31 & JUNE 1, 2019**

May 31, 2019-Annual Town Elections were from 8 AM to 8 PM. Deputy Clerk, Martha Wilson opened the meeting and read the call. ARTICLE 1. To elect a Moderator to preside at said meeting. Nominations were opened and James Stacy was nominated. There being no other nominations, it was voted to cease nominations. Three written ballots were cast and **James Stacy** was elected Moderator. He appointed **Frances Warner**, Deputy Moderator in his absence. **Frances Warner** opened the polls for voting on Article 2. To elect all necessary officers and officials as required by law. At 8 PM the Polls were closed by Deputy Moderator Frances Warner. At 9:00 AM on June 1 the Clerk opened the meeting and read the following:

Municipal Election Results

One Selectman and Overseer of the Poor for a term of three years: **Allocco, Luke with 128 Votes.**
One member of the Board of Directors for MSAD #72 for a term of three years: **Snow, Norma with 115 Votes.**
Three members of the Planning Board for a term of three years: **Brown, Christine with 97 Votes; Donna Dodge with 96 Votes; Two write-in votes for each Richardson, Philip and Sarty, Ralph.**
One member of the Planning Board for a term of two years. **Richardson, Philip with 2 Votes.**

ARTICLE 3. Referendum Question 1: Shall the Municipality approve the Charter Amendments summarized below?

1. Upgrading the information on the Annual Town Meeting, public notification about town meetings and hearings, and election information (p.1).
2. Use "in accordance with or pursuant to state law" rather than cite Maine State Statute (throughout).
3. Board of Selectmen role clarified, and powers and duties section added (p.2-3).
4. Selectmen appointments and employee discipline clarified. Selectmen shall confirm Town Manager appointments of department heads, and any disciplinary cases over a 10 day suspension (p.4).
5. Elected Boards and Committee sections were updated (p.5).
6. Clarify the role of Town Manager as Chief Executive. Listed specific appointments made by Town Manager that require Selectmen to confirm (department heads) and those that do not (regular FT and PT employees, p.6).
7. Town Manager discipline authority up to a 10-day suspension. Further disciplinary recommendations shall be brought to Selectmen. Town Manager roles and responsibilities clarified (p.6-7).
8. Town Manager removal and suspension allows "otherwise established by contract" in addition to state law remedies "for cause" (p.8).
9. Improvement of language and clarification in sections including Town Boards and Committees, Selectmen Appointments (p.8-9) and required legal sections (p.10-11).

This article required 195 votes to be cast: 132 votes were cast.

Yes	117
No	1
Blanks	14

This article FAILED for lack of the required number of votes.

ARTICLE 4. Referendum Question 2: Shall an Ordinance entitled 'Zoning Ordinance of the Municipality of Denmark, Maine, amended June 1, 2019,' be enacted?

Yes	113
No	11
Blanks	8

This article passed (There was no requirement for number of votes cast on this article).

**TOWN OF DENMARK
RESULTS OF THE ANNUAL TOWN ELECTION AND MEETING
MAY 31 & JUNE 1, 2019**

(Jim asked all nonresidents to move to the back of the room and called for a vote for the Town Manager, Bert Kendall and Town Clerk, Alvina Day permission to speak). **This was moved, second, and voted affirmative.**

ARTICLE 5. To see if the Town will adopt the rules of procedure set forth in the Maine Moderator's Manual for conducting this meeting. **Sean Watson moved, Nathan Holbert second. Motion Carried.**

ARTICLE 6. To elect members of the Budget Committee as necessary to fill any vacancies. *(Two vacancies.)*

Two members for a term of 3 years: **Russell Stacy and Chery Booker were nominated and voted to the positions.**

ARTICLE 7. To elect three (3) members of the Committee to Assist Selectmen in Disposing of Tax-Acquired Property. **Richard moved, Luke second to nominate Michael Berube, Bertram Stacy and Paul Kiesman, Jr. nominations ceased and they were voted in.**

ARTICLE 8. To see if the Town will vote to authorize the Board of Selectmen, with the assistance from the Committee voted in the previous article, the following actions on behalf of the town:

1. To sell or otherwise dispose of any real estate acquired by the Town for non-payment of taxes on such terms they deem advisable and execute quitclaim/release deeds for the same, except that they shall use the sale process required by state statute if they sell property from qualifying senior, low-income taxpayer to anyone other than the former owner(s).
2. To keep any real estate acquired for non-payment of taxes for the use of the Town when they deem it to be in the Town's best interests. *(Selectmen recommend this be done.)*

It was moved, second, and voted. Jim declared the article carries.

ARTICLE 9. To see if the Town will vote to authorize the Board of Selectmen to carry forward any unexpended account balances at the end of the 2019-20 fiscal year as it deems advisable, provided that any such transfer is approved at a properly called public meeting of the Board of Selectmen.
(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)

It was moved, second and voted. Jim declared the article carries.

ARTICLE 10. To see if the Town will vote to authorize the Board of Selectmen to transfer funds from budget accounts that have unexpended balances at the end of the 2018-19 fiscal year to the budget accounts that have overruns at the end of the 2018-19 fiscal year, provided that any such transfer is approved at a properly called public meeting of the Board of Selectmen. *(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)*

It was moved, second and voted. Jim declared the article carries.

ARTICLE 11. To see if the Town will vote to appropriate the sum of \$280,000 from Anticipated Revenues to reduce taxes for the fiscal year of 2019-20 as detailed below:

Excise Tax Revenue	\$250,000
State Revenue Sharing	\$ 30,000

(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)

It was moved, second and voted. Jim declared the article carries.

**TOWN OF DENMARK
RESULTS OF THE ANNUAL TOWN ELECTION AND MEETING
MAY 31 & JUNE 1, 2019**

ARTICLE 12. To see if the Town will vote to raise and appropriate the sum of \$120,776 through taxation, in addition to the \$280,000 previously appropriated in Article 11 from anticipated revenues for a total appropriation of \$400,776 for Administration (Town Charges).

(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-1.)

It was moved, second and voted. Jim declared the article carries.

ARTICLE 13. To see if the Town will vote to fix the date of October 17, 2019 as the date when the first one-half of property taxes become due and payable, with interest on the first installment to start on October 18, 2019, and the date of April 17, 2020 as the date when the second one-half of taxes are due and payable, with interest on the second installment to start on April 18, 2020, and that an interest rate of 9% per annum be charged on unpaid taxes (This is the maximum rate that can be charged).

(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)

It was moved, second and voted. Jim declared the article carries.

ARTICLE 14. To see if the Town will vote to set the interest rate to be paid by the Town on abated taxes at 3% for the 2019-20 fiscal year and to authorize such interest paid on abatements granted to be appropriated from overlay funds or, if necessary, from the Unreserved Fund.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)

It was moved, second and voted. Jim declared the article carries.

ARTICLE 15. To see if the Town will vote to authorize the Tax Collector or Treasurer to accept prepayments of taxes not yet committed pursuant to 36 M.R.S.A. § 506, with no interest to accrue on any excess prepaid over the amount finally committed.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)

It was moved, second and voted. Jim declared the article carries.

ARTICLE 16. To see if the Town will vote to authorize the Board of Selectmen to cover overruns in the 2019-20 fiscal year budget with overlay funds.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)

It was moved, second and voted. Jim declared the article carries.

ARTICLE 17. To see if the town will vote to authorize the Board of Selectmen to pay tax abatements and applicable interest granted during the 2019-2020 fiscal year with overlay funds.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)

It was moved, second and voted. Jim declared the article carries.

**TOWN OF DENMARK
RESULTS OF THE ANNUAL TOWN ELECTION AND MEETING
MAY 31 & JUNE 1, 2019**

ARTICLE 18. To see if the Town will vote to authorize the Board of Selectmen in consultation with the Public Works Director, to perform winter maintenance on eligible public easements (on record) with the assurance that said winter maintenance may be carried out efficiently and safely, as the Board deems appropriate.

(Selectmen Recommend this be done. Budget Committee recommends this NOT be done vote 4-2.)

It was moved and second to follow the Budget Committees recommendation that this NOT be done and Ken was asked what this means and he said that if we do not do this, he will not maintain any of the camp roads or public easements that we have. He said the Town has been doing this forever, that they went and got easements on the roads that they had been doing. Ken said he feels we should keep doing them. Bert said the roads are Swan Road, Schrader Road, Pleasant Valley Road, Wabunaki Road and Long Pond, Ken added Hummingbird and Cygnet. Bert said there are a lot that rely on this. Discussion ensued and by a show of hands the motion was defeated.

Luke Allocco moved, Richard second to follow the Selectmen's recommendation. By show of hands Jim declared the ayes have it. The article carries.

ARTICLE 19. To see if the Town will vote to close the following roads, or portions thereof, to winter maintenance during the months of November, December, January, February, March and April for a period of ten (10) years.

1. WalkerFalls Road from the ¾ mile marker to the Brownfield Town Line.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)

This article was moved and second, Ken asked and was told that the ¾ marker is beyond Hunts. He suggested that there are other roads (Beaver Pond and Hummingbird Lane) that should be included. Upon a suggestion about amending the article Town Clerk, Alvina Day stated she didn't think this article could be amended and after a brief discussion, Jim called for a vote and declared article 19 carries.

ARTICLE 20. To see if the Town will vote that orders of the municipal officers for the closing of roads in winter under 23 MRSA § 2953 shall be final determinations of said closings.

(Selectmen Recommend this be done.)

The article was moved and second, Betty explained that this article is a procedural one based on the statute. Jim called for a vote and declared article 20 carries.

ARTICLE 21. To see if the Town will vote to transfer all Snowmobile registration fees received in the 2019-20 fiscal year to the Denmark Draggers Snowmobile Club for trail maintenance.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)

It was moved, second and voted. Jim declared the article carries.

ARTICLE 22. To see if the Town will vote to authorize the Board of Selectmen to apply for, accept, and expend and/or appropriate, on behalf of the Town, money from State, Federal, or other governmental units, from private foundations, or any other source, which may be received from time to time in the form of grants or gifts, during the period from July 1, 2019 to June 30, 2020.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)

It was moved, second and voted. Jim declared the article carries.

**TOWN OF DENMARK
RESULTS OF THE ANNUAL TOWN ELECTION AND MEETING
MAY 31 & JUNE 1, 2019**

ARTICLE 23. To see if the Town will vote to raise and appropriate the sum of \$3,000, in cash or in kind services, to form the 50% required match of the Maine Forest Service 2019 Project Canopy Assistance Grant Program to apply for a \$6,000 State grant to improve the Perley Mills Community Forest with grading, tree planting and other grant eligible activities.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-1.)

It was moved, second and voted. The article carries.

ARTICLE 24. To see if the Town will vote to raise and appropriate the sum of \$5,000, in cash or in kind services, to form the 25% required match of the Maine Bureau of Parks and Lands Boating Facilities Fund to apply for a \$20,000 State grant to rebuild the Wabunaki Road Boat Ramp on Hancock Pond.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)

It was moved, second, and discussed. The Town voted approval for Becky Clemmons, President of the Lake Association Hancock and Sand Pond to say thank you for taking care of the lakes. Their association spent \$2,000 a few years ago on the boat launch and wanted to say thank you. Ken said this is for a \$20,000 grant but it might not be all that it costs to build the ramp. After discussion Jim called for a vote. Jim declared the article carries.

ARTICLE 25. To see if the Town will vote to authorize the Treasurer of the Town to waive the foreclosure of any tax lien mortgage before the right of expiration or the right of redemption, after consultation with and upon the consent of the Board of Selectmen in accordance with 36 MRSA § 944.

(Selectmen recommend this be done.)

It was moved, second and voted. Jim declared the article carries.

ARTICLE 26. To see if the Town will vote to raise and appropriate the sum of \$29,101 for Tax Assessments & Maps. *(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)*

It was moved, second and voted. Jim declared the article carries.

ARTICLE 27. To see if the Town will vote to raise and appropriate the sum of \$24,150 for Property & Vehicle Insurance coverage. *(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)*

It was moved, second and voted. Jim declared the article carries.

ARTICLE 28. To see if the Town will vote to raise and appropriate the sum of \$147,582 for the Transfer Station, Septic Waste Disposal and Recycling.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)

It was moved, second and voted. Jim declared the article carries.

ARTICLE 29. To see if the Town will vote to raise and appropriate the sum of \$465,845 for the Public Works Department.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-1.)

It was moved, second and voted. The article carries.

**TOWN OF DENMARK
RESULTS OF THE ANNUAL TOWN ELECTION AND MEETING
MAY 31 & JUNE 1, 2019**

ARTICLE 30. To see if the Town will vote to raise and appropriate the sum of \$5,000 for Street Lighting. *(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-1.)*

It was moved, second and voted. The article carries.

ARTICLE 31. To see if the Town will vote to raise and appropriate the sum of \$59,809 for the Fire Department. *(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-1.)*

It was moved, second and voted. The article carries.

ARTICLE 32. To see if the Town will vote to raise and appropriate \$25,000 and transfer \$15,821 from designated revenue fund (Fire Fighter Asst. Grant) for a total sum of \$40,821 for the purchase of a Fire Department Vehicle. *(Selectmen Recommend this be done 2-1. Budget Committee vote split 3-3.)*

It was moved, second and voted. The article carries.

ARTICLE 33. To see if the Town will vote to raise and appropriate the sum of \$37,000 for Vehicle Fuel. *(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)*

It was moved, second and voted. Jim declared the article carries.

ARTICLE 34. To see if the Town will vote to raise and appropriate the sum of \$8,400 for Ambulance Services. *(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)*

It was moved, second and voted. Jim declared the article carries.

ARTICLE 35. To see if the Town will vote to pay the Selectmen individual stipends, in the aggregate amount not to exceed \$12,000 to cover the compensation of all Board members, such amount to be taken from the amount previously appropriated for Administration (Town Charges). *(Selectmen Recommend this be done. Budget Committee Recommends \$12,000 4-2.)*

It was moved, second and voted. Jim declared the ayes have it. The article carries.

ARTICLE 36. To see if the Town will vote to raise and appropriate the sum of \$3,000 for General Assistance. *(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)*

It was moved, second and voted. Jim declared the article carries.

ARTICLE 37. To see if the Town will vote to raise and appropriate the sum of \$15,000 for Legal Counsel Services. *(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)*

It was moved, second and voted. Jim declared the article carries.

ARTICLE 38. To see if the Town will vote to raise and appropriate the sum of \$10,000 for the Building and Repair Fund. *(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)*

It was moved, second and voted. Jim declared the article carries.

**TOWN OF DENMARK
RESULTS OF THE ANNUAL TOWN ELECTION AND MEETING
MAY 31 & JUNE 1, 2019**

ARTICLE 39. To see if the Town will vote to raise and appropriate the sum of \$6,498 for the expenses of the Planning Board. *(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-0-1.)*

It was moved, second and voted. Jim declared the article carries.

ARTICLE 40. To see if the Town will vote to raise and appropriate the sum of \$512 for the expenses of the Board of Appeals. *(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-0-1.)*

It was moved, second and voted. Jim declared the article carries.

ARTICLE 41. To see if the Town will vote to raise and appropriate the sum of \$8,990 for Denmark Youth Activities. *(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)*

It was moved, second and voted. Jim declared the article carries.

ARTICLE 42. To see if the Town will vote to raise and appropriate the sum of \$4,290 for Animal Control. *(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-1.)*

It was moved, second and voted. Jim declared the article carries.

ARTICLE 43. To see if the Town will vote to raise and appropriate the sum of \$1,150 for the Harvest Hills Animal Shelter. *(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)*

It was moved, second and voted. Jim declared the article carries.

ARTICLE 44. To see if the Town will vote to raise and appropriate the sum of \$4,000 for Independence Day fireworks and to accept gifts from non-Town sources to offset this amount. *(Selectmen Recommend this be done. Budget Committee Recommends this be done 4-2.)*

It was moved, second and voted. The article carries.

ARTICLE 45. To see if the Town will vote to raise and appropriate the sum of \$60,000 for repairs to the Municipal Building, proposed repairs to include the following in necessity order: New Well, Foundation Repair/Resurface, Front Door Replacement, Community Room Floor Resurfaced, Community Room Bathroom and Hall Remodel, Paint and Misc. items. *(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)*

It was moved, second and voted. Jim declared the article carries.

ARTICLE 46. To see if the Town will vote to raise and appropriate the sum of \$10,000 for improvements to the Town Beach, proposed improvements to include but not inclusive, dredging of beach area, new dock system, improve handicap accessibility and new picnic tables. *(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)*

It was moved, second and voted. Jim declared the article carries.

**TOWN OF DENMARK
RESULTS OF THE ANNUAL TOWN ELECTION AND MEETING
MAY 31 & JUNE 1, 2019**

ARTICLE 47. To see if the Town will vote to appropriate all funding received from the Maine Local Road Assistance Program (LRAP), also known as the DOT Block Grant for the 2019-2020 fiscal year for capital road projects.

LRAP Funding FY 2018-19 (Last Year): \$76,608

(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)

It was moved, second and voted. Jim declared the article carries.

ARTICLE 48. To see if the Town will vote to raise and appropriate \$171,500, carry over \$182,500 from Capital Improvement Road Project balance for various road projects detailed below:

Unfinished 2018-2019 Road Projects

Ditch Denmark Road	\$ 12,500
Pave Hio Ridge Road	\$ 56,440
Pave Mountain Road	\$ 79,696
<u>Town Office Parking lot</u>	<u>\$ 33,864</u>
Total	\$ 182,500

New Road Projects 2019-2020

Complete Town Office Parking Lot	\$ 12,500
Pave Allen Road	\$ 42,000
<u>Rebuild & Pave Fessenden Hill Road</u>	<u>\$ 117,000</u>
Total	\$ 171,500

(Selectmen Recommend to follow the Budget Committee Recommendation 2-1. Budget Committee Recommends taking \$171,500 from unreserved funds and carry over \$182,500 from Capital Improvement Road Projects 5-1.)

Michael Berube moved, Sean Watson second to follow the Budget Committee recommendations. Ed Cooper asked if there is any money to fix the collapse on Hancock Pond Road and Ken Richardson said not in this article. After discussion a vote was called and Jim declared the article carries.

ARTICLE 49. To see if the Town will take up to \$7,000 from Perley Mills Forest Account for expenditures for the Perley Mills Community Forest.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-1.)

It was moved, second and voted. Jim declared the article carries.

ARTICLE 50. To see if the Town will vote to raise and appropriate \$2,500 and carry over \$8,693.32 (balance in the Comp Plan) for a total of \$11,193.32 for the purpose of updating the Comprehensive Plan.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)

It was moved, second and voted. Jim declared the article carries.

ARTICLE 51. To see if the Town will vote to authorize the Board of Selectmen to dispose of town-owned personal property with a value of \$30,000 or less under such terms and conditions as they deem advisable. Proceeds if any from disposition shall be designated for use in the department that maintains and uses said personal property. *(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)*

It was moved, second and voted. Jim declared the article carries.

**TOWN OF DENMARK
RESULTS OF THE ANNUAL TOWN ELECTION AND MEETING
MAY 31 & JUNE 1, 2019**

ARTICLE 52. To see if the Town will vote to authorize the Board of Selectmen to appropriate \$5,000 from Unreserved Fund Balance (surplus) without the necessity of a town meeting for emergency municipal fuel expenditures, provided that such expenditures are approved at a regularly called meeting of the Board of Selectmen. *(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)*

It was moved, second and voted. Jim declared the article carries.

ARTICLE 53. To see if the Town will vote to raise and appropriate \$7,880 for Agency Requests as detailed below:

Agency	Approved 2018/2019	Proposed 2019/2020
American Red Cross	\$ 500	\$ 500
Community Concepts	\$1,000	\$1,000
Eastern Slope Airport	\$ 500	\$ 500
Lakes Environmental Association	\$1,000	\$1,000
MaineHome Care At Home	\$ 600	\$ 500
Saco River Corridor Commission	\$ 300	\$ 300
Safe Voices	\$ 500	\$ 500
Salvation Army	\$ 500	\$ 500
Seniors Plus	\$ 500	\$ 500
Sexual Assault Prevention and Response Services	\$ 300	\$ 300
Southwest Oxford County Nutrition, Inc.	\$ 500	\$ 500
The LifeFlight Foundation	\$ 580	\$ 580
Tri-County Mental Health Services	<u>\$1,200</u>	<u>\$1,200</u>
Total of Out of Town Agency Requests	\$7,980	\$7,880

Selectmen Recommend this be done. Budget Committee Recommends this be done 5-1.)

It was moved, second and discussed. Michael Berube didn't think the Town should be spending money on a private church (Salvation Army). Bert said he thinks it is very worthwhile to the town. In response to Harvest Hills not being in this article, Richard said that the town is required to have an animal shelter and that is why Harvest Hill is in a separate article. Jim called for a vote declared the article carries.

ARTICLE 54. To see if the Town will vote to raise and appropriate \$5,000 for the Denmark Library. *(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)*

It was moved, second and voted. Jim declared the article carries.

ARTICLE 55. To see if the Town will vote to raise and appropriate \$2,500 for the Denmark Arts Center Programs & Events. *(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)*

It was moved, second and voted. Jim declared the article carries.

ARTICLE 56. To see if the Town will vote to raise and appropriate \$1,000 for the Denmark Historical Society. *(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)*

It was moved, second and voted. Jim declared the article carries.

**TOWN OF DENMARK
RESULTS OF THE ANNUAL TOWN ELECTION AND MEETING
MAY 31 & JUNE 1, 2019**

ARTICLE 57. To see if the Town will vote to raise and appropriate the sum of \$12,000 to meet unanticipated expenses and emergencies that occur during the 2019-20 fiscal year.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)

It was moved, second and voted. Jim declared the article carries.

ARTICLE 58. To see if the Town will vote to transfer up to the first \$5,000 of funds received from penalties assessed on properties removed from Tree Growth or Open Space status in the 2019-20 fiscal year to a Town Conservation Reserve Account for use for the future purchase of conservation lands, promotion of conservation education, and conduct of conservation projects by the Town independently or in partnership with conservation organizations. *(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)*

It was moved, second and voted. The article carries.

ARTICLE 59. To see if the Town will vote to continue to study the need and benefit of a full time Fire Chief and to report back to the Board who in return will report to the voters. *(Selectmen Recommend this be done.)*

Ken Richardson moved that this NOT be done, Sean Watson second and discussion was held. Ken said there are other ways of getting things done without hiring a full-time fire chief. Ed Enos said he thinks the discussion should be on going. Sean questioned whether the discussion be held at the Selectmen's meetings and Richard said yes, they could and went on to explain that the Committee had trouble and he thought there was a lack of interest. He agreed with Ken and thinks the Town could continue with a volunteer fire department. Chris Wentworth, Fire Chief said that this position would be a combination of Fire Service, Rescue, Fire Warden and EMA Director and that is what the research is on. He said the discussion would be worthwhile. Betty said that if this article passed, we would be looking for new members and asked people to contact the Board of Selectmen or Bert if they were interested. Richard said it should be a minimum of five. Jim asked for a show of hands for the people that DO NOT want to continue this committee. Show of hands was 14 to not continue and those opposed to the motion were 15. So, this motion was DEFEATED.

Betty moved, Luke second to follow article 59 as written, to continue to study the need and benefit of a full time Fire Chief. Show of hands for those in favor of the motion to continue as written was 18 opposed 13. Jim declared the article carries 18-13.

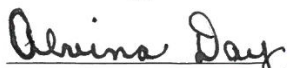
ARTICLE 60. To see if the Town will vote to appropriate up to \$23,750 from the Maine Local Road Assistance Program (LRAP)/DOT block grant to form the 25% match to apply for a \$95,000 State grant through the Maine Department of Environmental Protection "Grants For Stream Crossing Public Infrastructure Improvements" to rebuild the culvert under Moose Pond Road.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)

It was moved, second and voted. Jim declared the article carries.

A motion to adjourn was second and voted at 10:02 AM.

A True Copy: Attest



Alvina Day, Town Clerk



INDEPENDENT AUDITORS' REPORT

Board of Selectmen
Town of Denmark
Denmark, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Denmark, Maine, as of and for the year ended June 30, 2019 and the related notes to the financial statements, which collectively comprise the Town of Denmark, Maine's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Denmark, Maine as of June 30, 2019 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and OPEB information on pages 4 through 10 and 45 through 49 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Denmark, Maine's basic financial statements. The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and

reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 11, 2020, on our consideration of the Town of Denmark, Maine's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Denmark, Maine's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
February 11, 2020

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019**

(UNAUDITED)

The following management's discussion and analysis of Town of Denmark, Maine's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2019. Please read it in conjunction with the Town's financial statements.

Financial Statement Overview

The Town of Denmark's basic financial statements include the following components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also includes required supplementary information which consists of the general fund budgetary comparison schedule, OPEB schedules and other supplementary information which includes combining and other schedules.

Basic Financial Statements

The basic financial statements include financial information in two differing views: the government-wide financial statements and the fund financial statements. These basic financial statements also include the notes to financial statements that explain in more detail certain information in the financial statements and also provide the user with the accounting policies used in the preparation of the financial statements.

Government-Wide Financial Statements

The government-wide financial statements provide a broad view of the Town's operations in a manner that is similar to private businesses. These statements provide both short-term as well as long-term information in regards to the Town's financial position. These financial statements are prepared using the accrual basis of accounting. This measurement focus takes into account all revenues and expenses associated with the fiscal year regardless of when cash is received or paid. The government-wide financial statements include the following two statements:

The Statement of Net Position - this statement presents *all* of the government's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference being reported as net position.

The Statement of Activities - this statement presents information that shows how the government's net position changed during the period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

Both of the above-mentioned financial statements have one column for the type of town activity. The type of activity presented for the Town of Denmark is:

- *Governmental activities* - The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). All of the Town's basic services are reported in governmental activities, which include general government, health and welfare, public safety, public works, culture and recreation, education and unclassified.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Denmark, like other local governments uses fund accounting to ensure and demonstrate compliance with financial related legal requirements. All of the funds of the Town of Denmark are categorized as governmental funds.

Governmental funds: All of the basic services provided by the Town are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources. They also focus on the balance of spendable resources available at the end of the fiscal year. Such information will be useful in evaluating the government's near-term financing requirements. This approach is known as the current financial resources measurement focus and the modified accrual basis of accounting. Under this approach, revenues are recorded when cash is received or when susceptible to accrual. Expenditures are recorded when liabilities are incurred and due. These statements provide a detailed short-term view of the Town's finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the Town.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The Town of Denmark presents only two columns in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances. The Town's major governmental fund is the general fund.

All other funds are shown as nonmajor and are combined in the "Other Governmental Funds" column on these statements.

The general fund is the only fund for which the Town legally adopted a budget. The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund provides a comparison of the original and final budget and the actual expenditures for the current year.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and the Fund Financial Statements. The Notes to Financial Statements can be found following the Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the Governmental Funds to the Statement of Activities.

Required Supplementary Information

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund, a Schedule of Changes in Net OPEB Liability, Schedule of Changes in Net OPEB Liability and Related Ratios, a Schedule of Contributions - OPEB and Notes to Required Supplementary Information.

Other Supplementary Information

Other supplementary information follows the required supplementary information. These combining and other schedules provide information in regards to nonmajor funds, capital asset activity and other detailed budgetary information for the general fund.

Government-Wide Financial Analysis

Our analysis below focuses on the net position and changes in net position of the Town's governmental activities. The Town's total net position increased by \$251,030 from \$5,672,110 to \$5,923,140.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - decreased to a balance of \$1,606,872 at the end of this year.

Table 1
Town of Denmark, Maine
Net Position
June 30,

	<u>2019</u>	<u>2018</u>
Assets:		
Current Assets	\$ 2,078,001	\$ 2,329,262
Noncurrent Assets	4,117,322	3,571,609
Total Assets	<u>6,195,323</u>	<u>5,900,871</u>
 Deferred Outflows of Resources		
Deferred Outflows Related to OPEB	5,938	7,918
Total Deferred Outflows of Resources	<u>5,938</u>	<u>7,918</u>
 Liabilities:		
Current Liabilities	191,453	152,981
Noncurrent Liabilities	71,680	53,790
Total Liabilities	<u>263,133</u>	<u>206,771</u>
 Deferred Inflows of Resources:		
Prepaid Taxes	4,137	21,447
Deferred Inflows Related to OPEB	10,851	8,461
Total Deferred Inflows of Resources	<u>14,988</u>	<u>29,908</u>
 Net Position:		
Net Investment in Capital Assets	4,117,322	3,483,461
Restricted: General Fund	116,857	116,857
Special Revenue Funds	53,829	67,700
Permanent Funds	28,260	28,255
Unrestricted	1,606,872	1,975,837
Total Net Position	<u>\$ 5,923,140</u>	<u>\$ 5,672,110</u>

Revenues and Expenses

Revenues for the Town's governmental activities decreased by 2.16%, while total expenses decreased by 6.22%. The largest decreases in revenues were in property taxes and miscellaneous. The largest decreases in expenses were in public works and capital outlay.

Table 2
Town of Denmark, Maine
Changes in Net Position
For the Years Ended June 30,

	<u>2019</u>	<u>2018</u>
Revenues		
<i>Program Revenues:</i>		
Charges for services	\$ 41,914	\$ 61,292
Operating grants and contributions	76,609	55,136
<i>General Revenues:</i>		
Property taxes	3,302,295	3,367,049
Excise taxes	300,878	311,476
Grants and contributions not restricted to specific programs	121,681	101,710
Miscellaneous	28,219	60,471
Total Revenues	<u>3,871,596</u>	<u>3,957,134</u>
Expenses		
General government	384,474	435,173
Health and welfare	23,033	22,727
Public safety	71,413	106,790
Public works	651,523	765,223
Culture and recreation	28,423	24,423
County tax	274,163	231,506
Education	2,146,975	2,041,523
Unclassified	40,562	33,450
Capital outlay	-	199,981
Total Expenses	<u>3,620,566</u>	<u>3,860,796</u>
Change in Net Position	251,030	96,338
Net Position - July 1	<u>5,672,110</u>	<u>5,575,772</u>
Net Position - June 30	<u>\$ 5,923,140</u>	<u>\$ 5,672,110</u>

Financial Analysis of the Town's Fund Statements

Governmental funds: The financial reporting focus of the Town's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information may be useful in assessing the Town's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government's financial position at the end of the year, and the net resources available for spending.

Table 3
Town of Denmark, Maine
Fund Balances - Governmental Funds
June 30,

	<u>2019</u>	<u>2018</u>
General Fund:		
Nonspendable	\$ 14,287	\$ 4,293
Restricted	358,819	116,857
Committed	208,104	134,987
Assigned	183,884	563,547
Unassigned	934,730	1,184,445
Total General Fund	<u>\$ 1,699,824</u>	<u>\$ 2,004,129</u>
Nonmajor Funds:		
Special Revenue Funds:		
Restricted	\$ 53,829	\$ 67,700
Assigned	21,586	32,526
Permanent Funds:		
Restricted	28,260	28,255
Total Nonmajor Funds	<u>\$ 103,675</u>	<u>\$ 128,481</u>

The general fund total fund balance decreased by \$304,305 from the prior fiscal year primarily due to expenditures exceeding revenues. The nonmajor funds total fund balance decreased by \$24,806 from the prior fiscal year. This was mainly due to expenditures and transfers to other funds exceeding revenues in the special revenue funds.

Budgetary Highlights

The differences between the original and final budget for the general fund were the use of assigned fund balance and applied receipts.

The general fund actual revenues were in excess of budgeted revenues by \$229,514. This was the result of actual amounts being receipted in excess of the budgeted amounts for all revenue categories except transfers from other funds.

The general fund actual expenditures were less than budgeted expenditures by \$452,459. All expenditure categories were within or under budget.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2019, the net book value of capital assets recorded by the Town increased by \$545,713 over the prior year. This increase was the result of current year capital additions of \$774,876 less net disposals of \$24,168 and depreciation expense of \$204,995.

Table 4
Town of Denmark, Maine
Capital Assets (Net of Depreciation)
June 30,

	2019	2018
Land	\$ 1,533,394	\$ 1,533,394
Buildings	264,397	288,447
Building improvements	75,962	84,388
Machinery and equipment	728,911	364,098
Vehicles	612,621	500,478
Infrastructure	902,037	800,804
Total	<u>\$ 4,117,322</u>	<u>\$ 3,571,609</u>

Debt

At June 30, 2019, the Town had \$0 in notes from direct borrowings outstanding versus \$88,148 last year. Refer to Note 5 of the Notes to Financial Statements for more detailed information.

Currently Known Facts, Decisions, or Conditions

Economic Factors and Next Year's Budgets and Rates

The Town has steadily maintained a sufficient undesignated fund balance to sustain government operations for a period of approximately two and one-half months, while also maintaining significant reserve accounts for future capital and program needs.

Contacting the Town's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Office at 62 East Main Street, Denmark, Maine 04022.

TOWN OF DENMARK, MAINE
STATEMENT OF NET POSITION
JUNE 30, 2019

STATEMENT A

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 1,927,685
Accounts receivable (net of allowance for uncollectibles):	
Taxes	89,671
Liens	46,358
Tax acquired property	1,885
Prepaid items	12,402
Total current assets	<u>2,078,001</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	1,533,394
Buildings and equipment, net of accumulated depreciation	<u>2,583,928</u>
Total noncurrent assets	<u>4,117,322</u>
TOTAL ASSETS	<u>6,195,323</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to OPEB	<u>5,938</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>5,938</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 6,201,261</u>

STATEMENT A (CONTINUED)

TOWN OF DENMARK, MAINE

STATEMENT OF NET POSITION
JUNE 30, 2019

	<u>Governmental Activities</u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 165,864
Accrued expenses	2,744
Due to other governments	18,764
Current portion of long-term obligations	4,081
Total current liabilities	<u>191,453</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Net OPEB liability	55,180
Accrued compensated absences	16,500
Total noncurrent liabilities	<u>71,680</u>
TOTAL LIABILITIES	<u>263,133</u>
DEFERRED INFLOWS OF RESOURCES	
Prepaid taxes	4,137
Deferred inflows of resources related to OPEB	10,851
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>14,988</u>
NET POSITION	
Net investment in capital assets	4,117,322
Restricted:	
General fund	116,857
Special revenue funds	53,829
Permanent funds	28,260
Unrestricted	1,606,872
TOTAL NET POSITION	<u>5,923,140</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 6,201,261</u>

See accompanying independent auditors' report and notes to financial statements.

STATEMENT B

TOWN OF DENMARK, MAINE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities
Governmental activities:					
General government	\$ 384,474	\$ 15,206	\$ -	\$ -	\$ (369,268)
Health and welfare	23,033	-	-	-	(23,033)
Public safety	71,413	1,712	-	-	(69,701)
Public works	651,523	18,359	76,609	-	(556,555)
Culture and recreation	28,423	6,637	-	-	(21,786)
County tax	274,163	-	-	-	(274,163)
Education	2,146,975	-	-	-	(2,146,975)
Unclassified	40,562	-	-	-	(40,562)
Total governmental activities	<u>\$ 3,620,566</u>	<u>\$ 41,914</u>	<u>\$ 76,609</u>	<u>\$ -</u>	<u>(3,502,043)</u>

STATEMENT B (CONTINUED)

TOWN OF DENMARK, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	<u>(3,502,043)</u>
General revenues:	
Taxes:	
Property taxes, levied for general purposes	3,302,295
Excise taxes	300,878
Grants and contributions not restricted to specific programs	121,681
Miscellaneous	28,219
Total general revenues	<u>3,753,073</u>
Change in net position	251,030
NET POSITION - JULY 1	<u>5,672,110</u>
NET POSITION - JUNE 30	<u><u>\$ 5,923,140</u></u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF DENMARK, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2019

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 1,845,801	\$ 81,884	\$ 1,927,685
Accounts receivable (net of allowance for uncollectibles):			
Taxes	89,671	-	89,671
Liens	46,358	-	46,358
Tax acquired property	1,885	-	1,885
Prepaid items	12,402	-	12,402
Due from other funds	16,949	62,328	79,277
TOTAL ASSETS	<u>\$ 2,013,066</u>	<u>\$ 144,212</u>	<u>\$ 2,157,278</u>
LIABILITIES			
Accounts payable	\$ 165,864	\$ -	\$ 165,864
Accrued expenses	2,744	-	2,744
Due to other governments	18,764	-	18,764
Due to other funds	38,740	40,537	79,277
TOTAL LIABILITIES	<u>226,112</u>	<u>40,537</u>	<u>266,649</u>
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	4,137	-	4,137
Deferred property tax	82,993	-	82,993
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>87,130</u>	<u>-</u>	<u>87,130</u>
FUND BALANCES			
Nonspendable - tax acquired property and prepaid items	14,287	-	14,287
Restricted	358,819	82,089	440,908
Committed	208,104	-	208,104
Assigned	183,884	21,586	205,470
Unassigned	934,730	-	934,730
TOTAL FUND BALANCES	<u>1,699,824</u>	<u>103,675</u>	<u>1,803,499</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 2,013,066</u>	<u>\$ 144,212</u>	<u>\$ 2,157,278</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF DENMARK, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2019

	<u>Total Governmental Funds</u>
Total Fund Balances	\$ 1,803,499
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	4,117,322
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds shown above:	
Taxes and liens receivable	82,993
Deferred outflows of resources are not financial resources and therefore are not reported in the funds	5,938
Long-term obligations are not due and payable in the current period and therefore are not reported in the funds shown above:	
Accrued compensated absences	(20,581)
Net OPEB liability	(55,180)
Deferred inflows of resources are not financial resources and therefore are not reported in the funds	(10,851)
Net position of governmental activities	<u>\$ 5,923,140</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF DENMARK, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	General Fund	Other Governmental Fund	Total Governmental Funds
REVENUE			
Taxes:			
Property taxes	\$ 3,345,626	\$ -	\$ 3,345,626
Excise taxes	300,878	-	300,878
Intergovernmental	198,290	-	198,290
Charges for services	41,914	-	41,914
Interest income	15,285	347	15,632
Miscellaneous	2,982	9,605	12,587
TOTAL REVENUES	<u>3,904,975</u>	<u>9,952</u>	<u>3,914,927</u>
EXPENDITURES			
Current:			
General government	389,851	-	389,851
Health and welfare	23,033	-	23,033
Public safety	63,787	-	63,787
Public works	571,615	-	571,615
Culture and recreation	28,423	-	28,423
County tax	274,163	-	274,163
Education	2,146,975	-	2,146,975
Unclassified	21,881	18,681	40,562
Capital outlay	694,902	10,727	705,629
TOTAL EXPENDITURES	<u>4,214,630</u>	<u>29,408</u>	<u>4,244,038</u>
NET CHANGE IN FUND BALANCES	(304,305)	(24,806)	(329,111)
FUND BALANCES - JULY 1	<u>2,004,129</u>	<u>128,481</u>	<u>2,132,610</u>
FUND BALANCES - JUNE 30	<u><u>\$ 1,699,824</u></u>	<u><u>\$ 103,675</u></u>	<u><u>\$ 1,803,499</u></u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF DENMARK, MAINE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

Net change in fund balances - total governmental funds (Statement E)	<u>\$ (329,111)</u>
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:	
Capital asset acquisitions	774,876
Capital asset net disposals	(24,168)
Depreciation expense	<u>(204,995)</u>
	<u>545,713</u>
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Taxes and liens receivable	<u>(43,331)</u>
Deferred outflows of resources are a consumption of net position by the government that are applicable to a future reporting period and therefore not reported in the funds	
	<u>(1,980)</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term obligations in the Statement of Net Position	
	<u>88,148</u>
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
Net OPEB liability	(1,390)
Accrued compensated absences	<u>(4,629)</u>
	<u>(6,019)</u>
Deferred inflows of resources are an acquisition of net position by the government that are applicable to a future reporting period and therefore not reported in the funds	
	<u>(2,390)</u>
Change in net position of governmental activities (Statement B)	<u>\$ 251,030</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF DENMARK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Town of Denmark was incorporated under the laws of the State of Maine. The Town operates under the selectmen-manager form of government and provides the following services: general government, health and welfare, public safety, public works, culture and recreation, education and unclassified.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

The Town's combined financial statements include all accounts and all operations of the Town. We have determined that the Town has no component units as described in GASB Statement No. 14 and amended by GASB Statements No. 39 and No. 61.

Implementation of New Accounting Standards

During the year ended June 30, 2019, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 83 "Certain Asset Retirement Obligations". This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. This Statement requires that recognition occur when the liability is both incurred and reasonably estimable. The determination of when the liability is incurred should be based on the occurrence of external laws, regulations, contracts, or court judgments, together with the occurrence of an internal event that obligates a government to perform asset retirement activities. Laws and regulations may require governments to take specific actions to retire certain tangible capital assets at the end of the useful lives of those capital assets, such as decommissioning nuclear reactors and dismantling and removing sewage treatment plants. Other obligations to retire tangible capital assets may arise from contracts or court judgments. Internal obligating events include the occurrence of contamination, placing into operation a tangible capital asset that is required to be retired, abandoning a tangible capital asset before it is placed into operation, or acquiring a tangible capital asset that has an existing ARO. This Statement also requires disclosure of information about the nature of a government's AROs, the methods and assumptions used for the estimates of the liabilities and the estimated remaining useful life of the associated tangible capital assets. If an ARO (or portions thereof) has been incurred by a government but is not yet recognized because it is not reasonably estimable, the

DEATHS

May 1, 2019 – April 30, 2020

Name	Death
Lathrop, George L.	05/04/2019
Vancouyghem, Warren Joseph	06/01/2019
Hale, Irving R.	06/25/2019
Murray, Kenneth Wayne	08/28/2019
Bartlett, Eugene Harlan	08/31/2019
Kiesman, Paul F	09/13/2019
Tanerillo, Michael Anthony	10/23/2019
Booker, Cherylene E.	02/04/2020
Hill, Robert F.	02/23/2020
Perry, Winston D.	03/18/2020
LePage, Lionel R.	03/22/2020
Graffam, Alice M.	03/26/2020
Poliquin, Robert A.	04/09/2020
Mathews, Kathleen M.	04/24/2020