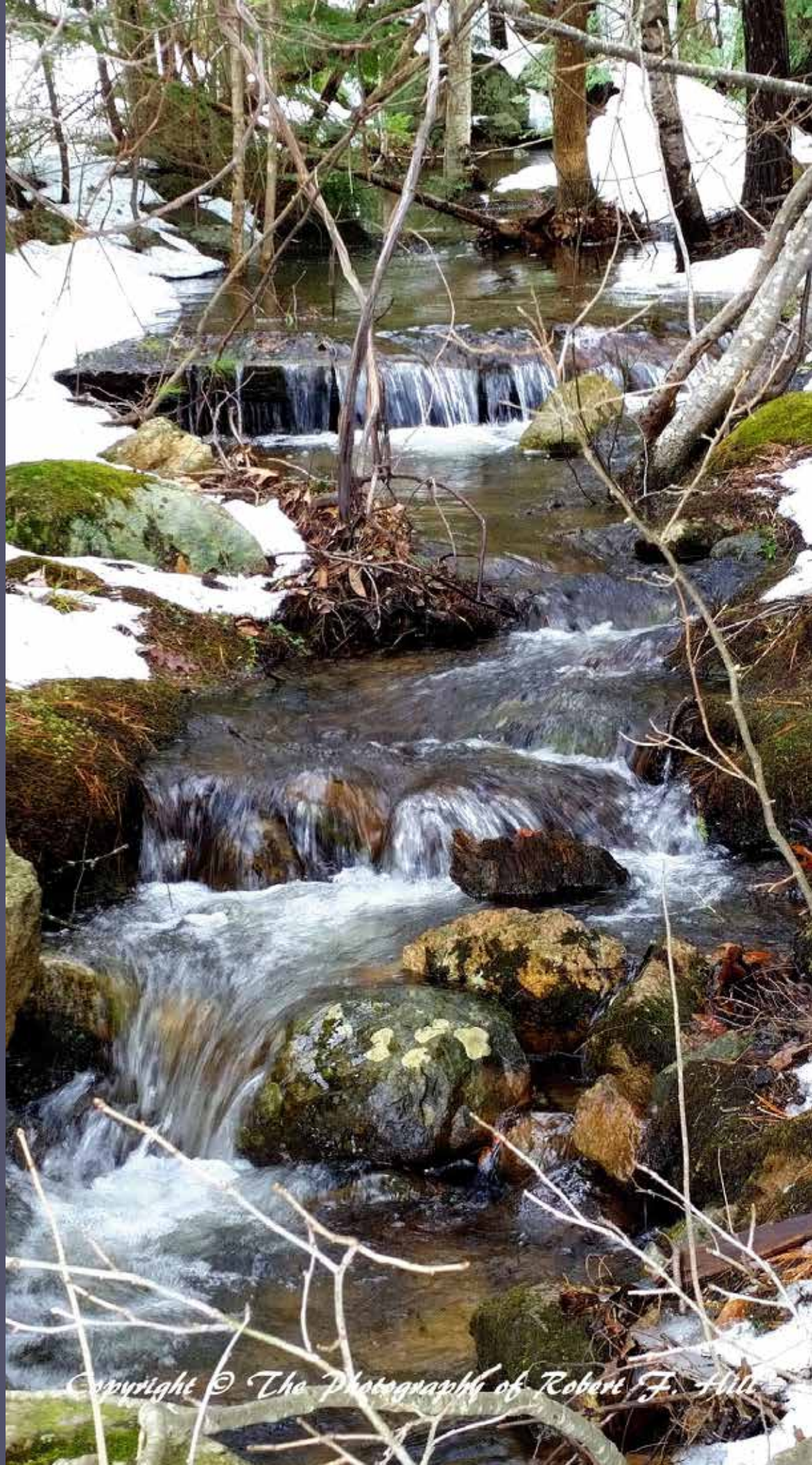


TOWN
OF
DENMARK
MAINE

ANNUAL
REPORT
2018



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Picture taken off the Mountain Road

DEATHS

May 1, 2017 – April 30, 2018

Name	Death
Allen, Mark W.	06/23/2017
Altvater, Melissa Louise	09/14/2017
Alves, Richard M.	05/04/2017
Harding, Charles Joseph	12/28/2017
Hunt, Robert Lloyd	03/07/2018
LeBaron, Charles L.	05/22/2017
Norden, Richard Allen	09/15/2017
O'Brien, Carol	01/16/2018
Parker-Russo, Madeline	04/13/2018
Primus, Conrad G.	11/15/2017
Weishapl, Robert D.	06/08/2017

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ANNUAL REPORT TOWN OF DENMARK, MAINE

A report of the municipal officers of the Town of Denmark, Maine covering the period between July 1, 2017 and June 30, 2018. 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 1, 2018
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 2, 2018
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	207-452-2163	townmanager@denmarkmaine.org
Public Works	207-452-2310	krichardson@denmarkmaine.org
Town Clerk	207-452-2163	aday@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	207-452-2163	mlee@denmarkmaine.org
Plumbing Inspector	207-452-2163	mlee@denmarkmaine.org

The mailing address for any town business is:
62 East Main Street, Denmark, Maine 04022

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



WE DO ACCEPT CREDIT/DEBIT CARDS.

TOWN OF DENMARK

CLERK'S OFFICE HOURS

Monday: CLOSED

Tuesday: 9 AM to 4:30 PM

Wednesday: 9 AM to 4:30 PM

Thursday: 9 AM to 4:30 PM

Friday: 9 AM to 4:30 PM

**Saturday: Second & Last Saturday of the month
9 AM-Noon**

The Clerk's Office will remain open during lunch time.

TOWN OFFICIALS

Selectmen, Assessors and Overseers of the Poor

Richard Snow – 2018

Luke Allocco – 2019

Betty LeGoff – 2020

Interim Town Manager

Town Clerk / Treasurer / Tax Collector / Registrar of Voters

Deputy Clerk

Part Time Deputy Clerk

Public Works Director

Fire Chief/ Fire Warden

Assistant Fire Chief

Deputy Fire Chief

Health Officer

Animal Control Officer

Director of Emergency Preparedness

Director Eastern Slope Airport Authority

Assessor's Agent

Code Enforcement Officer, Plumbing Inspector,

E-911 Addressing Officer & Assistant to Assessor

Bertrand Kendall

Alvina Day

Frances Warner

Marty Wilson

Kenneth E. Richardson

Chris Wentworth

Michael Shrier

Ryan Lord

Leslie Stanicki

Cynthia Eaton

Chris Wentworth

William H. Healey, Jr.

Michael A. Lee

Michael A. Lee

Saco River Corridor Commission

Christopher Wentworth

Superintendent of Schools

Jay Robinson

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

Christopher Burk – 2018

Sharon LeBlanc – 2018 (*alternate*)

Norma Snow – 2019

Budget Committee

Nathan Holbert – 2018

Cherylene Booker – 2019

Michael Berube - 2020

Lee Ann Shand – 2018

Russell Stacy - 2019

Sean Watson - 2018

Board of Appeals

Amy Imdieke – 2018

Michael Berube – 2018

Richard Tabor – 2019 Chair

Matthew Stacy – 2018 Vice-Chair

Melanie Lewis – 2018

Carol Farnsworth- Rhodes – 2019

Planning Board

Laurie Kruczek – 2018

Christine Brown, Co-Chair – 2019

Nathan Holbert – 2020

Michael Stacy – 2018

Donna Dodge, Co-Chair – 2019

Joseph Wightman – 2019

Committee to Assist Selectmen in Disposing of Tax-Acquired Property

Michael Berube – 2018

Bertram Stacy – 2018

Paul Kiesman, Jr. – 2018

Conservation Commission

Jay (Terry) Rhoads, III Chair – 2017
Jacklyn MacFarlane – 2017
Katie Dunn – 2017

Chris Wentworth – 2017
Nathan Holbert – 2017

Diane Lewis – 2017
Melanie Lewis – 2018

Charter Commission

Luke Allocco
Kirk McDermith
Norma Snow

Kathleen Griffith
Terry Rhoades
Ed Enos

Cherylene Booker
Ralph Sarty
Suzanne Linden

Perley Mills Community Forest

Snowmobile Club: Richard Snow – 2016
Planning Board: Luke Allocco – 2017
Board of Selectmen: Richard K. Mason Jr. – 2017

Conservation Commission: Terry Rhoads – 2018
Commission Appointed: John Weisemann – 2018

There are also 3 ex-officio non-voting members:
1 from Bridgton, 1 from Sebago, and 1 from Loon Echo Trust

State Representative – District 69

Hon. Phyllis A. Ginsler

Home Address: 10 Blue Jay Lane, Bridgton, ME 04009

Telephone: 207-647-8257

Capitol Address: House of Representatives

2 State House Station

Augusta, Maine 04333

Telephone (207) 287-4469

Phyllis.Ginzler@legislature.maine.gov

State Senator – District 19

Hon. James M. Hamper

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

Capitol Address: Senate Chamber

3 State House Station

Augusta, Maine 04333

Telephone (207) 287-1505

senatorhamp@gmail.com

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

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

TOWN OF DENMARK, MAINE



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

Office of the Administrative Assistant

Selectmen's Comments

We would like to thank all the dedicated employees who seamlessly keep our Town operating. The office staff for all your time and efforts in keeping the Town Office running smoothly and efficiently. The Public Works Department did a magnificent job keeping our roads safe this year in a winter season that did not want to end.

This past year's former Town Manager, Chris Loughlin, moved to a position in another town. As luck would have it, we were fortunate enough to hire Bert Kendall as the Interim Town Manager. Bert has considerable familiarity with Denmark, as he was our first Town Manager. He is a tremendous asset to the Town and offers a great deal of knowledge, which provides much assistance to the Town and its citizens. We are pleased Bert has agreed to extend his contract for another year, giving the Town time to approve the Charter revision and then to assist in the search for a new Town Manager. Thank you, Bert, for all of your dedication.

One significant change in the Town this year was the implementation of single sort recycling. Another change within the Town which carried over from the previous year was the Town accepting the Pleasant Mountain Cemetery, in which lots are now available for sale to Town residents.

There has been a great deal of work by the Charter Commission and Comprehensive Plan Committee since last Town meeting. We urge you to take the time to attend some of their meetings which are posted on the Town website and to take a moment to read their reports.

Many thanks to all the volunteers who help the community in so many ways. Thank you to the volunteer fire fighters for their dedication to serve and for the willingness to attend necessary training. Those who serve on boards, committees, clubs, and organizations make the Town of Denmark a great place to live.

The Town shares a common problem with all the clubs and organizations in the area; a lack of volunteers. Over the years the number of volunteers has dropped significantly. Those few dedicated individuals who do volunteer provide many services to the community. We urge you all to consider volunteering in some capacity. If you would like to be considered to serve on a Town Committee, please stop by the office and have your name put on a contact list.

The board itself has been busy over the past year, with two newly elected members in June a new light formed within the board. Current policies are being reviewed, new policies have been approved, and job descriptions are either being reviewed or written. The select board strives to make the best decisions for the Town based upon knowledge and research.

Respectfully Submitted,

The Denmark Board of Selectmen
s/Richard Snow – Chairman (June 2018)
s/Luke Allocco (June 2019)
s/Betty LeGoff (June 2020)

TOWN MANAGER'S REPORT 2018

Since I have just worked six months as a three day per week Interim Town Manager starting December 5, 2017, I won't report on the last half of 2017 since I wasn't here. The Town does have two major lawsuits pending from the last 3-4 years, and hopefully my arrival, as Denmark's first Town Manager from 2006-2008, will signal good public relations, a willingness to listen and compromise, and use my 47 years of city management experience to seek common sense solutions and respect for elected officials, staff and residents. I've agreed to work another year as Interim Town Manager, and I appreciate the many residents who have visited my office.

It was a pleasure working with Department Heads, Budget Committee members and Selectmen on the 2018-2019 fiscal year budget. Requests were reasonable, and unspent funds from 2017-2018 were carried over. Since we started with 1.3 million dollars of surplus, with virtually no debt, we can apply almost \$500,000 to the budget to try and maintain last year's 11.25 mil rate. Our Tax Assessor, with the help of his assistant and the Selectmen, added an amount of 2 million dollars of added assessment from permits, which both raises tax revenues and keeps the mil rate stable. In short, the Town of Denmark is in excellent financial shape. If the State Legislature gets to work and passes school funding, and MSAD 72 gives us a moderate increase, then I have confidence in the numbers we will be presenting at Town Meeting June 2nd.

A major initiative from last year which is nearing completion is the work of the Charter Study Commission. Chair Norma Snow and her committee have worked hard to present a final draft to the Selectmen and prepare for attorney review. Major decisions to recommend at a special town meeting this fall include revising the charter, keeping the title Town Manager, and refining the powers, duties and appointment powers of the Selectmen and Town Manager. There was lots of active debate, use of MMA and other local government resources, and a plan to send out a summary of major changes prior to the special town meeting.

Special project new initiatives for the 2018-2019 fiscal year include the following:

- *Continued updating of Town personnel policies and job descriptions.
- *Hopeful conclusion of the two large lawsuits.
- *Apply for additional grants for fire safety and road improvements.
- *Upgrading computers and software applications in the Town Clerk's Office.
- *Presentation of charter study recommendations at a fall special town meeting.
- *Assist with a salary survey of municipal employees in nearby Oxford and Cumberland County towns.
- *Improve enforcement of problem areas such as noise and disturbing the peace.
- *Order new tax maps and seek a new assessment program.
- *Continue to provide quality municipal services, with good public relations, at a reasonable price.

I thought about making a list of all town employees to thank them for their hard work, but then I realized that many are already listed in the Town Report. Special thanks to the staff of the Town Clerk's Office for assembling this Town Report. Kudo's to our DPW crew for doing such a fine job plowing last winter. Thanks to our firefighters and first responders for keeping us safe. Thanks to all the volunteer board members who donate hundreds of hours of their time and expertise. Thanks to the Selectmen for extending my interim agreement and working so hard to keep the town running smoothly.

As our Town Office sign says, "Denmark, Beautiful by Nature".

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

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

Town Clerk, Alvina Day (207) 452-2163 ext 204
Deputy Town Clerk, Frances Warner (207) 452-2163 ext 202
Deputy Town Clerk, Marty Wilson (207) 452-2163 ext 203



Office of Alvina Day, Administrative Assistant
Tax Collector and Town Clerk

TAX COLLECTOR/TOWN CLERK'S COMMENTS

To the Citizens of Denmark:

This year we welcome Bert Kendall back after Chris Loughlin left for another Town. Bert was Denmark's very first Town Manager in 2006.

Any time there is a change in employee's there is extra burden on the department that experiences this. The Clerk's Office is no different. We were very happy to welcome as our new Deputy Clerk, Marty Wilson. Marty has stepped in and learned very quickly the tasks set before her.

The Town Website and Face Book page is being used more and more to keep citizens up to date. Posting to these is not something we have had to do in the past so we ask you to please bare with us, as we are still in the learning stages.

Inland Fisheries and Wildlife are forcing people to use electronic technology to read law books and apply for certain hunting permits. As our Town Clerks duties are also being forced with electronic death, birth and marriage licenses, it looks like the way of the future.

Ever since I was hired as Tax Collector/Town Clerk, etc., my goal has been to have my Deputies able to do all aspects of the office. When and if, I should retire it will be a smooth transition for everyone but as of today, I do not have any plans for an early retirement in the near future.

The Clerk's Office will continue to work with the Board of Selectmen and Town Manager to meet the ever changing needs of the Town.

Micki Warner has been a true asset for the Town and I am really grateful to have her as my Deputy, she has proven herself over and over for the past four years. I would like to say that working with Micki and Marty has been wonderful. We all get along and pitch in to solve/avoid any issues that may come up. This helps the Clerk's Office to be more efficient and always striving for excellency, Thank you both so very much.

It has been very nice to watch the workings of Richard Snow, Betty LeGoff and Luke Allocco together as a Board. Thank you for your support of our Office.

Respectfully Submitted,
s/Alvina Day
Tax Collector/Town Clerk

AVAILABLE EXEMPTIONS FOR REAL ESTATE TAXES

Homestead Exemption: UP TO \$20,000.00 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 1, 2018 and
Saturday, June 2, 2018**

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 1st day of June, 2018 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 Article 2 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 2nd day of June, 2018 at 9:00 AM to act on the Articles in the Warrant beginning with Article 3.

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. One Alternate member of the Board of Directors for MSAD #72 for a term of two years.
- d. Two members of the Planning Board for a term of three years.
- e. One member of the Planning Board for a term of two years.

ARTICLE 3. To see if the Town will adopt the rules of procedure set forth in the Maine Moderator's Manual for conducting this meeting.

ARTICLE 4. To elect members of the Budget Committee as necessary to fill any vacancies. *(Three vacancies.)*

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

ARTICLE 5. To see if the Town will vote to authorize the Board of Selectmen, with the assistance and advice of a committee of three members to be elected by the Town, to dispose of any real estate acquired by the Town through non-payment of taxes thereon, on such terms and conditions (including whether by public auction or sealed bid public sale) as the Board of Selectmen may deem advisable and in the best interests of the Town, including authority to retain, possess, improve, develop, lease or quiet title to any such tax acquired property for such municipal or public purposes, and upon such terms and conditions, as the Board of Selectmen may deem advisable and in the best interests of the Town, provided that in the case of transfer to the delinquent taxpayer(s) or the successor(s) in interest to said delinquent taxpayer(s) the same may be accomplished by private sale, and in all cases of transfer of title to execute and deliver as required municipal quitclaim deeds therefore, and to elect such advisory committee of three members. *(Selectmen recommend this be done.)*

ARTICLE 6. 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 2018-19 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.)

ARTICLE 7. 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 2017-18 fiscal year to the budget accounts that have overruns at the end of the 2017-18 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.)

ARTICLE 8. To see if the Town will vote to appropriate the sum of **\$244,000** from Anticipated Revenues to reduce taxes for the fiscal year of 2018-19 as detailed below:

Excise Tax Revenue	\$220,000	Article 9
State Revenue Sharing	\$ 24,000	Article 9

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

ARTICLE 9. To see if the Town will vote to raise and appropriate the sum of **\$112,647** through taxation, in addition to the **\$244,000** previously appropriated in Article 8 from anticipated revenues for a total appropriation of **\$356,647** for Administration (Town Charges).
(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)

ARTICLE 10. To see if the Town will vote to fix the date of October 19, 2018 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 20, 2018, and the date of April 19, 2019 as the date when the second one-half of taxes are due and payable, with interest on the second installment to start on April 20, 2019, and that an interest rate of 8% per annum be charged on unpaid taxes.
(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)

ARTICLE 11. 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 2018-19 fiscal year and to authorize such interest paid on abatements granted to be appropriated from overlay funds or, if necessary, from the Surplus (Unassigned Fund Balance).
(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)

ARTICLE 12. 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.)

ARTICLE 13. To see if the Town will vote to authorize the Board of Selectmen to cover overruns in the 2018-19 fiscal year budget with overlay funds.
(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)

ARTICLE 14. To see if the town will vote to authorize the Board of Selectmen to pay tax abatements and applicable interest granted during the 2018-19 fiscal year with overlay funds.
(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)

ARTICLE 15. To see if the Town will vote to authorize the Board of Selectmen in the ensuing year, in consultation with the Public Works Director, to issue a Declaration and Order concerning public easements eligible for winter maintenance, subject to an affirmative vote at the next Annual Town Meeting, provided the Board shall make reasonable inquiry and investigation as to the satisfactory documentation of the creation of any said public easement, and shall receive such assurance from the Public Works Director that said winter maintenance may be carried out efficiently and safely, as the Board deems appropriate.

(Selectmen Recommend this be done. Budget Committee vote 3-3.)

ARTICLE 16. To see if the Town will vote to transfer all Snowmobile registration fees received in the 2018-19 fiscal year to the Denmark Draggers Snowmobile Club for trail maintenance.

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

ARTICLE 17. 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, 2018 to June 30, 2019.

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

ARTICLE 18. 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 19. To see if the Town will vote to raise and appropriate the sum of **\$34,178** for Tax Assessments & Maps.

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

ARTICLE 20. To see if the Town will vote to raise and appropriate the sum of **\$22,150** for Property & Vehicle Insurance coverage.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-0.)

ARTICLE 21. To see if the Town will vote to raise and appropriate the sum of **\$126,830** through taxation, for the Transfer Station, Septic Waste Disposal and Recycling.

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

ARTICLE 22. To see if the Town will vote to raise and appropriate the sum of **\$436,498** for the Public Works Department.

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

ARTICLE 23. 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.)

ARTICLE 24. To see if the Town will vote to raise and appropriate the sum of **\$58,700** for the Fire Department.

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

ARTICLE 25. To see if the Town will vote to raise and appropriate the sum of **\$33,000** for Vehicle Fuel.

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

ARTICLE 26. 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.)

ARTICLE 27. To see if the Town will vote to pay the Selectmen individual stipends, in the aggregate amount not to exceed **\$9,000** 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 this be done 6-0.)

ARTICLE 28. 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.)

ARTICLE 29. To see if the Town will vote to raise and appropriate the sum of **\$20,000** for Legal Counsel Services.
(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)

ARTICLE 30. To see if the Town will vote to raise and appropriate the sum of **\$6,500** for the Building and Repair Fund.
(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)

ARTICLE 31. To see if the Town will vote to raise and appropriate the sum of **\$2,504** for the expenses of the Planning Board.
(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-1.)

ARTICLE 32. To see if the Town will vote to raise and appropriate the sum of **\$510** for the expenses of the Board of Appeals.
(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-1.)

ARTICLE 33. To see if the Town will vote to raise and appropriate the sum of **\$8,310** for Denmark Youth Activities.
(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)

ARTICLE 34. To see if the Town will vote to raise and appropriate the sum of **\$3,042** for Animal Control.
(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)

ARTICLE 35. 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.)

ARTICLE 36. 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 6-0.)

ARTICLE 37. To see if the Town will vote to appropriate the sum of **\$463,710** from unassigned fund balance (surplus) and transfer **\$35,000** from capital projects (2017-2018 550 Dump Truck Replacement) and raise **\$41,163** for capital projects as detailed below:

550 Dump Truck	\$120,000
Large Motor Road Grader	\$310,000
Zero Turn Mower	\$ 7,500
Upgrade Computer System	\$ 11,210
PW Backhoe 3 rd of 3 Payments	\$ 36,127
Minus the transfer from capital projects	<u>\$ 55,036</u>
Total Capital Items (Grand Total)	\$539,873

(Selectmen Recommend this be done 2-1. Budget Committee Recommend appropriating \$504,873 from undesignated fund and transferring \$35,000 from capital project funds 5-1.)

ARTICLE 38. 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 2018-2019 fiscal year for capital road projects.

LRAP Funding FY 2017-18 (Last Year): **\$55,136**

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

ARTICLE 39. To see if the Town will vote to appropriate up to **\$100,000** from Restricted Fund Balances-Road Improvement for the 2018-2019 fiscal year for capital road projects.

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

ARTICLE 40. To see if the Town will vote to raise and appropriate **\$87,568.28**, transfer **\$36,290** from unassigned fund balance and carry over **\$92,277.72** from Restricted Fund Balances-Road Improvements for the various approved road projects detailed below:

2018-2019 Road Projects

Rebuild Hill on Allen Road	\$ 30,000
Ditch Denmark Road – Rocky Knoll to Fryeburg	\$ 12,500
Pave Hio Ridge Road – Finish to Mountain Road	\$ 56,440
Pave Mountain Road – Hio Ridge to Bridge	\$ 79,696
Finish paving Town Office lot	<u>\$ 37,500</u>
Grand Total	\$ 216,136
Minus restricted fund balance	<u>\$ (92,277.72)</u>
Balance of:	\$ 123,858.28

(Selectmen Recommend this be done 2-1. Budget Committee Recommends taking money from surplus 5-1.)

ARTICLE 41. 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.)

ARTICLE 42. To see if the Town will vote to raise and appropriate **\$2,500** and carry over \$10,000 from the fiscal year 2017-2018 for a total of **\$12,500** for the Comprehensive Plan in 2018-2019.

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

ARTICLE 43. To see if the Town will vote to authorize the Board of Selectmen to sell by public bid or other competitive process personal property with a value of **\$30,000** or less and deemed excess by the Board of Selectmen; to place the 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, provided, however, that the Board shall conduct a public hearing on the proposed expenditure of such capital reserve funds for the purchase of equipment for said Department prior to any purchase.
(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-1.)

ARTICLE 44. 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. Budget Committee Recommends this be done 6-0.)

ARTICLE 45. To see if the Town will vote to raise and appropriate **\$7,980** for Agency Requests as detailed below:

Agency	Approved 2017/2018	Proposed 2018/2019
Eastern Slope Airport	\$ 500	\$ 500
Community Concepts	\$1,000	\$1,000
Home Health (Maine Health)	\$ 600	\$ 600
Lakes Environmental Association	\$1,000	\$1,000
Reach (Sexual Assault Prev Services)	\$1,000	\$ 300
Saco River Corridor Commission	\$ 300	\$ 300
Salvation Army	\$ 500	\$ 500
Seniors Plus	\$ 100	\$ 500
Brownfield Food Pantry	\$ 500	\$ 500
Tri-County Mental Health	\$1,200	\$1,200
Life Flight	\$ 580	\$ 580
American Red Cross	\$ 0	\$ 500
Safe Voices	<u>\$ 0</u>	<u>\$ 500</u>
	\$7,280	\$7,980

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

ARTICLE 46. 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.)

ARTICLE 47. To see if the Town will vote to raise and appropriate **\$2,500** for the Denmark Arts Center-Children's Programs.
(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-1.)

ARTICLE 48. 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 4-1-1.)

ARTICLE 49. 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 2018-19 fiscal year.

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

ARTICLE 50. 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 2018-19 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.)

ARTICLE 51. To see if the Town will vote to authorize the Board of Selectmen to appoint a 5-7 member committee to study the need and benefit of a full time Fire Chief and to report back to the Board within 9 months time.

(Selectmen Recommend this be done 2-1.)

s/Richard Snow, Chairman

s/Luke Allocco

s/Betty LeGoff

Board of Selectmen

The Selectmen hereby give notice that the Registrar of Voters will be in session at the Municipal Office on Thursday, May 31, 2018 between the hours of 2:00 P.M. and 3:00 P.M. for the purpose of correcting the list of voters.

Alvina Day, Registrar

ASSESSMENTS FOR 2018-2019

	Approved <u>2016-2017</u>	Proposed <u>2017-2018</u>	Proposed <u>2018-2019</u>	Proposed Surplus <u>2018</u>	Other Funds <u>2018</u>
Administration (Town Charges)	\$322,110	222,210	112,647		244,000
Assessing	20,400	21,900	34,178		
Property & Vehicle Insurance	20,000	20,600	22,150		
Transfer Station	113,830	108,830	126,830		
Public Works Department	403,521	192,880	436,498		
Street Lights	4,900	5,000	5,000		
Fire Department	44,850	49,500	58,700		
Vehicle Fuel	42,000	30,600	33,000		
Ambulance	8,400	8,400	8,400		
General Assistance	4,000	2,600	3,000		
Legal Counsel	15,000	15,000	20,000		
Building & Repair	7,500	6,500	6,500		
Planning Board	2,360	1,600	2,504		
Board of Appeals	610	510	510		
Youth Activities	5,500	3,530	8,310		
Conservation Commission	-0-	-0-	-0-		
Animal Control	3,000	2,400	3,042		
Fireworks	4,000	4,000	4,000		
Capital Projects	150,000	-0-	41,163	463,710	35,000
Capital Road Projects	180,000	139,250	87,568	36,290	247,414
Unanticipated Expenses	12,000	12,000	12,000		
Lakes Environ. Assoc.	1,000	1,000	1,000		
Seniors Plus	100	100	500		
Tri-County Mental Health	1,200	1,200	1,200		
Western Maine Transport.	230	230	-0-		
Eastern Slope Airport	500	500	500		
Home Health Visiting Nurses	600	600	600		
Community Concepts	1,000	1,000	1,000		
Saco River Corridor Comm.	300	300	300		
Harvest Hills Animal Shelter	1,150	1,150	1,150		
REACH	250	250	300		
Salvation Army- Local Chapter	500	500	500		
Brownfield Food Pantry	500	500	500		
Denmark Public Library	5,000	5,000	5,000		
Children's Program	2,500	2,500	2,500		
Lifeflight Foundation	580	580	580		
Perley Mills Comm Forest	8,500	-0-	-0-		7,000
Comprehensive Plan	-0-	-0-	2,500		10,000
Historical Society	-0-	-0-	1,000		
American Red Cross	-0-	-0-	500		
Safe Voices	-0-	-0-	500		
Total	1,170,668	862,720	1,046,130	500,000	543,414
From Surplus	-0-	36,000	500,000		
From Other Funds	225,212	639,650	543,414		
Grand Total	1,395,880	1,538,370	2,089,544		

ASSESSOR'S REPORT

Real Estate	\$298,584,590.00
Total Assessed Value	\$298,584,590.00

Tax Rate	\$11.25
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Exemption of Property:	
Veteran's Exemption	\$ 426,000.00
Homestead Exemptions	\$ 6,640,000.00
Total Exemptions	\$ 7,066,000.00

REPORT OF TAX COLLECTOR

Thru 4/30/2018

2018 Taxes Committed, August 08, 2017	\$3,359,076.64
Paid to Treasurer	\$3,122,372.16
Abated by Assessors	\$ 2,141.93
2018 Taxes Paid in 2017	<u>\$ 6,668.37</u>
Uncollected Taxes	\$ 227,894.18

Taxes Collected:	
2015 Tax Liens	\$ 1,152.50
2016 Tax Liens	\$ 22,905.89
2017 Tax Liens	\$ 43,153.46
2017 Real Estate Taxes	\$ 216,601.01
2018 Real Estate Taxes	\$3,122,372.16
2019 Prepayments	<u>\$ 17,772.02</u>
TAXES COLLECTED	\$3,423,957.04

2017 ABATEMENTS

ACCT	Name	Amount
072	Verhoorn, Frank C., Jr. – Trustee	\$1,568.59
1207	Ford, Chester V., The Estate of & H. Charlotte	\$ 590.96
1829	<u>Erickson, Julie & Jeffrey</u>	<u>\$ 39.38</u>
Total for 3		\$2,198.93

2018 ABATEMENTS

ACCT	Name	Amount
1237	Bruno, Peter & Judith	\$2,316.15
1090	Devereux, Patricia A.	\$ 97.42
1391	Forster, Ken & Donna	\$ 329.06
1344	Forster, Ken & Donna	\$ 158.20
1325	Potter, Danny- Vacant Lot	\$ 486.53
1329	Draco, Vinny- Vacant Lot	\$ 297.29
714	<u>Town of Denmark-Billing Error</u>	<u>\$ 58.16</u>
Total for 7		\$3,742.81

2017 SUPPLEMENTALS

ACCT	Name	Amount
1392	Harrington, Joshua	\$1,249.75
2108	Verhoorn, Frank & Shirley	\$2,121.75
492	<u>Hunt, Robert L. & Elizabeth L.</u>	<u>\$1,082.80</u>
Total for 3		\$4,454.30

2018 SUPPLEMENTALS

ACCT	Name	Amount
2065	Willett, Michael A	\$1,112.85
2092	Bowles, Kelly & Nathan	\$1,056.71
641	Byron, David M & Susan J	\$ 153.45
2100	Byron, Gerard E.	\$ 724.61
2093	Desmaris R & St. John, Diana	\$ 384.41
1964	Zelman, Ellen H	\$1,889.10
1741	<u>Douglass, Gregory W & Jeen</u>	<u>\$ 92.59</u>
Total for 7		\$5,413.72

TRUST FUNDS

Eugenia Parker Trust Fund

Balance 4/30/2017	\$ 1,234.09
Interest earned	<u>.36</u>
Balance 4/30/2018	\$ 1,234.45
Norway Savings Bank	

Robert Griffin Flag Fund

Balance 4/30/17	\$ 1,323.38
Interest earned	<u>.36</u>
Balance 4/30/18	\$ 1,323.74
Norway Savings Bank	

CEMETERY TRUST ACCOUNT BALANCES

As of 4/30/2018

	<u>Original Fund</u>	<u>Balance 4/30/2018</u>
Mt. Pleasant Cemetery, Denmark Road	\$ 3,848.81	\$ 4,800.80
Deering Cemetery, Hio Ridge Road	700.00	2,250.40
Gilman Cemetery, Rocky Knoll Road	1,300.00	1,304.23
Bean Cemetery, Bull Ring Road	800.00	1,851.34
Head Cemetery, East Main Street	100.00	147.88
Pingree/Wilson Cemetery, Bull Ring Road	300.00	678.66
L.A. Berry/Village Cemetery, Little Pond Road	287.66	300.48
Hilton Cemetery, Hio Ridge Road	200.00	276.64
Fessenden/Jack Cemetery, Fessenden Hill Road	200.00	287.39
Wales Cemetery, East Main Street	200.00	374.62
Holt Cemetery, Lords Hill Road	450.00	710.07
Pingree Cemetery, Berry Road	<u>1,000.00</u>	<u>2,877.32</u>
TOTALS	\$ 9,386.47	\$ 15,859.83
Statement Balance 4/30/2018		\$ 15,859.83
To be expended to L.A. Berry Cemetery		\$ (0.03)
		\$ 15,859.80

DONATION FUNDS

Denmark Fire Department Donation Fund

Balance 4/30/2017	\$ 13,739.24
Interest earned	1.19
Donations/Deposits	\$ 12,855.00
Expended	<u>-17,607.43</u>
Balance 4/30/2018	\$ 8,988.00
Norway Savings Bank	

Denmark First Responders Donation Fund

Balance 4/30/2017	\$ 7,144.47
Interest earned	1.61
Donations/ Deposits	\$ 2,100.00
Expended	<u>\$ 2,100.00</u>
Balance 4/30/2018	\$ 7,146.08

MISCELLANEOUS FUNDS

Capital Equipment/Improvement – CD

Balance 4/30/2017	\$ 67,885.44
Interest earned	<u>647.72</u>
Balance 04/30/18	\$ 68,533.16
Norway Savings Bank	

Nestle Waters Water Monitoring Fund

Balance 4/30/17	\$ 44,508.68
Interest earned	49.52
Donation	5,000.00
Expended	<u>0.00</u>
Balance 4/30/18	\$ 49,558.20

**Unpaid 2017 Tax Liens
As of April 30, 2018**

Acct	Name -----	
1229	ADAMS, STEPHEN A	523.51
414	BRILL, DAVID S.	47.26
1661	BUSH, GERTRUDE, HEIRS OF	392.45
1637	BUSH, JESSICA	2,431.25
1864	CADY, PAUL JR	32.52
137	CRONIN, DEBRA T	1,988.66
336	DANE BECK HOLDINGS TRUST	1,289.07
1314	DOE, MARILYN G	1,654.73
661	FOURNIER, BRUCE	464.76
1818	FROST, GEORGE	1,410.38
150	GILLIS, EUGENE M & EVELETH M	926.51
1790	GREENLAW, KAREN & RICHARD	141.29
1201	HANNIGAN, ROBERT G	1,095.42
1338	HRINIAK, RICHARD J & JANET A	355.96
1393	HUNKINS, JOSEPH & NANCY, TRUSTEES	3,705.64
1	JOHNSON, SETH THOMAS	187.52
962	JORDAN, JOSEPH J. JR.	1,563.37
1223	JORDAN, MARY ELLEN	548.47
598	LEARY, EDWARD & OLIVEIRA, RONALD F	437.31
674	LEARY, EDWARD & OLIVEIRA, RONALD F. ET ALS	418.04
1123	LEBLANC, ROBERT & SHARON	3,613.24
151	LITTLEFIELD, PORTER	765.93
1303	LYTLE, BRADLEY D	3,198.20
1956	MEECH, CHARLES WILLIAM JR	408.25
287	MELLOR, JEFFREY M	546.00
453	MILLMAN, GERARD P	1,047.02
244	MOORE, DONALD O	1,590.56
1040	NAGLE, SHARON & DAVID	651.06
473	ONEILL, WILLIAM & MARIE	599.02
827	RAGUSA, CHRISTOPHER A - TRUSTEE	1,626.65
731	RAGUSA, CHRISTOPHER A. - TRUSTEE	133.12
937	REAGAN, THOMAS	80.88
965	REJ, WALTER & ROSE	459.75
848	REVOCABLE TRUST AGREEMENT	4,300.12
883	REVOCABLE TRUST AGREEMENT	128.86
1658	SMITH, MARILYN R.	3,854.00
1148	STASIEWSKI, WILLIAM & PATRICIA	2,057.47
533	STOREY, SUZANNE	1,202.07
1961	TRAFTON, LARRY T. SR	774.44
230	UPHAM, ELIHU J.A.	1,121.21
207	VALLEY, REED	522.34
743	VANDERSEA, CRAIG H.	282.98
Total for 42 Accounts		48,577.29

2018 Unpaid Real Estate Taxes

As of April 30, 2018

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

Acct	Name ----	Balance Due
755	285 SHORE ROAD REALTY TRUST	59.57
798	285 SHORE ROAD REALTY TRUST	1,790.72
1229	ADAMS, STEPHEN A	1,175.29
31	ALLEN MOUNTAIN, LLC	2,769.15
34	ALLEN MOUNTAIN, LLC	483.90
1335	ANDERSON, LISA	0.01
1442	ANGELL, RICHARD A & EVANGELINE	3,011.17
304	ARNOLD, JOHN R. JR.	1,315.33
1509	BALABANIS, DAVID R JR	911.25
1507	BALABANIS, ELAINE F. - TRUSTEE	630.52
1199	BARTLETT, E HARLAN	1,313.94
299	BELLA, JENNIFER MARIE	33.75
530	BOCCIERI, EWELINA	383.62
1108	BOLAS, EDWIN P & ARLENE, HEIRS OF	3,291.30
2092	BOWLES, KELLY	428.40
584	BOWMAN, PHYLLIS A	419.17
1558	BOYER, WILLIAM E & ELLEN M	810.73
1545	BREDAHL, STEVEN RICHARD	2,877.35
414	BRILL, DAVID S.	2,029.84
574	BURNELL, WESLEY P & SHERRY L	1,799.33
1661	BUSH, GERTRUDE, HEIRS OF	352.35
1637	BUSH, JESSICA	2,412.23
709	BUTTS, GERALD J & NANCY D	784.69
875	BYRNE, JANE L	3,818.70
1864	CADY, PAUL JR	225.00
272	CALLANAN, TINA	305.89
153	CALLANAN, TINA L	1,426.61
502	CALLEGARI, DIANE & WHITNEY, R G	331.65
417	CALLEN, DYLAN	327.83
1548	CARLSON, F ROY & WILLIAM ET ALS	4,242.26
2081	CHOYCE, RICHARD C.	600.22
986	CONCANNON, JOSEPH A & HELEN D	770.57
190	CONROY, TERRENCE & LAUREN	2.53
1239	CONROY, THOMAS M & MELISSA D	3,013.20
1802	COSTELLO, PAUL M & SHARON M.	3,784.22
1612	CREWE, DANIEL N. - TRUSTEE	34.20
1613	CREWE, DANIEL N. - TRUSTEE	1,479.65
1616	CREWE, DANIEL N. - TRUSTEE	190.80
137	CRONIN, DEBRA T	1,835.44
1831	CURLEY, MICHAEL	90.00
769	CUTRONE, JOSEPH P.	1,441.91
336	DANE BECK HOLDINGS TRUST	1,376.10
1473	DELGAUDIO, ANTHONY J	249.44
1474	DELGAUDIO, ANTHONY J	237.49
427	DEMMONS, JAMES	172.18

2009	DESROCHE, ROD	2,466.56
1090	DEVEREUX, PATRICIA A	1,245.38
1314	DOE, MARILYN G	1,391.74
1560	DOW, MARY L & WILLARD L	445.97
974	DRAKE FAMILY LIVING TRUST	2,829.71
591	DUMONT, DONALD A & GAIL	27.00
474	DURGIN, DAVID S	421.76
1340	DURHAM, CATHERINE S & KEITH A	862.23
664	ELA, DWAYNE A	557.67
1379	ERICKSON, JULIE	29.40
1987	ESPINOLA, ESPERANZA & EDUARDO	182.59
885	FARRELL, TREVOR B.	317.25
1903	FILBIN, PATRICIA A. - TRUSTEE	767.30
33	FILES, WILLIAM E	252.57
1030	FINN, MATTHEW J, ESTATE OF	644.34
1251	FITZPATRICK, EARL W & ELEANOR	2,253.43
812	FODERO, MARK D & SALLY W	2,242.12
661	FOURNIER, BRUCE	409.61
660	FOURNIER, BRUCE A & DONNA	1,502.66
61	FRANCES, ELIZABETH J	240.67
632	FRIEDMAN, MICHAEL G	623.42
626	FRIZZOLA, TERESA J	3.61
1818	FROST, GEORGE	1,338.08
1187	GALLIEN, WILFRED G JR & DARLENE	4,152.88
127	GANTEAUME-RICHARDS, RACHEL	469.01
659	GENEST, MICHAEL P	795.04
782	GENEST, ROBERT	1,907.38
1042	GENTZ, STEVEN F	1,438.09
113	GEORGE, PHILIP W	3,334.05
150	GILLIS, EUGENE M & EVELETH M	813.26
1162	GOMPERT, DAVID C & CYNTHIA A	1,988.60
1988	GOULATIS, JAMES L.	183.71
1766	GRABAU, HANS RICHARD	144.27
1403	GRACE, EDWARD F. JR & MARTHA A.	2,318.90
766	GUIDI, JAMES P	3,338.05
452	HALLAS, BRIAN HEIRS OF &	841.95
1201	HANNIGAN, ROBERT G	976.84
924	HANSEN, RICHARD E.	3,317.40
567	HARRIS LAND HOLDINGS LLC	450.32
1482	HASTINGS, PETER ET AL	136.60
651	HILL, BRENDA S	1,858.16
599	HILL, WILLIAM R	394.76
806	HODGES, ELIZABETH - HEIRS OF	1,821.62
603	HOLMES, DAVID G	56.70
371	HOLMES, DAVID G.A. &	1,334.67
682	HOLT, KEITH E.	287.04
1702	HOUE, DANIEL G & SHANNON L	447.98
1788	HOWARTH, JON	0.59
1338	HRINIAK, RICHARD J & JANET A	317.02
1393	HUNKINS, JOSEPH & NANCY, TRUSTEES	3,611.59
1373	HUPPE, ARRON P	2,062.60

521	HURLEY, MARLENE	1,031.57
1141	JACKSON, WALTER & ELLEN	1,945.12
2008	JERAULD, ALAN	421.88
2052	JOHNSON, JAMES H.	234.88
807	JOHNSON, LARRY R	2,680.02
1	JOHNSON, SETH THOMAS	249.75
996	JORDAN, JORDAN & LIMANEK	199.59
962	JORDAN, JOSEPH J. JR.	2,446.42
1223	JORDAN, MARY ELLEN	961.43
2044	K & W TIMBERLANDS, LLC	129.04
1784	KALLANDER, BARRY & CAROL	202.50
507	KEITH, BARRY H	1,796.39
515	KEITH, BARRY H & PAMELA J	74.59
745	KNAPP, GUENTHER	4.39
813	KNAPP, GUENTHER & EDELTRAUD	78.13
82	KNIGHT, GEORGE C, ESTATE OF	335.25
1510	LANDRY, CLIFFORD W. & JACQUELINE	612.27
1083	LARHETTE, RICHARD K & KIMBERLY A	424.81
24	LAWRENCE, JOEL D.	505.52
598	LEARY, EDWARD & OLIVEIRA,	395.78
674	LEARY, EDWARD & OLIVEIRA, RONALD F. ET ALS	398.14
1123	LEBLANC, ROBERT & SHARON	3,964.73
580	LESKE, NANCY SMITH	1,540.69
2058	LEWIS, MELANIE	569.98
636	LEWIS, MELANIE E	345.20
151	LITTLEFIELD, PORTER .	720.23
846	LONG, TARYN M.	2,366.94
690	LOUD, SAMUEL R.	1,255.83
1427	LYNCH, ANNE P & BRIAN J	6.46
1756	LYONS, GARY W.	338.45
1303	LYTLE, BRADLEY D	2,844.34
1313	MACFAWN, IAN S	1,598.57
343	MALESPINI, STEVEN M	421.93
1246	MARDEN, JANICE MARY, ET ALS	1,659.15
740	MARLOWE, PETER W SR	771.97
2017	MARSHALL, JON A,TRUSTEE OF THE	288.67
2016	MARSHALL, KRISTI J. TRUSTEE OF	307.91
390	MASON, RICHARD K JR	635.34
2005	MATTHEWS, SYLVIA	42.30
216	MCGRATH DENMARK, LLC	1,536.08
218	MCGRATH DENMARK, LLC	2,027.49
220	MCGRATH DENMARK, LLC	1,743.24
222	MCGRATH DENMARK, LLC	837.39
973	MCGRATH DENMARK, LLC	258.37
1754	MCGRATH DENMARK, LLC	1,754.09
215	MCLEAN, JOHN	66.52
1956	MEECH, CHARLES WILLIAM JR	367.65
360	MEEHAN, DEBORAH L.	2,262.15
1178	MELANSON, RICHARD C JR, HEIRS OF	82.91
1179	MELANSON, RICHARD C JR, HEIRS OF	131.90
287	MELLOR, JEFFREY M	494.66

453	MILLMAN, GERARD P	1,091.25
66	MOORE, ANDREW & DONALD	282.49
68	MOORE, ANDREW & DONALD	402.41
144	MOORE, ANDREW & DONALD	280.35
244	MOORE, DONALD O	1,456.31
683	MORIN, JOHN W	270.37
1630	MOY, LUCY	1,862.40
1666	MOY, LUCY	112.44
163	NAGLE, DAVID & SHARON & LEE ANN	421.87
1040	NAGLE, SHARON & DAVID	602.78
455	OBERTON, RICHARD & DOROTHY	255.43
473	ONEILL, WILLIAM & MARIE	552.38
1058	OTIS, DAVID J & ANNE	1,510.31
1989	PAASCHE, ROSS	175.27
511	PANZONE, STEVEN & TRICIA L	298.12
1721	PASADENA HILLS 2016 IRREVOCABLE TRUST OF 2005	1,970.21
2024	PERHAM, KENNETH & HEIDI	164.79
2070	PLEASANT MOUNTAIN FARMS	1,255.95
1452	POWERS, THOMAS & WELCH, BARBARA	1,912.50
699	PRATT, ADDISON H JR	1,010.47
702	PRATT, ADDISON H JR	83.19
967	RAFFONI, MELISSA A. - TRUSTEE	3,493.24
827	RAGUSA, CHRISTOPHER A - TRUSTEE	3,148.99
731	RAGUSA, CHRISTOPHER A. - TRUSTEE	205.99
263	RAMSDELL, HELEN	351.68
454	RANDALL, JOSEPH	220.33
459	RANDALL, JOSEPH	411.58
1681	RANDALL, JOSEPH	532.01
1598	RAYMOND, LINDA J.	2,029.28
937	REAGAN, THOMAS	50.63
552	REGAN, KATHLEEN J	306.90
241	REHMERT, NICHOLAS J.	905.85
229	REILLY, THOMAS M & JACALYN A	0.54
965	REJ, WALTER & ROSE	426.15
848	REVOCABLE TRUST AGREEMENT	4,136.40
883	REVOCABLE TRUST AGREEMENT	97.09
2113	RHODES, MATTHEW	1,549.80
1768	RICHARDS, GOLA WOLFSON	136.69
2118	RIPLEY, IBRA L. III	410.78
1192	ROBERTSHAW, THOMAS	812.42
140	ROGERS, SUSAN B	645.52
1744	RUDOLPH, MARLIN E	370.97
1034	RUSSO, ELAINE - HEIRS OF	1,022.17
1892	SAMPSON, TODD	58.84
858	SCHWARTZ, KARL D	5,018.51
1091	SEEMAR, ANDREW & KATHLEEN	1,132.16
1130	SHAWVER, DOUGLASS J & NANCY &	1,682.16
2106	SHIBLER, SUSAN L.	217.18
2107	SHIBLER, SUSAN L.	156.26
1658	SMITH, MARILYN R.	3,704.40
118	SMITH, THOMAS DALE	912.08

1041	ST.CYR, JEFFREY W & DEBORAH E	1,338.19
1148	STASIEWSKI, WILLIAM & PATRICIA	1,964.70
1538	STEN FAMILY LLC	1,547.77
1475	STEVENS, GEORGE J & LAURIE E	201.18
96	STEVENS, MARK J	229.54
2018	STEVENS, MARK J	551.48
1478	STEVENS, MARK JACKSON	4,015.69
533	STOREY, SUZANNE	1,136.36
865	SUTHERLAND, TERRY A	7.46
951	TABOR, RICHARD	1,100.02
1830	TABOR, RICHARD SCOTT	366.64
1644	THOMAS, MARK	2,706.02
722	TIERNEY, JOHN	829.29
1961	TRAFTON, LARRY T. SR	722.25
1039	TULLY, IAN CARVER	1,922.40
230	UPHAM, ELIHU J.A.	1,063.24
207	VALLEY, REED	973.91
743	VANDERSEA, CRAIG H.	239.96
1897	VARNEY, ELIZABETH BARBER	1,605.05
778	VOZELLA, CAROLINE	547.34
528	WADE, JAMES A & MARYANN	976.33
851	WALKER, DANIEL J. - HEIRS OF	2,065.10
622	WALKER, GEORGE B	230.96
385	WEBB, GAYNOR D	917.55
1534	WELLS-GOODWIN, DANA-BETH	1,240.48
933	WHITE, CHRISTINE & JASON	34.88
733	WHITE, WALTER J & LINDA A	100.63
824	WHITE, WALTER J & LINDA A	1,526.29
820	WILDE, CAROL B	1,884.54
862	WILKINS, KEVIN	2,652.75
2026	WINTERBOTTOM, JAMES F.	3,507.97
243	WIST, JOSEPH F JR	795.77
4	WOITKO, DAVID L & BELINDA L	35.21
1436	WOODBURY, PETER L & VASH,CAROL	2,019.82
1399	ZAMPELL, JOSEPH A & MICHELLE M	658.69
1421	ZAMPELL, JOSEPH A & MICHELLE M	1,352.64
1718	ZINA, ROCKY	191.25
Total for 235 Accounts		254,639.50

Revenue Summary Report

Department(s): ALL
July 1, 2017 to April 30, 2018

Account	Budget Net	Debits	Credits	YTD Net
101 - REVENUES	3,767,778.05	3,236.36	3,834,994.39	3,831,758.03
01 - GENERAL TAXES	3,600,328.05	2,453.92	3,655,249.63	3,652,795.71
40000 - RE PP TAX REVENUE	3,359,078.05	0.00	3,367,049.17	3,367,049.17
40020 - MOTOR VEH EXCISE TAXES	210,000.00	2,396.52	235,243.64	232,847.12
40021 - BOAT EXCISE TAXES	2,000.00	57.40	1,960.60	1,903.20
40022 - RAPID RENEWAL EXCISE TAXES (MV)	18,000.00	0.00	16,449.42	16,449.42
40023 - ON-LINE BOAT EXCISE TAXES (BT)	250.00	0.00	399.40	399.40
40030 - COST & INTEREST ON TAXES	11,000.00	0.00	2,751.71	2,751.71
40060 - TREE GROW/OPEN SPACE/CONSERVAT	0.00	0.00	31,395.69	31,395.69
10 - LICENSES & PERMITS	3,100.00	0.00	2,940.00	2,940.00
40114 - TOWN PLUMBING FEES	3,100.00	0.00	2,910.00	2,910.00
40180 - ON-LINE BURN PERMITS	0.00	0.00	30.00	30.00
20 - INTERGOVERNMENTAL REVENUES	138,750.00	0.00	119,726.12	119,726.12
40226 - STATE REVENUE SHARING	24,600.00	0.00	21,729.29	21,729.29
40227 - D.O.T. BLOCK GRANT	53,900.00	0.00	55,136.00	55,136.00
40229 - BLDG/REPAIR REIMBURSEMENT	0.00	0.00	914.00	914.00
40230 - HOMESTEAD EXEMPTION	23,000.00	0.00	37,735.00	37,735.00
40231 - VETERAN REIMBURSEMENT	1,250.00	0.00	1,618.00	1,618.00
40232 - STATE GAS REIMBURSEMENT	400.00	0.00	0.00	0.00
40234 - TREE GROWTH	35,000.00	0.00	0.00	0.00
40235 - SNOMOBILE REIMBURSEMENT	0.00	0.00	860.60	860.60
40238 - GAS & OIL REIMBURSEMENT	0.00	0.00	577.53	577.53
40281 - ROAD/ BRIDGE/DAM REVENUE	600.00	0.00	1,155.70	1,155.70
30 - TOWN CHARGES	24,800.00	776.44	49,701.14	48,924.70
40030 - COST & INTEREST ON TAXES	0.00	764.44	6,522.62	5,758.18
40300 - AGENT FEE	6,000.00	12.00	5,996.92	5,984.92
40301 - POSTAGE	0.00	0.00	195.76	195.76
40305 - CODE ENFORCEMENT FEE	6,000.00	0.00	8,395.84	8,395.84
40320 - TRANSFER STATION FEES	12,000.00	0.00	0.00	0.00
40334 - ANIMAL CONTROL/SHELTER FEES	600.00	0.00	0.00	0.00
40450 - MISC TOWN CHARGES REVENUES	200.00	0.00	28,590.00	28,590.00
40 - OTHER REVENUES	800.00	6.00	7,377.50	7,371.50
40301 - PLANNING BD FEES-ZONE/COND USE	800.00	0.00	139.00	139.00
40334 - ANIMAL CONTROL OFFICER	0.00	6.00	365.00	359.00
40410 - INTEREST EARNINGS	0.00	0.00	10.50	10.50
40431 - SALE OF MUNICIPAL PROPERTY	0.00	0.00	5,625.00	5,625.00
40440 - INSURANCE CLAIMS & REFUNDS	0.00	0.00	1,238.00	1,238.00
102 - GENERAL GOVERNMENT	2,850.00	0.00	4,291.12	4,291.12
01 - ADMINISTRATION (T.CHARGES)	250.00	0.00	700.00	700.00
40411 - MUNIC. BLDG. RENTALS	250.00	0.00	700.00	700.00
10 - GENERAL ASSISTANCE	400.00	0.00	551.00	551.00
40228 - GA STATE REIMBURSEMENT	400.00	0.00	551.00	551.00
40 - RECREATION (YOUTH ACTIVITIES)	2,200.00	0.00	3,040.12	3,040.12
40350 - YOUTH ACTIVITIES FUNDS	2,200.00	0.00	3,040.12	3,040.12
105 - PUBLIC WORKS	0.00	0.00	31,350.39	31,350.39
02 - TRANSFER STATION	0.00	0.00	31,350.39	31,350.39
40320 - TRANSF.STATION FEES/TEL/STICKE	0.00	0.00	31,350.39	31,350.39
215 - CAPITAL EQUIPMENT	0.00	0.00	486.43	486.43
01 - CAPITAL EQUIPMENT	0.00	0.00	486.43	486.43

Revenue Summary Report

Department(s): ALL
July 1, 2017 to April 30, 2018

Account	Budget Net	Debits	Credits	YTD Net
215 - CAPITAL EQUIPMENT CONT'D				
00001 - INTEREST	0.00	0.00	486.43	486.43
216 - NESTLE WATER CONTRACT	0.00	0.00	37.20	37.20
01 - NESTLE WATER CONTRACT	0.00	0.00	37.20	37.20
00001 - INTEREST	0.00	0.00	37.20	37.20
217 - FIRE DEPARTMENT DONATION	0.00	0.00	5,250.57	5,250.57
01 - FIRE DEPARTMENT DONATION	0.00	0.00	5,250.57	5,250.57
00001 - INTEREST	0.00	0.00	0.57	0.57
00002 - MISC REVENUE	0.00	0.00	5,250.00	5,250.00
218 - FIRST RESPONDERS	0.00	0.00	1.14	1.14
01 - FIRST RESPONDERS	0.00	0.00	1.14	1.14
00001 - INTEREST	0.00	0.00	1.14	1.14
299 - FIREWORKS DONATIONS	0.00	0.00	1,000.00	1,000.00
01 - FIREWORKS DONATIONS	0.00	0.00	1,000.00	1,000.00
00002 - DONATIONS	0.00	0.00	1,000.00	1,000.00
512 - EUGENIA PARKER	0.00	0.00	0.27	0.27
01 - EUGENIA PARKER	0.00	0.00	0.27	0.27
00001 - INTEREST	0.00	0.00	0.27	0.27
513 - ROBERT GRIFFIN FLAG	0.00	0.00	0.27	0.27
01 - ROBERT GRIFFIN FLAG	0.00	0.00	0.27	0.27
00001 - INTEREST	0.00	0.00	0.27	0.27
514 - CEMETERY TRUST	0.00	0.00	1.31	1.31
01 - CEMETERY TRUST	0.00	0.00	1.31	1.31
00001 - INTEREST	0.00	0.00	1.31	1.31
Final Totals	3,770,628.05	3,236.36	3,877,413.09	3,874,176.73

Expense Summary Report

ALL Departments
July 1, 2017 to April 30, 2018

Account	Budget Net	Debits	Credits	YTD Net
102 - GENERAL GOVERNMENT	417,930.00	332,451.36	4,744.73	327,706.63
01 - ADMINISTRATION (T.CHARGES)	336,740.00	284,590.85	3,669.66	280,921.19
501 - PERSONAL SVCS-SALARIES & WAGES	196,060.00	166,582.79	3,451.77	163,131.02
01 - CLERICAL WAGES	69,040.00	59,430.06	1,097.28	58,332.78
02 - CLERICAL OVERTIME	0.00	75.16	0.00	75.16
03 - CEO WAGES SALARY	38,830.00	37,086.69	868.80	36,217.89
04 - SELECTMEN'S WAGES	7,500.00	6,458.23	0.00	6,458.23
07 - TOWN MANAGER'S SALARY	60,000.00	47,568.00	1,238.25	46,329.75
08 - BALLOT CLERKS	800.00	285.00	0.00	285.00
90 - SOCIAL SECURITY - TOWN	13,810.00	9,416.23	200.54	9,215.69
92 - MEDICARE TOWN	2,380.00	2,202.01	46.90	2,155.11
94 - WORKERS COMPENSATION - TOWN	3,000.00	4,061.41	0.00	4,061.41
96 - UNEMPLOYMENT - TOWN	700.00	0.00	0.00	0.00
502 - EMPLOYEE BENEFITS	58,430.00	38,130.82	37.91	38,092.91
11 - RETIREMENT-TOWN SHARE	3,440.00	1,556.86	37.91	1,518.95
30 - HEALTH INSURANCE - TOWN	53,460.00	35,295.84	0.00	35,295.84
32 - DENTAL INSURANCE - TOWN	1,530.00	1,278.12	0.00	1,278.12
503 - GENERAL OPERATING EXPENSES	70,250.00	68,552.04	179.98	68,372.06
01 - ADVERTISING	800.00	1,036.71	0.00	1,036.71
05 - TRIO SOFTWARE-GENERAL SOFT	12,050.00	15,699.17	0.00	15,699.17
10 - CLEANING SERVICES	3,900.00	3,225.00	0.00	3,225.00
13 - CONDOLENCES	0.00	99.95	0.00	99.95
14 - DEEDS	3,500.00	2,789.10	0.00	2,789.10
15 - DUES	2,400.00	2,512.25	0.00	2,512.25
16 - LAKESIDE SECURITY	650.00	8,438.86	0.00	8,438.86
20 - MEAL ALLOWANCE	100.00	113.67	0.00	113.67
21 - MILEAGE/TRAVEL	4,000.00	4,708.54	0.00	4,708.54
25 - EMPLOYEE APPRECIATION	1,100.00	0.00	0.00	0.00
30 - POSTAGE/PETTY CASH	7,800.00	2,833.94	0.00	2,833.94
31 - PRINTING	2,000.00	5,324.62	0.00	5,324.62
40 - OFFICE SUPPLIES	8,500.00	5,842.98	179.98	5,663.00
41 - TRAINING	1,800.00	1,159.43	0.00	1,159.43
42 - BOND & LIABILITY INSURANCE	800.00	1,000.00	0.00	1,000.00
61 - WEBSITE	500.00	0.00	0.00	0.00
63 - ANNUAL AUDIT	10,500.00	6,900.00	0.00	6,900.00
64 - COMPUTER REPLACEMENT/REPAIR	2,400.00	0.00	0.00	0.00
65 - COPIER FEES	2,000.00	1,742.29	0.00	1,742.29
66 - FIRE ALARM FEES	450.00	0.00	0.00	0.00
67 - COMPUTER SERVICE & REPAIR	2,000.00	2,724.36	0.00	2,724.36
70 - BALLOT SCANNER	1,300.00	745.00	0.00	745.00
71 - EMAIL SERVICES	600.00	514.97	0.00	514.97
72 - HOLIDAY PARTY	100.00	0.00	0.00	0.00
90 - OTHER MISCELLANEOUS	1,000.00	1,141.20	0.00	1,141.20
505 - UTILITIES/OVERHEAD	12,000.00	11,325.20	0.00	11,325.20
02 - CELL PHONE	1,800.00	1,462.61	0.00	1,462.61
03 - ELECTRICITY	2,600.00	2,191.95	0.00	2,191.95
12 - HEATING FUEL	4,500.00	4,713.96	0.00	4,713.96
34 - TELEPHONE/INTERNET	3,100.00	2,956.68	0.00	2,956.68
02 - ANIMAL CONTROL OFFICER	4,150.00	2,918.69	409.07	2,509.62
501 - PERSONAL SVCS-SALARIES & WAGES	2,280.00	1,555.54	409.07	1,146.47
13 - ANIMAL CONTROL WAGES TOWN	2,100.00	1,445.00	380.00	1,065.00
90 - SOCIAL SECURITY - TOWN	140.00	89.59	23.56	66.03
92 - MEDICARE TOWN	40.00	20.95	5.51	15.44
503 - GENERAL OPERATING EXPENSES	720.00	215.15	0.00	215.15

Expense Summary Report

ALL Departments
July 1, 2017 to April 30, 2018

Account	Budget Net	Debits	Credits	YTD Net
102 - GENERAL GOVERNMENT CONT'D				
21 - MILEAGE/TRAVEL	720.00	215.15	0.00	215.15
509 - MISCELLANEOUS ITEMS	1,150.00	1,148.00	0.00	1,148.00
10 - HARVEST HILLS ANIMAL SHELTER	1,150.00	1,148.00	0.00	1,148.00
05 - BLDG & REPAIR/ MAINT.	6,500.00	1,152.22	0.00	1,152.22
503 - GENERAL OPERATING EXPENSES	5,500.00	1,152.22	0.00	1,152.22
03 - REPAIRS	5,500.00	1,152.22	0.00	1,152.22
507 - PROPERTY	1,000.00	0.00	0.00	0.00
05 - REPLACE EQUIPMENT	1,000.00	0.00	0.00	0.00
07 - BOARD OF APPEALS EXPENSES	510.00	254.88	0.00	254.88
501 - PERSONAL SVCS-SALARIES & WAGES	60.00	154.88	0.00	154.88
40 - BOARD OF APPEALS SECRETARY WAG	54.00	143.88	0.00	143.88
90 - SOCIAL SECURITY - TOWN	5.00	8.92	0.00	8.92
92 - MEDICARE TOWN	1.00	2.08	0.00	2.08
503 - GENERAL OPERATING EXPENSES	450.00	100.00	0.00	100.00
01 - ADVERTISING	0.00	100.00	0.00	100.00
36 - GENERAL SUPPLIES	100.00	0.00	0.00	0.00
41 - TRAINING	350.00	0.00	0.00	0.00
09 - CONSERVATION EXPENSES	0.00	175.00	0.00	175.00
503 - GENERAL OPERATING EXPENSES	0.00	175.00	0.00	175.00
36 - GENERAL SUPPLIES	0.00	175.00	0.00	175.00
10 - GENERAL ASSISTANCE	3,000.00	720.80	0.00	720.80
504 - PURCHASED PROFESSNAL/TECH SVCS	3,000.00	720.80	0.00	720.80
11 - ELECTRICITY ASSISTANCE/G A	400.00	0.00	0.00	0.00
30 - FOOD ASSISTANCE/G A	200.00	61.00	0.00	61.00
40 - FUEL ASSISTANCE/G A	1,500.00	659.80	0.00	659.80
50 - RENTAL ASSISTANCE/G A	900.00	0.00	0.00	0.00
13 - LEGAL EXPENSES	15,000.00	19,029.41	0.00	19,029.41
504 - PURCHASED PROFESSNAL/TECH SVCS	15,000.00	19,029.41	0.00	19,029.41
42 - LEGAL EXPENSES	15,000.00	19,029.41	0.00	19,029.41
15 - PLANNING BOARD	2,400.00	2,398.14	0.00	2,398.14
501 - PERSONAL SVCS-SALARIES & WAGES	400.00	942.30	0.00	942.30
30 - PLANNING BOARD SECRETARY WAGE	350.00	875.32	0.00	875.32
90 - SOCIAL SECURITY - TOWN	40.00	54.28	0.00	54.28
92 - MEDICARE TOWN	10.00	12.70	0.00	12.70
503 - GENERAL OPERATING EXPENSES	2,000.00	1,455.84	0.00	1,455.84
01 - ADVERTISING	100.00	50.00	0.00	50.00
27 - DUES-SO. ME. REGIONAL PLAN.COM	500.00	549.00	0.00	549.00
36 - GENERAL SUPPLIES	1,400.00	856.84	0.00	856.84
17 - COMPREHENSIVE PLAN	10,000.00	0.00	0.00	0.00
503 - GENERAL OPERATING EXPENSES	10,000.00	0.00	0.00	0.00
73 - COMPREHENSIVE PLAN	10,000.00	0.00	0.00	0.00
20 - TAX ASSESSMENT	21,900.00	11,682.07	0.00	11,682.07
501 - PERSONAL SVCS-SALARIES & WAGES	15,900.00	11,224.42	0.00	11,224.42
50 - ASSESSOR WAGES	13,900.00	10,396.80	0.00	10,396.80
51 - ASSISTANT TO ASSESSOR	0.00	769.30	0.00	769.30
52 - PROPERTY CARD ADMIN.	2,000.00	0.00	0.00	0.00
90 - SOCIAL SECURITY - TOWN	0.00	47.26	0.00	47.26
92 - MEDICARE TOWN	0.00	11.06	0.00	11.06
503 - GENERAL OPERATING EXPENSES	6,000.00	457.65	0.00	457.65
21 - MILEAGE/TRAVEL	2,000.00	457.65	0.00	457.65
28 - TAX MAPS	4,000.00	0.00	0.00	0.00

Expense Summary Report

ALL Departments
July 1, 2017 to April 30, 2018

Account	Budget Net	Debits	YTD Credits	Net
102 - GENERAL GOVERNMENT CONT'D				
36 - UNANTICIPATED EXPENSES	12,000.00	325.00	0.00	325.00
509 - MISCELLANEOUS ITEMS	12,000.00	325.00	0.00	325.00
23 - SELECTMEN'S UNANTICIPATED EXPE	12,000.00	325.00	0.00	325.00
40 - RECREATION (YOUTH ACTIVITIES)	5,730.00	9,204.30	666.00	8,538.30
501 - PERSONAL SVCS-SALARIES & WAGES	3,230.00	2,538.73	0.00	2,538.73
43 - RECREATION DIRECTOR STIPEND	3,000.00	2,358.28	0.00	2,358.28
90 - SOCIAL SECURITY - TOWN	200.00	146.21	0.00	146.21
92 - MEDICARE TOWN	30.00	34.24	0.00	34.24
505 - UTILITIES/OVERHEAD	0.00	61.20	0.00	61.20
34 - TELEPHONE/INTERNET	0.00	61.20	0.00	61.20
506 - OTHER PURCHASED SERVICES	2,500.00	6,604.37	666.00	5,938.37
30 - SPECIAL PROGRAMS	2,500.00	6,604.37	0.00	6,604.37
31 - CONCESSIONS-YOUTH ACTIVITIES	0.00	0.00	666.00	-666.00
103 - INSURANCES	20,600.00	21,997.00	0.00	21,997.00
07 - PROPERTY/VEHICLE	20,600.00	21,997.00	0.00	21,997.00
502 - EMPLOYEE BENEFITS	20,600.00	21,997.00	0.00	21,997.00
12 - PROPERTY/VEHICLE	20,600.00	21,997.00	0.00	21,997.00
104 - PUBLIC SAFETY	61,600.00	52,843.80	6,107.27	46,736.53
01 - AMBULANCE	8,400.00	8,000.00	0.00	8,000.00
504 - PURCHASED PROFESSIONAL/TECH SVCS	8,400.00	8,000.00	0.00	8,000.00
01 - UNITED AMBULANCE	8,400.00	8,000.00	0.00	8,000.00
03 - FIRE DEPARTMENT	48,200.00	39,495.23	6,107.27	33,387.96
501 - PERSONAL SVCS-SALARIES & WAGES	10,000.00	8,416.20	268.86	8,147.34
41 - FIRE CHIEF WAGES	4,500.00	3,024.98	0.00	3,024.98
42 - ASSISTANT FIRE CHIEF WAGES	2,000.00	1,500.00	0.00	1,500.00
90 - SOCIAL SECURITY - TOWN	1,100.00	828.56	217.91	610.65
92 - MEDICARE TOWN	200.00	193.81	50.95	142.86
94 - WORKERS COMPENSATION - TOWN	2,200.00	2,868.85	0.00	2,868.85
503 - GENERAL OPERATING EXPENSES	15,150.00	13,491.18	5,838.41	7,652.77
05 - TRIO SOFTWARE-GENERAL SOFT	450.00	410.00	0.00	410.00
07 - CAPITAL EQUIPMENT/IMPROVEMENTS	0.00	2,581.80	2,321.00	260.80
15 - DUES	400.00	250.00	0.00	250.00
17 - FIRE DEPT PER CALL	9,000.00	8,851.59	3,517.41	5,334.18
21 - MILEAGE/TRAVEL	100.00	0.00	0.00	0.00
29 - 1ST RESPONDERS TRAINING	1,000.00	0.00	0.00	0.00
32 - PROFESSIONAL/TECHNICAL EXPENSE	500.00	94.99	0.00	94.99
38 - 1ST RESPONDERS SUPPLIES	1,000.00	692.80	0.00	692.80
40 - OFFICE SUPPLIES	400.00	0.00	0.00	0.00
41 - TRAINING	1,500.00	610.00	0.00	610.00
90 - OTHER MISCELLANEOUS	800.00	0.00	0.00	0.00
505 - UTILITIES/OVERHEAD	8,550.00	4,332.61	0.00	4,332.61
02 - CELL PHONE	0.00	308.34	0.00	308.34
03 - ELECTRICITY	1,550.00	1,025.40	0.00	1,025.40
12 - HEATING FUEL	3,000.00	2,172.72	0.00	2,172.72
21 - HOSE/FITTING -FIRE DEPARTMENT	3,000.00	0.00	0.00	0.00
34 - TELEPHONE/INTERNET	1,000.00	826.15	0.00	826.15
506 - OTHER PURCHASED SERVICES	12,000.00	10,203.02	0.00	10,203.02
01 - CLOTHING-FIRE DEPT. PROTECTIVE	2,000.00	2,275.28	0.00	2,275.28
03 - EQUIPMENT REPAIR/REPLACEMENT	10,000.00	7,927.74	0.00	7,927.74
509 - MISCELLANEOUS ITEMS	2,500.00	3,052.22	0.00	3,052.22

Expense Summary Report

ALL Departments
July 1, 2017 to April 30, 2018

Account	Budget Net	Debits	Credits	YTD Net
104 - PUBLIC SAFETY CONT'D				
13 - PARADE EXPENSES	200.00	116.00	0.00	116.00
36 - EMERGENCY PREPAREDNESS	1,800.00	2,446.72	0.00	2,446.72
38 - PHYSICALS	500.00	489.50	0.00	489.50
07 - STREET LIGHTS	5,000.00	4,361.80	0.00	4,361.80
505 - UTILITIES/OVERHEAD	5,000.00	4,361.80	0.00	4,361.80
33 - STREET LIGHTS	5,000.00	4,361.80	0.00	4,361.80
09 - ADDRESSING	0.00	986.77	0.00	986.77
501 - PERSONAL SVCS-SALARIES & WAGES	0.00	986.77	0.00	986.77
12 - E911 ADDRESSING AGENT MONTHLY	0.00	916.63	0.00	916.63
90 - SOCIAL SECURITY - TOWN	0.00	56.84	0.00	56.84
92 - MEDICARE TOWN	0.00	13.30	0.00	13.30
105 - PUBLIC WORKS				
01 - PUBLIC WORKS	419,520.00	371,206.97	6,419.21	364,787.76
501 - PERSONAL SVCS-SALARIES & WAGES	215,260.00	199,617.52	3,787.33	195,830.19
09 - PUBLIC WORKS DIRECTOR/SALARY	47,930.00	40,259.16	912.52	39,346.64
10 - PUBLIC WORKS WAGES-FULL TIME	123,550.00	108,789.18	2,395.60	106,393.58
11 - PUB. WORKS OVERTIME	7,000.00	9,057.19	0.00	9,057.19
14 - PUBLIC WORKS PART-TIME WAGES	3,750.00	9,962.67	209.21	9,753.46
90 - SOCIAL SECURITY - TOWN	11,570.00	10,456.46	218.83	10,237.63
92 - MEDICARE TOWN	2,460.00	2,445.28	51.17	2,394.11
94 - WORKERS COMPENSATION - TOWN	18,000.00	18,647.58	0.00	18,647.58
96 - UNEMPLOYMENT - TOWN	1,000.00	0.00	0.00	0.00
502 - EMPLOYEE BENEFITS	76,380.00	49,814.00	27.38	49,786.62
11 - RETIREMENT-TOWN SHARE	1,500.00	1,204.72	27.38	1,177.34
30 - HEALTH INSURANCE - TOWN	72,870.00	46,905.12	0.00	46,905.12
32 - DENTAL INSURANCE - TOWN	2,010.00	1,704.16	0.00	1,704.16
503 - GENERAL OPERATING EXPENSES	97,300.00	95,862.54	0.00	95,862.54
01 - ADVERTISING	200.00	751.50	0.00	751.50
06 - BUSH SUPPLIES	500.00	105.96	0.00	105.96
08 - CEMETERY MOWING	1,500.00	199.99	0.00	199.99
09 - CEMETERY SUPPLIES	500.00	997.95	0.00	997.95
15 - DUES	500.00	0.00	0.00	0.00
22 - MISC HWY EXPENSES-RDS & BRIDGE	14,000.00	11,285.17	0.00	11,285.17
35 - SAND/SALT EXPENSES	54,000.00	61,055.29	0.00	61,055.29
36 - GENERAL SUPPLIES	600.00	385.34	0.00	385.34
50 - UNIFORMS	5,500.00	5,175.62	0.00	5,175.62
62 - MAINT PARTS	20,000.00	15,905.72	0.00	15,905.72
504 - PURCHASED PROFESSIONAL/TECH SVCS	500.00	85.00	0.00	85.00
10 - DRUG TESTS	500.00	85.00	0.00	85.00
505 - UTILITIES/OVERHEAD	7,380.00	5,419.08	0.00	5,419.08
02 - CELL PHONE	600.00	234.16	0.00	234.16
03 - ELECTRICITY	2,600.00	2,359.56	0.00	2,359.56
12 - HEATING FUEL	3,100.00	1,870.24	0.00	1,870.24
34 - TELEPHONE/INTERNET	1,080.00	955.12	0.00	955.12
506 - OTHER PURCHASED SERVICES	16,000.00	15,013.80	0.00	15,013.80
02 - SAND/GRAVEL	16,000.00	15,013.80	0.00	15,013.80
507 - PROPERTY	4,700.00	1,639.91	0.00	1,639.91
10 - PARKS & RECREATION	4,500.00	1,639.91	0.00	1,639.91
20 - BEAUTIFICATION	200.00	0.00	0.00	0.00
509 - MISCELLANEOUS ITEMS	2,000.00	3,755.12	2,604.50	1,150.62
53 - TIRES	2,000.00	3,755.12	2,604.50	1,150.62

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105 - PUBLIC WORKS CONT'D				
02 - TRANSFER STATION	120,830.00	114,600.92	0.00	114,600.92
501 - PERSONAL SVCS-SALARIES & WAGES	0.00	3,155.76	0.00	3,155.76
94 - WORKERS COMPENSATION - TOWN	0.00	3,155.76	0.00	3,155.76
502 - EMPLOYEE BENEFITS	0.00	12,152.32	0.00	12,152.32
32 - DENTAL INSURANCE - TOWN	0.00	12,152.32	0.00	12,152.32
503 - GENERAL OPERATING EXPENSES	200.00	674.00	0.00	674.00
36 - GENERAL SUPPLIES	200.00	674.00	0.00	674.00
504 - PURCHASED PROFESSIONAL/TECH SVCS	118,200.00	97,131.35	0.00	97,131.35
20 - OXFORD COUNTY RECYCLING	16,000.00	5,295.83	0.00	5,295.83
46 - PINE TREE WASTE	102,000.00	91,835.52	0.00	91,835.52
60 - PROF & TECH	200.00	0.00	0.00	0.00
505 - UTILITIES/OVERHEAD	2,430.00	1,487.49	0.00	1,487.49
03 - ELECTRICITY	1,500.00	799.10	0.00	799.10
31 - PROPANE	500.00	352.47	0.00	352.47
34 - TELEPHONE/INTERNET	430.00	335.92	0.00	335.92
04 - VEHICLE FUEL & OIL	31,000.00	27,275.41	0.00	27,275.41
505 - UTILITIES/OVERHEAD	31,000.00	27,275.41	0.00	27,275.41
11 - FUEL - VEHICLE	25,000.00	23,500.50	0.00	23,500.50
13 - FIRE DEPT VEHICLE FUEL	2,000.00	570.33	0.00	570.33
40 - OIL LUBE	4,000.00	3,204.58	0.00	3,204.58
106 - OUTSIDE AGENCIES				
01 - EASTERN SLOPE AIRPORT AUTHORIT	500.00	500.00	0.00	500.00
504 - PURCHASED PROFESSIONAL/TECH SVCS	500.00	500.00	0.00	500.00
05 - DONATIONS	500.00	500.00	0.00	500.00
04 - CHILDREN'S PROGRAMS	2,500.00	2,500.00	0.00	2,500.00
504 - PURCHASED PROFESSIONAL/TECH SVCS	2,500.00	2,500.00	0.00	2,500.00
05 - DONATIONS	2,500.00	2,500.00	0.00	2,500.00
05 - COMMUNITY CONCEPTS	1,000.00	1,000.00	0.00	1,000.00
504 - PURCHASED PROFESSIONAL/TECH SVCS	1,000.00	1,000.00	0.00	1,000.00
05 - DONATIONS	1,000.00	1,000.00	0.00	1,000.00
07 - HOME HEALTH VISITING NURSES	600.00	600.00	0.00	600.00
504 - PURCHASED PROFESSIONAL/TECH SVCS	600.00	600.00	0.00	600.00
05 - DONATIONS	600.00	600.00	0.00	600.00
08 - LAKES ENVIRONMENTAL ASSOC.	1,000.00	1,000.00	0.00	1,000.00
504 - PURCHASED PROFESSIONAL/TECH SVCS	1,000.00	1,000.00	0.00	1,000.00
05 - DONATIONS	1,000.00	1,000.00	0.00	1,000.00
09 - LIBRARY	5,000.00	5,000.00	0.00	5,000.00
504 - PURCHASED PROFESSIONAL/TECH SVCS	5,000.00	5,000.00	0.00	5,000.00
05 - DONATIONS	5,000.00	5,000.00	0.00	5,000.00
11 - REACH	250.00	250.00	0.00	250.00
504 - PURCHASED PROFESSIONAL/TECH SVCS	250.00	250.00	0.00	250.00
05 - DONATIONS	250.00	250.00	0.00	250.00
12 - SACO RIVER CORR.COMMISSION	300.00	300.00	0.00	300.00
504 - PURCHASED PROFESSIONAL/TECH SVCS	300.00	300.00	0.00	300.00
05 - DONATIONS	300.00	300.00	0.00	300.00
13 - SALVATION ARMY-LOCAL CHAPTER	500.00	500.00	0.00	500.00
504 - PURCHASED PROFESSIONAL/TECH SVCS	500.00	500.00	0.00	500.00
05 - DONATIONS	500.00	500.00	0.00	500.00
14 - SENIORSPLUS	100.00	100.00	0.00	100.00
504 - PURCHASED PROFESSIONAL/TECH SVCS	100.00	100.00	0.00	100.00

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106 - OUTSIDE AGENCIES CONT'D				
05 - DONATIONS	100.00	100.00	0.00	100.00
15 - BROWNFIELD FOOD PANTRY	500.00	500.00	0.00	500.00
504 - PURCHASED PROFESSIONAL/TECH SVCS	500.00	500.00	0.00	500.00
05 - DONATIONS	500.00	500.00	0.00	500.00
16 - TRI-COUNTY MENTAL HEALTH	1,200.00	1,200.00	0.00	1,200.00
504 - PURCHASED PROFESSIONAL/TECH SVCS	1,200.00	1,200.00	0.00	1,200.00
05 - DONATIONS	1,200.00	1,200.00	0.00	1,200.00
17 - WESTERN MAINE TRANSPORTATION	230.00	230.00	0.00	230.00
504 - PURCHASED PROFESSIONAL/TECH SVCS	230.00	230.00	0.00	230.00
05 - DONATIONS	230.00	230.00	0.00	230.00
19 - LIFE FLIGHT FOUNDATION	580.00	580.00	0.00	580.00
504 - PURCHASED PROFESSIONAL/TECH SVCS	580.00	580.00	0.00	580.00
05 - DONATIONS	580.00	580.00	0.00	580.00
107 - CAPITAL IMPROVEMENT	453,250.00	307,259.38	0.00	307,259.38
03 - CAPITAL IMPROVEMENT PROJECTS	449,250.00	303,259.38	0.00	303,259.38
509 - MISCELLANEOUS ITEMS	449,250.00	303,259.38	0.00	303,259.38
27 - GENERAL RD.IMPROVEMENT	36,000.00	16,516.35	0.00	16,516.35
29 - 3/4 PICK UP WITH PLOW	35,000.00	0.00	0.00	0.00
31 - PW TRUCK LEASE TO OWN	55,050.00	0.00	0.00	0.00
32 - PERLEY MILLS COMMUNITY FOREST	7,000.00	2,956.86	0.00	2,956.86
33 - ROAD PROJECTS	275,000.00	182,722.28	0.00	182,722.28
55 - TOWN MATCHING FUNDS GRANT	5,000.00	0.00	0.00	0.00
57 - PW BACKHOE	36,200.00	36,126.60	0.00	36,126.60
58 - FIRE PREVENTION PROGRAM	0.00	2,321.00	0.00	2,321.00
59 - RECYCLING FACILITY PROJECT	0.00	7,580.38	0.00	7,580.38
60 - 2016 MACK PLOW AND DUMP	0.00	55,035.91	0.00	55,035.91
04 - ANNUAL FIREWORKS	4,000.00	4,000.00	0.00	4,000.00
506 - OTHER PURCHASED SERVICES	4,000.00	4,000.00	0.00	4,000.00
04 - FIREWORKS - ANNUAL	4,000.00	4,000.00	0.00	4,000.00
108 - DEBT & INTERGOVERNMENTAL	2,291,228.00	1,942,512.79	0.00	1,942,512.79
02 - SCHOOL ADMINISTRATIVE DISTRICT	2,060,728.00	1,711,006.79	0.00	1,711,006.79
509 - MISCELLANEOUS ITEMS	2,060,728.00	1,711,006.79	0.00	1,711,006.79
19 - SAD 72	2,060,728.00	1,711,006.79	0.00	1,711,006.79
51 - COUNTY TAX	230,500.00	231,506.00	0.00	231,506.00
509 - MISCELLANEOUS ITEMS	230,500.00	231,506.00	0.00	231,506.00
05 - COUNTY TAX	230,500.00	231,506.00	0.00	231,506.00
109 - ALL OTHER	0.00	13,589.42	1,777.61	11,811.81
01 - BANK SERVICE CHARGES	0.00	6,714.77	1,771.61	4,943.16
510 - BANK SERVICE CHARGES	0.00	6,714.77	1,771.61	4,943.16
01 - BANK SERVICE CHARGES	0.00	6,714.77	1,771.61	4,943.16
29 - BOAT VESSEL STICKERS	0.00	2,191.20	6.00	2,185.20
509 - MISCELLANEOUS ITEMS	0.00	2,191.20	6.00	2,185.20
24 - BOAT VESSEL STICKERS	0.00	2,191.20	6.00	2,185.20
41 - PS-NESTLE-ST GERMAIN-COLLINS	0.00	4,683.45	0.00	4,683.45
506 - OTHER PURCHASED SERVICES	0.00	4,683.45	0.00	4,683.45
06 - ST. GERMAIN.COLLINS	0.00	4,683.45	0.00	4,683.45
110 - ABATEMENTS	0.00	4,408.87	0.00	4,408.87

Expense Summary Report

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Account	Budget Net	Debits	Credits	YTD Net
110 - ABATEMENTS CONT'D				
01 - ABATEMENTS	0.00	4,408.87	0.00	4,408.87
509 - MISCELLANEOUS ITEMS	0.00	4,408.87	0.00	4,408.87
99 - MISC EXPENSE	0.00	4,408.87	0.00	4,408.87
111 - OVERLAY	11,473.00	0.00	0.00	0.00
01 - OVERLAY	11,473.00	0.00	0.00	0.00
509 - MISCELLANEOUS ITEMS	11,473.00	0.00	0.00	0.00
99 - MISC EXPENSE	11,473.00	0.00	0.00	0.00
216 - NESTLE WATER CONTRACT	0.00	2,412.06	0.00	2,412.06
01 - NESTLE WATER CONTRACT	0.00	2,412.06	0.00	2,412.06
501 - PERSONAL SVCS-SALARIES & WAGES	0.00	140.85	0.00	140.85
90 - SOCIAL SECURITY - TOWN	0.00	114.15	0.00	114.15
92 - MEDICARE TOWN	0.00	26.70	0.00	26.70
509 - MISCELLANEOUS ITEMS	0.00	2,271.21	0.00	2,271.21
99 - MISC EXPENSE	0.00	2,271.21	0.00	2,271.21
217 - FIRE DEPARTMENT DONATION	0.00	507.43	0.00	507.43
01 - FIRE DEPARTMENT DONATION	0.00	507.43	0.00	507.43
509 - MISCELLANEOUS ITEMS	0.00	507.43	0.00	507.43
99 - MISC EXPENSE	0.00	507.43	0.00	507.43
Final Totals	3,841,691.00	3,205,325.41	19,048.82	3,186,276.59

Code Enforcement Officer's Report

This is a complete breakdown of permits issued by this office from April 1, 2017 to March 31, 2018.

Single Family Dwellings	12
Garages	7
Storage Sheds/Barns	8
Additions	5
Decks	5
Foundations	0
Miscellaneous	<u>23</u>
TOTAL	60

Total revenue brought into the Town of Denmark for building fees = \$ 10,619.04

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

The CEO position in Denmark for the last 15 years has included CEO, LPI, Assistant to the Planning and Appeals Boards, legal cases and Poland Spring. As of June 2017, I am no longer the E911 Addressing Officer.

Plumbing Inspector's Report

This is a complete breakdown of the internal and external plumbing permits issued from April 1, 2017 to March 31, 2018

External	20
Internal	<u>17</u>
Total	37

Total Revenue brought in to the Town for Internal/External plumbing fees =\$ 6,480.00

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 was a long one, stretching the snow budget past the breaking point.

A lot of freezing rain storms took its toll on the salt & sand pile, Equipment and personal.

We want to thank the People who baked us goodies for those long long nights out in the storm.

Projects for 2018:

Put finish coat on Hio Ridge Road from 117 to Mountain Road.

Shim and overlay Mountain Road from Hio Ridge to Bridge.

Rebuild section of Allen Road.

Ditch parts of Harnden Rd.

Regular maintenance of all other roads and town properties.

**Respectfully submitted,
S/Kenneth Richardson
Public Works Director**

DENMARK BOARD OF APPEALS

It was a slow year for the Denmark Board of Appeals. The Denmark BOA only heard one Application for an Administrative Appeal and an associated Variance request for the same property.

I would encourage anyone who would like to serve on the Board to contact the Town Office or one of the selectmen. Although things have been slow during the last few years, I believe with more home sales that we will see more applications.

Regards, Richard Tabor

Report from the Denmark Recreation Director

This year Denmark Rec continued to offer youth sports programming for our community, including soccer, basketball and baseball.

We also held the annual Jingle Bell Jog November with an outstanding turnout! Currently we are exploring new avenues for adult recreational activities as well as working together with Brownfield Rec in strengthening programming for all participants in our communities. We are always looking for volunteers for coaches, fund raisers, field maintenance, etc.

Respectfully Submitted
s/Hillary Allocco
Denmark Rec Director

DENMARK LIONS CLUB

The Denmark Lions Club has continued to be an active organization serving the Denmark community. This commitment would not be possible without our many friends who volunteer to help us with our fundraising efforts. Thank you to all.

We are pleased to be able to support organizations like the Denmark Fire Department, Denmark Library, Denmark Historical Society and the Denmark Congregational Church to name a few. We are also pleased to offer scholarships to local high school students who want to further their education. This year we will be contributing to the purchase of a new stove and hood for the Town Hall kitchen.

One highlight of this past year was our 50th anniversary party held at the Fryeburg Fair Grounds. Many of our friends and volunteers joined our members to help us celebrate this momentous milestone. The high point of the evening was when so many long-time members were able to share their memories and colorful stories with all of us.

We are always recruiting new members to help us. Please consider joining us. We need your help in keeping this worthwhile organization going to help our community in the future. The feeling you get helping other people is extremely rewarding.

Respectfully submitted,

Paul M. Cady

President

Denmark Fire Department and First Responders

In 2017, our department responded to 109 calls which included fire, vehicle accident, medical emergencies and mutual aid calls to surrounding towns. The local area had more fires than normal during the summer, as well as the two major wind events in July and October.

In the fall of 2017, our Public Works Department reclaimed the fire pond behind the Post Office. They pumped the water level down to install a new six-inch intake line and dry hydrant. This pond contains well over 700,000 gallons of water and will be a great help in case of fire in the Village. We can utilize it for efficiently refilling tankers as the dry hydrant allows for much quicker connection than drafting from a pond or lake.

In the spring of 2017, our First Responders were awarded the “*Provider of the Year*” for Zone 1 by the Maine Department of Emergency Medical Services. Zone 1 includes York, Cumberland and southern Oxford and Sagadahoc Counties. We are very proud to be recognized for the hard work and diligence that our First Responders display on every call.

Our firefighters and first responders continue to dedicate time for additional training throughout the year. Some of the courses that they attended include Commercial Building Fires, Photovoltaic Systems, Advanced Gear Inspection and EMS Reviews. We also hosted a training in March on “*Response to Hostile Incidents*”. There were over 30 attendees from eight area departments.

Four of our members completed the Interior Firefighter Course this past year. This 90-hour course was developed by the Maine Fire Service Institute to provide candidates with the knowledge, skills and abilities to meet the minimum standards recognized by the Maine Department of Labor, Bureau of Labor Standards requirements for interior structural firefighters. This concentrated program of self-study, classroom and practical skills training familiarized the students with the fire-service and introduced the firefighters to many topics including: the chemistry and behavior of fire, firefighter safety, use of personal protective equipment, ventilation, forcible entry, use of hose lines, ladders and other equipment, and firefighter survival.

In the fall of 2017, our Department was awarded a Safety Enhancement Grant from the Maine Municipal Association to purchase a set of turnout gear for one of our new firefighters which costs \$1900.00. We also received a donation from the Estate of John Hurley, which we will use to help purchase and install a turnout gear extractor. This machine can clean three sets of gear at a time, at the correct temperature and spin rate. We are currently using a front-load washing machine that can only fit half a set at a time. There is an ever-increasing rate of cancers among firefighters, even in part-time, rural departments. Every fire that we encounter exposes our firefighters and support personnel to cancer causing agents. We have policies in place to decontaminate and clean our gear after every fire to help mitigate these risks.

Free fire permits are again available on the Town website as there was a law passed in 2017 that allows local control of web-based permits. 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 this year's Town Meeting, there will be a warrant for the Town to create a committee to research the concept of a full-time position for Fire Chief, Rescue Chief, EMA Director, E-911 Addressing Officer and Fire Warden. Individually, there is not a need for a full-time person in each of those roles, but collectively, they encompass a wide variety of tasks and responsibilities. The Maine Department of Labor holds rural, volunteer departments to the same standards as full-time municipal departments. There is an increasing amount of record keeping, inspections and maintenance required for departments. We believe that the Town would benefit greatly from having a full-time employee be able to handle these responsibilities. Our Town Charter and Maine State Law require municipalities to provide both fire-fighting and fire prevention. The Department feels that a full-time employee can play a much more active role in fire prevention programs to help mitigate losses in the Town.

We ask for your support in voting for this warrant so that there can be research and public input on this major change to our department and town.

We want to thank the continued support of Poland Springs - Nestle, the Denmark Lion's Club and the citizens of Denmark who continue each year with their financial support.

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.

Respectfully submitted,

Chris Wentworth

Fire Chief, EMA Director and Fire Warden

Report from the E-911 Addressing Officer

Please post your street number in a visible area of your house or at the entrance to your driveway. This will allow emergency personnel to be able to locate your home in an emergency. All addresses in Denmark must be marked, even if they are not occupied year-round. If you need assistance in obtaining numbers for your home, please contact the Oxford County Initiative on Home Address at oxfordaddress.org or oxhomeaddress@gmail.com.

If you need a new address or have any questions about your existing address, please contact me at firechief@denmarkmaine.org or (207) 461-1992.

Respectfully Submitted,

Chris Wentworth

E-911 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 accordance with the laws of the State. [1997,c690,~12(AMD).]

Also a reminder we have a disturbing the peace ordinance 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).]

Respectfully Submitted
s/Cynthia (Cindy) Eaton
Animal Control Officer

Dog Licenses – May 1, 2016 – April 30, 2017

Males	11	(2 Online)
Females	20	(0 Online)
Males Neutered	102	(8 Online)
<u>Females Spay</u>	<u>109</u>	<u>(5 Online)</u>
Total	242	(15 Online)

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 in February provides the opportunity for all charitable organizations in town to share information, updates and ideas.

Respectfully submitted,

s/ Christine Gouterman
President

Denmark ATV Club, Inc

The Denmark ATV Club is going quite well. The Club gained all the secondary roads in Brownfield. The Club will pick & choose the ones we want to get to the trails. The Club is working on a way to get over the Green Bridge so the trail will connect Denmark and Brownfield together.

The Club has a few new members this year that will help get the Club from the back side of Denmark, the dam in the Town of Denmark. So, there will be new trails in Denmark as well. The Club just made a new bypass in the Boston Hill Area, but anyone that lives in Denmark is allowed to go on the Mill Road. The Denmark Residents have a right of way on the road.

The Club meets every 3rd Wednesday of each month. There are no trail maps yet. The trails will get GPS by July and hopefully after that trail maps will be available.

Any local riders that may be interested in connecting to the established trail are encouraged to attend the forthcoming meeting for information about how to go about doing this. Please visit our web site www.denmarkatvclub.org or email Lori Tibbetts @ Denmark A.T.V. Club.

Respectfully Submitted,

s/Lori Tibbetts, President

DENMARK HISTORICAL SOCIETY 4/17 - 3/18

The Historical Society held three events at Centennial Hall this past year.

In May, quilts, both from the Society's collection and privately owned, were photographed and documented by Maine Quilt Heritage.

In October storyteller Jo Radner performed "Burnt Into Memory", her dramatic telling of the Brownfield Fire. Like all of Jo's shows, this was very well attended, and following her performance members of the audience were invited to share their recollections and family stories of the fire. This event was graciously sponsored by Ace Insurance. Thank you, Heidi Blake.

On a Sunday afternoon in December we hosted a Christmas open house at the Hall, featuring artifacts found by Kitty Walsh in her explorations of local historical sites. Her skilled use of a metal detector has resulted in an intriguing collection of items. Also on display were selected pieces from the collections of the Society and Centennial Hall, including a vintage sleigh once owned by the Lord family and ice harvesting tools donated by Harold Bucknell. Delicious cookies and treats were provided by JoAnne Harbourt.

This year the Society formed a cemetery committee, which is continuing the documentation of our cemeteries. Working with the town crew, the committee also hopes to repair and restore markers, as needed.

Great progress has been made this year in our ongoing project to digitize our archives. At this point we are approximately 2/3rds through the project. Once complete, much of this material will be accessible online, without the potential of damaging the originals.

A number of items were added to our collection and archives this year. A unique journal written by Dr. Joseph B. Gray, who practiced in Denmark in the 1860s, was donated by the Fatica family. It promises to provide insight into the medical practices of that day.

A rare membership certificate to the Knights of the Maccabees, dating from 1903, was donated, along with tintype photographs of Ingalls children.

The Society participated in the recent auction of the Pratt/Sanborn estate. Numerous items of significance to Denmark were purchased, including a cradle with infant's quilt, documents, photos, and albums. These were purchased through our acquisition fund, with the assistance of the Fatica family. Thank you.

Our Curator, Lee Ann Shand, hosts the Society's Facebook page, Denmark Memories, an ongoing discussion of all things Denmark, both past and present. Lee is webmaster of denmarkhistoricalsociety.com, where you will find an abundance of interesting historical material, including genealogical material and historic films, as well as an active blog. Lee also runs an ongoing workshop that catalogs our archives. If you are interested in volunteering, please contact her through our website.

Many thanks to our members, as well as our sponsors, who make all of our activities possible.

Ace Insurance Agency	Jennifer Bartlett Photography	MacDonald Motors	Mega Industries
Dianne Lewis Designs	John Khiel III Logging	Maine Virtual Home Tours	smallboat shop
Granger Pond Camping Area	RH LeGoff Excavation Co.	Denmark Minuteman Press	Stacy's Service Center
	Wyonegonic Camps		

Respectfully submitted, Terry Rhoads, Lee Ann Shand, Dan Eaton, Daryl Kennison, Pat Largey, Astrea Fatica, Clare McKeagney, Mari Hook, JoAnne Harbourt



Hello and welcome to Denmark Arts Center ... and what a year it has been!

Charley, the play, was adapted by Kent Stephens from, **Charley**, the award-winning children's novel, written by Donna Seim, Denmark resident. Charley was first performed to packed houses at the Denmark Arts Center in June 2017. The interest in this true story continues with a new production this May by the Firehouse Center for the Arts in Newburyport, MA.

Children's camps were well-attended with musical theater campers performing *The Jungle Book* to the delight of audiences. Throughout the year Denmark Arts Center celebrated live music, theatrical performances and art from a variety of visual disciplines such as painting, drawing, collage and pottery. Professional and community performance graced our stage, fulfilling our **mission** to be *a unifying force, a magical place for all ages, thriving in the historic 1883 Odd Fellows Hall in the foothills of western Maine. The Denmark Arts Center inspires joy, growth, creativity and community through the arts.*

We used the winter months to revise our mission and community purpose. The Maine Arts Commission provided the necessary help to outline our goals and prioritize projects in ways that will significantly improve our organization and community engagement for years to come.

The Denmark Arts Center is thankful for our community families and friends who continue to believe all art helps us to be better people. Through exploring the arts, we make sense of our surroundings, community and society. The Denmark Arts Center is here to share a variety of art with our community, please join us in that adventure.

Respectfully submitted by,

Susan Beane
Interim Executive Director

Comprehensive Plan Committee

At the June 2017 Town Meeting the voters of Denmark voted to form a Comprehensive Plan Committee to update our current Comprehensive Plan, which was last updated in 1999. The committee met for several meetings to develop a survey which was sent out to all property owners, registered voters and businesses. Results of this survey will guide the board during the rewriting of the Comprehensive Plan. The survey results are posted online under the Comprehensive Plan Committee Page on the Town of Denmark website. Below is some generic information on what a Comprehensive Plan is and what is the process for developing a plan.

- **What is a Comprehensive Plan:**

The comprehensive plan, is a document designed to guide the future actions of a community. It presents a vision for the future, with long-range goals and objectives for all activities that affect the local government. This includes guidance for writing future land use ordinances, expenditure of public funds, and cooperative efforts of governmental boards and committees when addressing issues of pressing concern. Most plans are written to provide direction for future activities over a 10- to 20-year period after plan adoption.

- **What is the Process for Developing the Plan:**

The first step is to gather input from the community members, this was accomplished by a survey and public meeting. Next we analyze the data collected from the survey, which will be used to identify problems, issue, concerns and opportunities. A vision statement is then drafted which will set the foundation for writing goals and objectives. Once goals and objectives are determined the writing and drafting begins, chapters are drafted and presented to the public for further feedback. Final chapters will be written based on changes to the draft and feedback received from the public. The final step is adoption, which is accomplished with a Town vote to approve and adopt the plan.

The process moving forward for this committee will be to continue meeting to develop goals and objectives based on survey results and work with Southern Maine Planning and Development Commission to write chapters. The committee will hold public information meetings throughout the process of drafting the Plan and use the feedback to refine the Plan. Once there is a final draft the committee will hold a public hearing to present the draft plan, it will then be brought to a Town Meeting for adoption.

The committee welcomes the public to our meetings, which are posted on the Town's Calendar.

Respectfully Submitted,
s/Betty LeGoff
Chairman

Members of the Comprehensive Plan Committee are Betty LeGoff, Chairman, Rebecca Khiel Suzi Linden, Lee Ann Shand, Brandon McKenney, Richard Snow, Christopher Wentworth

REGISTRAR OF VOTER'S REPORT

Registered Voters on 4/30/2017	1005
Names Added	17
Names Deleted	<u>23</u>
Total thru 4/30/2018	999

Democrats	238	24%
Republicans	315	32%
Unenrolled	405	41%
Green Independent	28	3%
Libertarian	13	2%

VITAL STATISTICS REPORT

May 1, 2017 thru April 30, 2018

Births	11
Deaths	11
Marriages	4

SCHOLARSHIPS

2017/2018

Denmark Lions Club Scholarship Fund:

Total amount awarded - \$6,950.00

Recipients:

First year applicants:

Nabeel Ghadfa	\$650.00	Bentley University
Loreal Legare	\$650.00	SMCC-Southern Maine Community College
Fergus Mason	\$650.00	Vermont Woodworking School
Samara Morris	\$650.00	Lawrence University
Emily Robinson	\$650.00	Lyndon State College
Jeremiah Schrader	\$650.00	UM-University of Maine
Janelle Wieseman	\$650.00	UNE-University of New England

Second year applicants:

Emily McDermith	\$400.00	URI-University of Rhode Island
Katherine A Parker	\$400.00	UNE-University of New England
Kaitlin L Robinson	\$400.00	White Mountains Community College
Markus Schneider	\$400.00	Bentley University
Corey J Thibodeau	\$400.00	St Michael's College
Dayna J Thibodeau	\$400.00	Bentley University

Elvira Davis Scholarship Fund:

Total amount awarded - \$3,450.00

Recipients:

Janelle Wieseman	\$1,150.00	University of New England
Dayna J Thibodeau	\$1,150.00	Bentley University
Corey J Thibodeau	\$1,150.00	St Michael's College

TOWN OF DENMARK, MAINE



Denmark Planning Board Annual Report

In addition to our month to month approval activities, the Planning Board has taken on the task of revising our Shoreland Zoning Ordinance. We are meticulously combing through the ordinance to assure it complies with new standards set forth by the state of Maine in 2017. Local shoreland zoning ordinances must be at least as restrictive as the State's minimum shoreland zoning guidelines. In many instances, Denmark regulations are more restrictive than the State and surrounding towns. And with the results of the Comprehensive Survey Results, it's clear that Denmark residents are happy with these tighter restrictions.

As always the Board is grateful to Mike Lee, town CEO, who can be counted on to point us in the right direction, educate the Board on certain regulations, and inform us of certain points to consider when approving a permit.

A big thank you to our new Secretary, Lee Ann, who has worked tirelessly in organizing, editing and updating computer files, manuals, and other important town documents. Both Mike and Lee Ann have been invaluable resources in the process of updating our Shoreland Ordinances.

As Chair, I would to say "thank you" to our Board and the extra hours members have graciously given the town in by attending recommended Workshops and also time spent in the extra meetings necessary to accomplish the tasks before us.

I think I can speak for all Board members when I say, we are thankful for the opportunity to serve the Citizens of Denmark and we look forward to another productive year.

Respectfully Submitted,
s/Donna Dodge
Chairman, Denmark Planning Board

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 not represented on river issues through the Corridor Commission. 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 the conclusion of our seventeenth successful Saco River Monitoring Program. Currently, we have over 10 volunteers monitoring for dissolved oxygen, pH, turbidity, temperature, total Kjeldahl nitrogen, total phosphorus, orthophosphate, Alkalinity and *Escherichia coli*. We also do macro invertebrate testing and conductivity testing at many sites within the corridor. Our testing takes place on a bi-weekly schedule along the Saco, Ossipee, and Little Ossipee Rivers at 35 different locations during the months of May through September. All of the information relating to the past seventeen 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 is available or questions can be asked by calling Dennis, 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.

SUSAN M. COLLINS
MAINE

417 OHSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-3523
(202) 224-2932 (HAX)

United States Senate
WASHINGTON, DC 20510-1904

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to share some key accomplishments from this past year.

Maine has the oldest average age in the nation. As Chairman of the Senate Aging Committee, my top three priorities for the Committee are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security. Following the Committee's investigation into skyrocketing prescription drug costs, I authored bipartisan legislation to foster generic competition, which was signed into law. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for seniors to report suspected fraud and receive assistance. To support the 40 million family caregivers in the United States, I am proud to have authored the RAISE Family Caregivers Act to create a coordinated strategy to support family members who make countless personal and financial sacrifices to care for their loved ones.

The opioid crisis touches families and communities across our state. As a member of the Appropriations Committee, I fought for significant increases in funding to support community, law-enforcement, and public health efforts. In April, the State of Maine was awarded over \$2 million to fight this devastating public health crisis. Additionally, I have authored legislation to support grandparents and other extended family members who are raising grandchildren as a result of the nation's opioid epidemic.

Biomedical research has the potential to improve and save lives, and also supports good jobs at research facilities here in Maine. Last year, the Appropriations Committee approved a \$2 billion increase for the National Institutes of Health for the third consecutive year. This includes an increase of nearly 30 percent for research on Alzheimer's, our nation's most costly disease. As founder and co-chair of the Senate Diabetes Caucus, I work to raise awareness of the threats posed by diabetes, invest in research, and improve access to treatment options. My bill to establish a national commission of health care experts on diabetes care and prevention was signed into law in 2017.

We owe our veterans so much. Last year, I worked to secure the authorization of a Community-Based Outpatient Clinic in Portland to support the health care of Maine's veterans in the southern part of our state. I also worked to secure funding extensions to help veterans throughout rural Maine receive health care within their communities. I also worked to secure funding for housing vouchers for veterans to reduce veterans' homelessness.

Maine's contributions to our national security stretch from Kittery to Limestone. I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard for construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen our national security and preserve great jobs in our state.

As chairman of the Transportation and Housing Appropriations Subcommittee, I worked to increase funding for the TIGER program that has provided Maine with more than \$122 million for vital transportation projects. For housing, I worked to provide \$160 million to help communities protect children from the harmful effects of lead poisoning.

Growing our economy remains a top priority. I supported the comprehensive tax reform bill because it will help lower- and middle-income families keep more of their hard-earned money; boost the economy; and encourage businesses, both small and large, to grow and create jobs here in Maine and around the country. This legislation contains key provisions I authored that are important to Mainers, including preserving the deduction for state and local taxes, expanding the deduction for medical expenses, and enabling public employees such as firefighters, teachers, and police officers, as well as clergy and employees of nonprofits, to make "catch-up" contributions to their retirement accounts. I led the effort to ensure that the tax cut will not trigger automatic budget cuts to Medicare or any other programs.

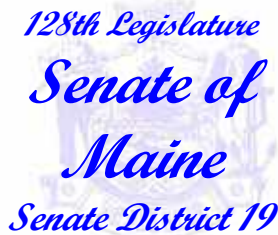
A Maine value that always guides me is our unsurpassed work ethic. As of December 2017, I have cast more than 6,500 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Oxford County and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Lewiston office at 207-784-6969 or visit my website at www.collins.senate.gov. May 2018 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator



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

Annual Report to the Town of Denmark
A Message from Senator James Hamper

Dear Friends and Neighbors:

I would like to thank you for the opportunity to represent you in the Maine Senate. It has been an honor to work on your behalf to make our state an even better place to live, work and conduct business.

On August 2, Maine lawmakers finally adjourned for the year, after what proved to be the longest session in recent memory due to a brief government shut down over budgetary disagreements. While no state budget is ever perfect, the end product was a state budget that makes a record investment in our students, supports our communities and will tremendously benefit small businesses and our economy.

Perhaps the most significant action the Legislature took last year, as part of the biennial budget, was the removal of the burdensome, job-killing surtax that was already hurting small businesses, doctors and other professionals that we so critically need. In November 2016, voters sent a clear message that education funding was to be a priority of the 128th Legislature, and we heard that message loud and clear. However, the funding mechanism which was included in the measure – the surtax – presented a serious threat to the state's economy. This new tax gave Maine the ominous distinction of being the highest-taxed state in the country and primarily impacted small businesses, which are the backbone of our economy, taxing them at a rate that is higher than larger corporations are subject to pay. I am proud to say that after much hard work and negotiating, thanks to our rebounding economy, we were able to support our local schools at a level we have never been able to before – without any additional taxation.

The Homestead Exemption, which provides much-needed property tax relief for homeowners, was also preserved in the budget with an increased exemption of \$20,000.

The Legislature also passed a measure to make Maine compliant with the REAL ID Act. As a result of this important new law, the federal government has granted Maine a waiver, meaning that Maine citizens can continue to use their driver's licenses to board commercial airplanes and access certain federal buildings.

While we accomplished much, there is still a lot of work ahead of us next session. Again, thank you for putting your trust in me to represent you in Augusta. Please feel free to contact me if you need my help in navigating the state bureaucracy. I can be reached at home, 539-4586, in Augusta at 287-1505, or by email at senatorhamp@gmail.com.

Sincerely,

James M. Hamper
State Senator, District 19



HOUSE OF REPRESENTATIVES

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

Phyllis A. Ginzler

10 Blue Jay Lane
Bridgton, ME 04009
Phyllis.Ginzler@legislature.maine.gov

April 2018

Town of Denmark
62 East Main Street
Denmark, ME 04022

Dear Friends and Neighbors,

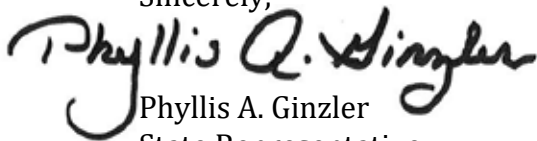
It is an honor to serve you as your State Representative for House District 69. Last year we completed the longest legislative session in Maine history. I'm proud of the positive reforms to state government we were able to accomplish and our ability to move Maine forward. During our first session we were able to pass a balanced State biennial budget without raising taxes, lowering the tax burden on our small businesses, and reforming education.

I have been appointed by legislative leadership to serve on the Joint Standing Committee on Education and Cultural Affairs where I serve as the House Republican Lead. This committee oversees the Department of Education, State Board of Education; school finance, governance and administration; school budgets; school facilities; curriculum, instruction and assessment; teachers and administrators; special education, and much more.

I continue to send legislative updates via e-mail and on facebook throughout the year to all who would like to stay informed as to current state news. If you wish to receive these updates, please contact me at Phyllis.Ginzler@legislature.maine.gov and www.facebook.com/RepPhyllisGinzler.

Again, thank you for giving me the honor of serving you in Augusta!

Sincerely,


Phyllis A. Ginzler
State Representative



Oxford County Sheriff's Office

Law Total Incident Report, by Location, Nature, Denmark

Location: Denmark

<u>Nature of Incident</u>	<u>Total Incidents</u>
Administration Related Detail	1
Administrative Personnel Case	4
Agency Assistance	12
Burglar Alarm	31
Animal Problem	4
Attempt to Locate	1
Attended Death	1
Atv Accident	1
Bail Check Detail	1
Breathing Problems	1
Burglary	3
Heart Problem	1
Choking	1
Citizen Assist	2
Citizen Dispute	1
Civil Complaint	5
Criminal Mischief	1
Disabled Vehicle	1
Domestic Problem	6
DV Follow Up	2
TELEPHONE HANG UP CALL	17
Endanger welfare of child	1
Explosion	1
Domestic	2
Fireworks	1
Discarded Items	1
Fraud	3
Gaming And Weapons	8
Harassment	5
Information Report	4
Accident	16
Litter/Pollution/Public Health	1
Lockout	1
Lost Dog	2
Wrong Number	2
Missing Person	2
Disturbance	2
Parking Problem	4
Traffic Accident w/ Damage	4
Peace Officer Detail	1
Inspection/Towing	1
Traffic Accident, w/ Injuries	7
Operation ID	1

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 05/01/2017 - 04/30/2018

Agent ID : 0192

Denmark Town Clerk

62 East Main Street

Denmark,Denmark 04022

Report Printed on: 05/03/2018 02:21
PM EST5EDT

Authority Code	Authority Year	Authority Name	Catalog Fee	Sales Count	Authority Total	Agent Fee	Sales Tax	Total Sales Amount
1472	2017	Boat Registration Transfer	\$4.00	1	\$4.00	\$2.00	\$0.00	\$6.00
1478	2018	Expanded Archery Antlerless Deer	\$12.00	1	\$12.00	\$94	\$0.00	\$12.94
1479	2018	Expanded Archery Either Sex	\$32.00	1	\$32.00	\$92	\$0.00	\$32.92
1480	2017	Boat Up to 10 Hsp. Registration Renewal	\$15.00	1	\$15.00	\$1.00	\$0.00	\$16.00
1480	2018	Boat Up to 10 Hsp. Registration Renewal	\$15.00	1	\$15.00	\$1.00	\$0.00	\$16.00
1481	2017	Boat 11-50 Hsp. Registration Renewal	\$20.00	1	\$20.00	\$1.00	\$0.00	\$21.00
1490	2018	Boat Up to 10 Hsp. Registration New/Rollover	\$15.00	1	\$15.00	\$2.00	\$99.00	\$116.00
1502	2018	Nonresident ATV Registration New and Rollover	\$68.00	13	\$884.00	\$26.00	\$0.00	\$910.00
1515	2018	Nonresident ATV Transfer Registration	\$4.00	1	\$4.00	\$2.00	\$0.00	\$6.00
1553	2018	Nonresident ATV Registration - Renewal	\$68.00	36	\$2448.00	\$36.00	\$0.00	\$2484.00
1565	2018	Nonresident 3-Day Snowmobile Registration	\$49.00	1	\$49.00	\$1.00	\$0.00	\$50.00
1567	2018	Nonresident Season Snowmobile Registration	\$99.00	31	\$3069.00	\$31.00	\$0.00	\$3100.00
1572	2018	Resident Snowmobile Registration - New/Rollover	\$45.00	28	\$1260.00	\$56.00	\$2950.13	\$4266.13
1575	2018	Resident Snowmobile Registration - Renewal	\$45.00	86	\$3870.00	\$86.00	\$0.00	\$3956.00
1580	2018	Resident ATV Registration Renewal	\$33.00	-1	\$-33.00	\$0.00	\$0.00	\$-33.00
1580	2018	Resident ATV Registration Renewal	\$33.00	70	\$2310.00	\$70.00	\$0.00	\$2380.00
1581	2018	Resident ATV Registration New/Rollover	\$33.00	25	\$825.00	\$50.00	\$3350.87	\$4225.87
1581	2018	Resident ATV Registration New/Rollover	\$33.00	-1	\$-33.00	\$0.00	\$-11.00	\$-44.00
1589	2017	Boat Duplicate Registration & Stickers	\$2.00	1	\$2.00	\$1.00	\$0.00	\$3.00
1692	2018	Resident Crossbow Hunting	\$26.00	1	\$26.00	\$46	\$0.00	\$26.46
1699	2018	Resident Superpack	\$201.00	2	\$402.00	\$4.00	\$0.00	\$406.00
1704	2017	Pheasant Hunting Permit	\$17.00	1	\$17.00	\$1.00	\$0.00	\$18.00
1708	2017	Nonresident Small Game Hunting	\$75.00	1	\$75.00	\$2.00	\$0.00	\$77.00
1713	2017	Migratory Waterfowl Hunting Permit	\$7.25	1	\$7.25	\$25	\$0.00	\$7.50
1713	2018	Migratory Waterfowl Hunting Permit	\$7.25	4	\$29.00	\$1.00	\$0.00	\$30.00

1744	2018	Resident Archery Hunting & Fishing Combo	\$43.00	1	\$43.00	\$92	\$0.00	\$43.92
1751	2017	Resident Hunting & Fishing Combo	\$43.00	7	\$301.00	\$14.00	\$0.00	\$315.00
1751	2018	Resident Hunting & Fishing Combo	\$43.00	43	\$1849.00	\$86.00	\$0.00	\$1935.00
1752	2017	Resident Hunting	\$26.00	21	\$546.00	\$42.00	\$0.00	\$588.00
1753	2017	Resident Fishing	\$25.00	16	\$400.00	\$32.00	\$0.00	\$432.00
1753	2018	Resident Fishing	\$25.00	18	\$450.00	\$36.00	\$0.00	\$486.00
1754	2017	Resident Archery Hunting	\$26.00	1	\$26.00	\$1.00	\$0.00	\$27.00
1754	2018	Resident Archery Hunting	\$26.00	1	\$26.00	\$1.00	\$0.00	\$27.00
1757	2017	Nonresident Hunting	\$115.00	5	\$575.00	\$10.00	\$0.00	\$585.00
1758	2017	Nonresident Archery Hunting	\$75.00	1	\$75.00	\$1.00	\$0.00	\$76.00
1762	2017	1-Day Fishing	\$11.00	2	\$22.00	\$4.00	\$0.00	\$26.00
1765	2017	Nonresident 7-Day Fishing	\$43.00	3	\$129.00	\$6.00	\$0.00	\$135.00
1766	2017	Nonresident Season Fishing	\$64.00	30	\$1920.00	\$60.00	\$0.00	\$1980.00
1766	2018	Nonresident Season Fishing	\$64.00	4	\$256.00	\$8.00	\$0.00	\$264.00
1767	2017	Nonresident 15-Day Fishing	\$47.00	3	\$141.00	\$6.00	\$0.00	\$147.00
1769	2017	3-Day Fishing	\$23.00	17	\$391.00	\$34.00	\$0.00	\$425.00
1769	2017	3-Day Fishing	\$23.00	-1	\$-23.00	\$0.00	\$0.00	\$-23.00
1772	2017	Nonresident Hunting & Fishing Combo	\$150.00	5	\$750.00	\$10.00	\$0.00	\$760.00
1772	2018	Nonresident Hunting & Fishing Combo	\$150.00	2	\$300.00	\$4.00	\$0.00	\$304.00
1782	2018	Coyote Night Hunting Permit	\$4.00	4	\$16.00	\$8.00	\$0.00	\$24.00
1782	2018	Coyote Night Hunting Permit	\$4.00	1	\$4.00	\$92	\$0.00	\$4.92
1783	2017	Lake & River Protection sticker - Other Registered Boats	\$19.00	39	\$741.00	\$39.00	\$0.00	\$780.00
1783	2018	Lake & River Protection sticker - Other Registered Boats	\$19.00	2	\$38.00	\$2.00	\$0.00	\$40.00
1786	2017	Resident Muzzleloader Hunting	\$13.00	7	\$91.00	\$7.00	\$0.00	\$98.00
1786	2018	Resident Muzzleloader Hunting	\$13.00	2	\$26.00	\$2.00	\$0.00	\$28.00
1787	2017	Nonresident Muzzleloader Hunting	\$69.00	1	\$69.00	\$1.00	\$0.00	\$70.00
1796	2017	Resident Bear Hunting	\$27.00	5	\$135.00	\$10.00	\$0.00	\$145.00
1796	2018	Resident Bear Hunting	\$27.00	1	\$27.00	\$2.00	\$0.00	\$29.00
1796	2018	Resident Bear Hunting	\$27.00	1	\$27.00	\$92	\$0.00	\$27.92
1801	2017	Duplicate Recreational License	\$0.00	1	\$0.00	\$2.00	\$0.00	\$2.00
1825	2018	Migratory Waterfowl Upgrade Card	\$0.00	1	\$0.00	\$0.00	\$0.00	\$0.00
1840	2017	Resident Apprentice Hunt	\$26.00	2	\$52.00	\$4.00	\$0.00	\$56.00
1841	2017	Nonresident Apprentice Hunt	\$115.00	-1	\$-115.00	\$0.00	\$0.00	\$-115.00
1841	2017	Nonresident Apprentice Hunt	\$115.00	1	\$115.00	\$2.00	\$0.00	\$117.00
1843	2017	Resident Apprentice Archery	\$26.00	1	\$26.00	\$2.00	\$0.00	\$28.00
1843	2017	Resident Apprentice Archery	\$26.00	-1	\$-26.00	\$0.00	\$0.00	\$-26.00
1852	2017	Spring/Fall Turkey	\$20.00	5	\$100.00	\$10.00	\$0.00	\$110.00
1852	2018	Spring/Fall Turkey	\$20.00	3	\$60.00	\$6.00	\$0.00	\$66.00
1852	2018	Spring/Fall Turkey	\$20.00	1	\$20.00	\$92	\$0.00	\$20.92
1885	2018	NR 7-Day ATV Registration New and Rollover	\$53.00	1	\$53.00	\$2.00	\$0.00	\$55.00
1901	2017	Resident Over-70 Lifetime License	\$8.00	2	\$16.00	\$0.00	\$0.00	\$16.00
1901	2018	Resident Over-70 Lifetime License	\$8.00	1	\$8.00	\$0.00	\$0.00	\$8.00
1921	2017	Boat Over 115 Hsp Registration Renewal	\$34.00	1	\$34.00	\$1.00	\$0.00	\$35.00
1921	2018	Boat Over 115 Hsp Registration Renewal	\$34.00	2	\$68.00	\$2.00	\$0.00	\$70.00
1923	2017	Boat 51-115 Hsp Registration New/Rollover	\$26.00	1	\$26.00	\$2.00	\$192.50	\$220.50
1924	2017	Boat Over 115 Hsp Registration New/Rollover	\$34.00	1	\$34.00	\$2.00	\$0.00	\$36.00
1925	2017	Boat 0-10 Hsp. Reg Ren w/Milfoil	\$25.00	72	\$1800.00	\$72.00	\$0.00	\$1872.00

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1925	2018	Boat 0-10 Hsp. Reg Ren w/Milfoil	\$25.00	11	\$275.00	\$11.00	\$0.00	\$286.00
1926	2017	Boat 11-50 Hsp. Reg Ren w/Milfoil	\$30.00		\$0.00	\$0.00	\$0.00	\$0.00
1926	2017	Boat 11-50 Hsp. Reg Ren w/Milfoil	\$30.00	63	\$1890.00	\$63.00	\$0.00	\$1953.00
1926	2018	Boat 11-50 Hsp. Reg Ren w/Milfoil	\$30.00	15	\$450.00	\$15.00	\$0.00	\$465.00
1927	2017	Boat 51-115 Hsp Reg Ren w/Milfoil	\$36.00	52	\$1872.00	\$52.00	\$27.50	\$1951.50
1927	2018	Boat 51-115 Hsp Reg Ren w/Milfoil	\$36.00	4	\$144.00	\$4.00	\$0.00	\$148.00
1928	2017	Boat Over 115 Hsp Reg Ren w/Milfoil	\$44.00	61	\$2684.00	\$61.00	\$0.00	\$2745.00
1928	2018	Boat Over 115 Hsp Reg Ren w/Milfoil	\$44.00	6	\$264.00	\$6.00	\$0.00	\$270.00
1929	2017	Boat PWC Reg Ren w/Milfoil	\$44.00	11	\$484.00	\$11.00	\$0.00	\$495.00
1930	2017	Boat 0-10 Hsp Reg New/Roll w/Milfoil	\$25.00	13	\$325.00	\$26.00	\$130.89	\$481.89
1930	2018	Boat 0-10 Hsp Reg New/Roll w/Milfoil	\$25.00	1	\$25.00	\$2.00	\$66.00	\$93.00
1931	2017	Boat 11-50 Hsp Reg New/Roll w/Milfoil	\$30.00	9	\$270.00	\$18.00	\$1072.89	\$1360.89
1931	2018	Boat 11-50 Hsp Reg New/Roll w/Milfoil	\$30.00	2	\$60.00	\$4.00	\$77.00	\$141.00
1932	2017	Boat 51-115 Hsp Reg New/Roll w/Milfoil	\$36.00	-1	\$-36.00	\$0.00	\$-33.00	\$-69.00
1932	2017	Boat 51-115 Hsp Reg New/Roll w/Milfoil	\$36.00	10	\$360.00	\$20.00	\$939.95	\$1319.95
1932	2018	Boat 51-115 Hsp Reg New/Roll w/Milfoil	\$36.00	1	\$36.00	\$2.00	\$110.00	\$148.00
1933	2017	Boat Over 115 Hsp Reg New/Roll w/Milfoil	\$44.00	7	\$308.00	\$14.00	\$1139.49	\$1461.49
1933	2018	Boat Over 115 Hsp Reg New/Roll w/Milfoil	\$44.00	1	\$44.00	\$2.00	\$27.50	\$73.50
1934	2017	Boat PWC Reg New/Roll w/Milfoil	\$44.00	6	\$264.00	\$12.00	\$90.79	\$366.79
1934	2018	Boat PWC Reg New/Roll w/Milfoil	\$44.00	1	\$44.00	\$2.00	\$0.00	\$46.00
Grand Totals:				916	\$36709.25	\$1238.25	\$10230.51	\$48178.01
Totals by Payment Type:			Batch	Cash	Check	Credit Card	Debit Card	Gift Certificate
			\$30.00	\$35466.03	\$13930.22	\$0.00	\$28.00	\$0.00

**TOWN OF DENMARK
RESULTS OF THE
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June 2 & 3, 2017

June 2, 2017-Annual Election-8 AM to 8 PM. Town Clerk, Alvina Day opened the meeting and read the call.

ARTICLE 1. To choose 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.

James Stacy 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.

MUNICIPAL ELECTION RESULTS	
<u>SELECTMAN, ASSESSOR AND OVERSEER OF THE POOR For a Two Year Term</u>	
ALLOCCO, LUKE	Total 179
WRITE-IN	Total 1 (Bev Caparco)
BLANKS	Total 16
Total Ballots Cast:	196
<u>SELECTMAN, ASSESSOR AND OVERSEER OF THE POOR For a Three Year Term</u>	
LeGOFF, BETTY	Total 146
WRITE-IN	Total 42 (B. Caparco 41; M. Mcfadden 1; Dyson 1)
BLANKS	Total 8
Total Ballots Cast:	196
<u>MEMBER OF THE PLANNING BOARD For a Three Year Term</u>	
HOLBERT, NATHAN	Total 87
KRUCZEK, LAURIE	Total 82
WRITE-IN	Total 2 (B. Caparco 1)
BLANKS	Total 25
Total Ballots Cast:	196
<u>MEMBER OF THE PLANNING BOARD For a Three Year Term</u>	
SANBORN, WILLIAM	Total 164
WRITE-IN	Total 12 (Dera 1; N.Holbert 2; J.Hammer 1; L Kruczek 3; L. Akers 1; J. Wightman 1; B. Caparco 1)
BLANKS	Total 20
Total Ballots Cast:	196

Non-residents were reminded they are not allowed to vote; Chris Loughlin was voted approval to speak. It was moved and seconded to allow Chris Loughlin speak. Motion Carried.

**TOWN OF DENMARK
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June 2 & 3, 2017

ARTICLE 3. 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, Luke Allocco second. Motion Carried.

ARTICLE 4. To elect members of the Budget Committee as necessary to fill any vacancies. *(Four vacancies.)*

Sean Watson moved, Luke Allocco second and the following people were nominated. Motion Carried.

Russell Stacy, Bill Sanborn, Michael Berube, Lee Shand

ARTICLE 5. To see if the Town will vote to authorize the Board of Selectmen, with the assistance and advice of a committee of three members to be elected by the Town, to dispose of any real estate acquired by the Town through non-payment of taxes thereon, on such terms and conditions (including whether by public auction or sealed bid public sale) as the Board of Selectmen may deem advisable and in the best interests of the Town, including authority to retain, possess, improve, develop, lease or quiet title to any such tax acquired property for such municipal or public purposes, and upon such terms and conditions, as the Board of Selectmen may deem advisable and in the best interests of the Town, provided that in the case of transfer to the delinquent taxpayer(s) or the successor(s) in interest to said delinquent taxpayer(s) the same may be accomplished by private sale, and in all cases of transfer of title to execute and deliver as required municipal quitclaim deeds therefore, and to elect such advisory committee of three members. *(Selectmen recommend this be done.)*

Nominations were put forth and second for Paul Kiesman, Michael Berurbe, and Bertrum Stacy. Motion Carried.

ARTICLE 6. 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 2016-17 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 5-0.)

Norma Snow moved, Betty LeGoff second. Motion Carried.

ARTICLE 7. 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 2016-17 fiscal year to the budget accounts that have overruns at the end of the 2016-17 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 5-0.)

Norma Snow moved, Betty LeGoff second. Motion Carried.

**TOWN OF DENMARK
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June 2 & 3, 2017

ARTICLE 8. To see if the Town will vote to appropriate the sum of **\$357,650.00** from Anticipated Revenues to reduce taxes for the fiscal year of 2017-18 as detailed below:

Excise Tax Revenue	\$210,000.00	(Article 22)
State Revenue Sharing	\$24,600.00	(Article 18)
Boat Excise Tax	\$2,000.00	(Article 18)
On-Line Boat Excise	\$250.00	(Article 18)
Rapid Renewal Excise	\$18,000.00	(Article 22)
Costs & Interest on Taxes	\$11,000.00	(Article 18)
Clerks Fees- Agent	\$6,000.00	(Article 18)
CEO Fees- Plumbing	\$3,100.00	(Article 18)
CEO Fees- Permits & Fines	\$6,000.00	(Article 18)
Road, Dam, Bridge Revenue	\$600.00	(Article 18)
Homestead Exemption	\$23,000.00	(Article 18)
Veteran's Reimbursement	1,250.00	(Article 18)
Tree Growth	\$35,000.00	(Article 18)
Transfer Station Fees	\$12,000.00	(Article 21)
Animal Control	\$600.00	(Article 34)
Planning Board	\$800.00	(Article 31)
Municipal Building Rent	\$250.00	(Article 18)
Youth Activities	\$2,200.00	(Article 33)
Interest Earnings	\$0.00	(Article 18)
General Assistance	\$400.00	(Article 28)
State Gas Reimbursement	\$400.00	(Article 25)
<u>Miscellaneous Earnings</u>	<u>\$200.00</u>	<u>(Article 18)</u>
Total	\$357,650.00	

(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-0.)

Sean Watson moved, Luke Allocco second. Motion Carried.

ARTICLE 9. To see if the Town will vote to fix the date of October 20, 2017 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 21, 2017, and the date of April 20, 2018 as the date when the second one-half of taxes are due and payable, with interest on the second installment to start on April 21, 2018, and that an interest rate of 7% per annum be charged on unpaid taxes.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-0.)

Norma Snow moved, Luke Allocco second. Motion Carried.

ARTICLE 10. 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 2017-18 fiscal year and to authorize such interest paid or abatements granted to be appropriated from overlay funds or, if necessary, from the Surplus (Unassigned Fund Balance).

(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-0.)

Sean Wastson moved, Betty LeGoff second. Motion Carried.

**TOWN OF DENMARK
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ARTICLE 11. 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 5-0.)

Norma Snow moved, Sean Watson second. Motion Carried.

ARTICLE 12. To see if the Town will vote to authorize the Board of Selectmen to cover overruns in the 2017-18 fiscal year budget with overlay funds.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-0.)

Norma Snow moved, Luke Allocco second. Motion Carried.

ARTICLE 13. To see if the town will vote to authorize the Board of Selectmen to pay tax abatements and applicable interest granted during the 2017-18 fiscal year with overlay funds.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-0.)

Sean Watson moved, Luke Allocco second. Motion Carried.

ARTICLE 14. To see if the Town will vote to authorize the Board of Selectmen in the ensuing year, in consultation with the Public Works Director, to issue a Declaration and Order concerning public easements eligible for winter maintenance, subject to an affirmative vote at the next Annual Town Meeting, provided the Board shall make reasonable inquiry and investigation as to the satisfactory documentation of the creation of any said public easement, and shall receive such assurance from the Public Works Director that said winter maintenance may be carried out efficiently and safely, as the Board deems appropriate.

(Selectmen Recommend this be done. Budget Committee vote 0-4-1.)

Ken Richardson recommends the Town follow the Selectmen's recommendation, Betty LeGoff second.

Sean Watson said that he thinks the basic argument was that we shouldn't be spending public funds on private roads. There are some private roads that we plow and there are some that we don't plow and it seemed like an inappropriate expense of public funds.

Ralph Sarty said that back when this was done the State Statute was very clear. That no municipal funds could be expended for the maintenance of private roads. They had been taking care of private roads all over town especially around lakes and ponds, many summer homes had been converted into year round homes and residents moved in. In order to comply with the State Statute, they had the Town Attorney send a letter to every abutter who owned property or was domiciled or had second home properties on those roads, having them deed easement rights to the Town, this made them no longer strictly private roads. Roads that did not qualify were roads that did not provide the easements. The Town Attorney advised that this article be in the warrant at every town meeting to reaffirm the approval of the voters to continue doing that. We don't have to but in fairness to the people that live on those roads that are residents of the Town, so all the Roads that have 100% easements rights with the Town of Denmark are continued to be maintained. The Road Commissioner has the right to inspect those roads to make sure that our equipment can be operated safely.

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Sean Watson asked if he gave the Town an easement to his driveway would it be plowed? Rick Mason said the Town might not accept it. Jay Transue said his driveway isn't a road but Sean said that it is a dead end road.

Melvin Hallas asked who takes down trees etc., and Richard Snow said the Road Associations must take care of them.

Ralph Sarty said this is only for plowing and sanding.

A vote was called and the Motion Carried.

ARTICLE 15. To see if the Town will vote to transfer all Snowmobile registration fees received in the 2017-18 fiscal year to the Denmark Draggers Snowmobile Club on the condition that the trails it maintains be open in snow season to the public for outdoor recreation purposes at no charge.
(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-0.)

Norma Snow moved, Rick Mason second. Motion Carried.

ARTICLE 16. 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, and other governmental units from private sources or foundations, which may be received from time to time in the form of grants or any other source, during the period from July 1, 2017 to June 30, 2018.
(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-0.)

Mel Hallas moved, Rick Mason second. Motion Carried.

ARTICLE 17. 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 of 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.)

Luke Allocco moved, Betty LeGoff second. Motion Carried.

ARTICLE 18. To see if the Town will vote to raise and appropriate the sum of **\$222,210.00** through taxation, in addition to the **\$113,250.00** previously appropriated in Article 8 from anticipated revenues for a total appropriation of **\$335,460.00** for Administration (Town Charges).
(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-0.)

Luke Allocco moved, Norma Snow second. Motion Carried.

ARTICLE 19. To see if the Town will vote to raise and appropriate the sum of **\$21,900.00** for Tax Assessments & Maps. *(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-0.)*

Luke Allocco moved, Norma Snow second. Motion Carried.

**TOWN OF DENMARK
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ARTICLE 20. To see if the Town will vote to raise and appropriate the sum of **\$20,600.00** for Property & Vehicle Insurance coverage.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-0.)

Luke Allocco moved, Norma Snow second. Motion Carried.

ARTICLE 21. To see if the Town will vote to raise and appropriate the sum of **\$108,830.00** through taxation, in addition to the **\$12,000.00** previously appropriated in Article 8 from anticipated revenues for a total appropriation of **\$120,830.00** for the Transfer Station, Septic Waste Disposal and Recycling.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-0.)

Luke Allocco moved, Sean Watson second. Motion Carried.

ARTICLE 22. To see if the Town will vote to raise and appropriate the sum of **\$192,880.00** through taxation, in addition to the **\$228,000.00** previously appropriated in Article 8 from anticipated revenues for a total appropriation of **\$420,880.00** for the Public Works Department.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 4-1.)

Rick Mason moved, Luke Allocco second. Motion Carried.

ARTICLE 23. To see if the Town will vote to raise and appropriate the sum of **\$5,000.00** for Street Lighting.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 3-2.)

Luke Allocco moved, Rick Mason second. Motion Carried.

ARTICLE 24. To see if the Town will vote to raise and appropriate the sum of **\$49,500.00** for the Fire Department.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-0.)

Luke Allocco moved, Norma Snow second. Motion Carried.

ARTICLE 25. To see if the Town will vote to raise and appropriate the sum of **\$30,600.00** through taxation, in addition to the **\$400.00** previously appropriated in Article 8 from anticipated revenues for a total appropriation of **\$31,000.00** for Vehicle Fuel.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-0.)

Luke Allocco moved, Sean Watson second. Motion Carried.

ARTICLE 26. To see if the Town will vote to raise and appropriate the sum of **\$8,400.00** for Ambulance Services.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-0.)

Luke Allocco moved, Norma Snow second. Motion Carried.

**TOWN OF DENMARK
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ARTICLE 27. To see if the Town will vote to pay the Selectmen individual stipends, in the aggregate amount not to exceed **\$7,500.00**, 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 this be done 5-0.)

Luke Allocco moved, Norma Snow second. Motion Carried.

ARTICLE 28. To see if the Town will vote to raise and appropriate the sum of **\$2,600.00** through taxation, in addition to the **\$400.00** previously appropriated in Article 8 from anticipated revenues for a total appropriation of **\$3,000.00** for General Assistance.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-0.)

Sean Watson moved, Luke Allocco second. Motion Carried.

ARTICLE 29. To see if the Town will vote to raise and appropriate the sum of **\$15,000.00** for Legal Counsel Services.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-0.)

Sean Watson moved, Betty LeGoff second. Motion Carried.

ARTICLE 30. To see if the Town will vote to raise and appropriate the sum of **\$6,500.00** for the Building and Repair Fund.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-0.)

Norma Snow moved, Luke Allocco second. Motion Carried.

ARTICLE 31. To see if the Town will vote to raise and appropriate the sum of **\$1,600.00** through taxation, in addition to the **\$800.00** previously appropriated in Article 8 from anticipated revenues for a total appropriation of **\$2,400.00** for the expenses of the Planning Board.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-0.)

Norma Snow moved, Luke Allocco second. Motion Carried.

ARTICLE 32. To see if the Town will vote to raise and appropriate the sum of **\$510.00** for the expenses of the Board of Appeals.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-0.)

Norma Snow moved, Luke Allocco second. Motion Carried.

ARTICLE 33. To see if the Town will vote to raise and appropriate the sum of **\$3,530.00** through taxation, and to carry the **\$2,200.00** previously appropriated in Article 8 from anticipated revenues for a total appropriation of **\$5,730.00** for Denmark Youth Activities.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-0.)

Sean Watson moved, Luke Allocco second. Motion Carried.

**TOWN OF DENMARK
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ARTICLE 34. To see if the Town will vote to raise and appropriate the sum of **\$2,400.00** through taxation, and to carry the **\$600.00** previously appropriated in Article 8 from anticipated revenues for a total appropriation of **\$3,000.00** for Animal Control.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-0.)

Norma Snow moved, Luke Allocco second. Motion Carried.

ARTICLE 35. To see if the Town will vote to raise and appropriate the sum of **\$4,000.00** 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 4-1.)

Luke Allocco moved, Norma Snow second. Motion Carried.

ARTICLE 36. To see if the Town will vote to raise and appropriate the sum of **\$139,250** through taxation, for capital projects as detailed below:

	FY 2016-2017 APPROVED	FY 2017-2018 PROPOSED
Dump Truck 3 rd of 3 Payments	\$47,000.00	0.00
Comprehensive Plan	\$0.00	\$8,000.00
550 Dump Truck Replacement	\$0.00	\$35,000.00
Fire Prevention Program	\$8,000.00	\$0.00
Grants	\$0.00	\$5,000.00
PW Backhoe 2 nd of 3 Payments	\$50,000.00	\$36,200.00
<u>PW Dump Truck 2nd of 3 Payments</u>	<u>\$70,000.00</u>	<u>\$55,050.00</u>
Total Capital Items	\$180,000.00	\$139,250.00

(Selectmen Recommend this be done. Budget Committee Recommends this be done 4-1.)

Luke Allocco moved, Norma Snow second. Motion Carried.

ARTICLE 37. To see if the Town will vote to appropriate all funding received from the Maine Local Road Assistance Program (LRAP), (formerly Urban-Rural Initiative Program (URIP), for the 2017-2018 fiscal year for capital road projects.

LRAP Funding FY 2016-17 (Last Year): **\$53,968.00**

(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-0.)

Luke Allocco moved, Norma Snow second. Motion Carried.

ARTICLE 38. To see if the Town will vote to appropriate **\$76,032.00** from Restricted Fund Balance- DOT Block Grant, for the 2017-2018 fiscal year for capital road projects.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-0.)

Luke Allocco moved, Norma Snow second. Motion Carried.

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ARTICLE 39. To see if the Town will vote to appropriate up to **\$100,000.00** from Restricted Fund Balances-Road Improvement for the 2017-2018 fiscal year for capital road projects.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-0.)

Luke Allocco moved, Norma Snow second. Motion Carried.

ARTICLE 40. To see if the Town will vote to appropriate up to **\$45,000.00** from Restricted Fund Balances-Road Improvement for the 2017-2018 fiscal year for the ditching of Rocky Knoll Road.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-0.)

Norma Snow moved, Luke Allocco second. Motion Carried.

ARTICLE 41. To see if the Town will take up to **\$7,000.00** from Perley Mills Forest Account for expenditures for the Perley Mills Community Forest.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-0.)

Luke Allocco moved, Norma Snow second. Motion Carried.

ARTICLE 42. To see if the Town will carry over **\$2,000.00** from Comprehensive Planning 2016-2017 to fiscal year 2017-2018, to be combined with the **\$8,000.00** from **Article 36** for a total of **\$10,000.00**.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-0.)

Luke Allocco moved, Norma Snow second. Motion Carried.

ARTICLE 43. To see if the Town will vote to authorize the Board of Selectmen to sell by public bid or other competitive process personal property with a value of **\$30,000** or less and deemed excess by the Board of Selectmen; to place the 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, provided, however, that the Board shall conduct a public hearing on the proposed expenditure of such capital reserve funds for the purchase of equipment for said Department prior to any purchase.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-0.)

Luke Allocco moved, Norma Snow second. Motion Carried.

ARTICLE 44. To see if the Town will vote to authorize the Board of Selectmen to appropriate **\$5,000.00** from Surplus (Unassigned Fund Balance) 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 5-0.)*

Norma Snow moved, Luke Allocco second. Motion Carried.

**TOWN OF DENMARK
RESULTS OF THE
ANNUAL TOWN MEETING**

June 2 & 3, 2017

ARTICLE 45. To see if the Town will vote to raise and appropriate \$6,760.00 for Agency Requests as detailed below:

<u>Agency</u>	<u>Approved 2016-2017</u>	<u>Proposed 2017-2018</u>
LAKES ENVIRONMENTALASSOCIATION	\$1,000.00	\$1,000.00
SENIORS PLUS	\$100.00	\$100.00
TRI-COUNTY MENTAL HEALTH	\$1,200.00	\$1,200.00
WESTERN MAINE TRANSPORTATION	\$230.00	\$230.00
EASTERN SLOPE AIRPORT	\$500.00	\$500.00
HOME HEALTH VISITING NURSES	\$600.00	\$600.00
COMMUNITY CONCEPTS	\$1,000.00	\$1,000.00
SACO RIVER CORRIDOR COMMISSION	\$300.00	\$300.00
SEXUAL ASSAULT PREV. SERVS. (REACH)	\$250.00	\$250.00
LIFEFLIGHT FOUNDATION	\$580.00	\$580.00
SALVATION ARMY - LOCAL CHAPTER	\$500.00	\$500.00
BROWNFIELD FOOD PANTRY	\$500.00	\$500.00
	<u>\$6,760.00</u>	<u>\$ 6,760.00</u>

Selectmen Recommend this be done. Budget Committee Recommends this be done 5-0.)

Luke Allocco moved, Norma Snow second. Motion Carried.

ARTICLE 46. To see if the Town will vote to raise and appropriate \$5,000.00 for the Denmark Library.
(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-0.)

Luke Allocco moved, Norma Snow second. Motion Carried.

ARTICLE 47. To see if the Town will vote to raise and appropriate \$2,500.00 for the Denmark Arts Center-Children's Programs.
(Selectmen Recommend this be done. Budget Committee Recommends this be done 3-2.)

Luke Allocco moved, Norma Snow second. Motion Carried.

ARTICLE 48. To see if the Town will vote to raise and appropriate \$1,150.00 for the Harvest Hills Animal Shelter.
(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-0.)

Luke Allocco moved, Norma Snow second. Motion Carried.

ARTICLE 49. To see if the Town will vote to raise and appropriate the sum of \$12,000.00 to meet unanticipated expenses and emergencies that occur during the 2017-18 fiscal year.
(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-0.)

Luke Allocco moved, Norma Snow second. Motion Carried.

**TOWN OF DENMARK
RESULTS OF THE
ANNUAL TOWN MEETING**

June 2 & 3, 2017

ARTICLE 50. To see if the Town will vote to transfer up to the first **\$5,000.00** of funds received from penalties assessed on properties removed from Tree Growth or Open Space status in the 2017-18 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 5-0.)

Norma Snow moved, Rick Mason second. Motion Carried.

ARTICLE 51. To see if the Town will vote to appropriate an amount not to exceed **\$36,000.00** from Unassigned Fund Balance (Surplus) for the purpose of constructing a Single Stream Recycling Facility at the Transfer Station.

(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-0.)

Luke Allocco moved, Norma Snow second. Motion Carried.

ARTICLE 52. Shall a Charter Commission be established for the purpose of revising the Municipal Charter or establishing a New Municipal Charter?

(Selectmen recommend this be done.)

Norma Snow moved, Luke Allocco second.

Richard Snow explained that they looked at making some changes to the Town Charter to update it, the Committee came up with several changes and that if they made all the changes they were looking at, it would require a Charter Commission which are elected officials. If this passes they will have another meeting with people taking out Nomination papers to serve on the Board. When asked what sort of changes they are considering, Richard answered the possibility of changing from a Town Manager to Administrative Assistant, school board stuff, and some were things that would keep the town out of trouble because of the way it was written. Betty said some was clarifying the role of Selectmen and policies that are in place. Some changes end up being not just an amendment but a rewrite of the charter.

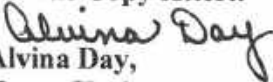
Motion Carried.

James Stacy announced for everyone that needs to be sworn in to come forth to see Alvina.

Luke Allocco moved, Norma Snow second to adjourn. Motion Carried.

The meeting adjourned at 9:51 AM.

A True Copy Attest:


Alvina Day,
Town Clerk



Proven Expertise and Integrity

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, 2017 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.

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www.rhrsmith.com

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, 2017, 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 and budgetary comparison information on pages 4 through 10 and 38 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 November 9, 2017, 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
November 9, 2017

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017**

(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, 2017. 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, 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, education, culture and recreation 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.

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 \$406,654 from \$5,218,498 to \$5,625,152.

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 - increased to a balance of \$1,383,901 at the end of this year.

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

	<u>2017</u>	<u>2016 (Restated)</u>
Assets:		
Current Assets	\$ 2,074,437	\$ 1,807,062
Capital Assets	<u>3,768,327</u>	<u>3,507,267</u>
Total Assets	<u>5,842,764</u>	<u>5,314,329</u>
Liabilities:		
Current Liabilities	120,862	91,699
Long-Term Debt Outstanding	<u>88,148</u>	<u>-</u>
Total Liabilities	<u>209,010</u>	<u>91,699</u>
Deferred Inflows of Resources:		
Prepaid taxes	<u>8,602</u>	<u>4,132</u>
Total Deferred Inflows of Resources	<u>8,602</u>	<u>4,132</u>
Net Position:		
Net Investment in Capital Assets	3,594,946	3,461,879
Restricted: General Fund	537,894	643,926
Special Revenue Funds	80,158	114,535
Permanent Funds	28,253	18,387
Unrestricted	<u>1,383,901</u>	<u>979,771</u>
Total Net Position	<u>\$ 5,625,152</u>	<u>\$ 5,218,498</u>

Revenues and Expenses

Revenues for the Town's governmental activities increased by 17.87%, while total expenses increased by 5.68%. The largest increase in revenues was in property taxes while the biggest increase in expenses was in education.

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

	<u>2017</u>	<u>2016</u>
Revenues		
<i>Program Revenues:</i>		
Charges for services	\$ 39,326	\$ 18,197
Operating grants and contributions	54,272	55,062
<i>General Revenues:</i>		
Property taxes	3,367,692	2,723,114
Excise taxes	306,656	289,057
Grants and contributions not restricted to specific programs	81,524	104,042
Miscellaneous	43,752	113,501
Total Revenues	<u>3,893,222</u>	<u>3,302,973</u>
Expenses		
General government	383,779	372,184
Health and welfare	20,561	20,703
Public safety	98,777	103,978
Public works	626,510	586,222
Culture and recreation	22,737	22,342
County tax	230,491	216,049
Education	2,060,728	1,898,257
Unclassified	44,722	22,880
Capital outlay	6,815	62,837
Interest on long-term debt	1,312	2,974
Total Expenses	<u>3,496,432</u>	<u>3,308,426</u>
 Donated land	 <u>9,864</u>	 <u>700,000</u>
 Change in Net Position	 406,654	 694,547
 Net Position - July 1, Restated	 <u>5,218,498</u>	 <u>4,523,951</u>
 Net Position - June 30	 <u>\$ 5,625,152</u>	 <u>\$ 5,218,498</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>2017</u>	<u>2016 (Restated)</u>
General Fund:		
Nonspendable	\$ 11,143	\$ 11,143
Restricted	537,894	643,926
Assigned	17,384	5,825
Unassigned	1,336,347	793,537
Total General Fund	<u>\$ 1,902,768</u>	<u>\$ 1,454,431</u>
Nonmajor Funds:		
Special Revenue Funds:		
Restricted	\$ 80,158	\$ 114,535
Assigned	21,087	97,486
Permanent Funds:		
Restricted	28,253	18,387
Total Nonmajor Funds	<u>\$ 129,498</u>	<u>\$ 230,408</u>

The general fund total fund balance increased by \$448,337 over the prior fiscal year. The nonmajor funds total fund balances decreased by \$100,910 over the prior fiscal year.

Budgetary Highlights

There were no significant differences between the original and final budget for the general fund.

The general fund actual revenues were in excess of budgeted revenues by \$317,156. This was the result of actual amounts being receipted in excess of the budgeted amounts for all revenue categories.

The general fund actual expenditures were less than budgeted expenditures by \$136,171. All expenditure categories were under budget with the exception of public safety and culture and recreation.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2017, the net book value of capital assets recorded by the Town increased by \$261,060 over the prior year. This increase is the result of current year capital additions of \$441,448 less depreciation expense of \$156,902 and net disposals of \$23,486.

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

	<u>2017</u>	<u>2016</u> <u>(Restated)</u>
Land	\$ 1,533,394	\$ 1,523,530
Buildings	316,880	345,313
Building improvements	92,814	101,239
Machinery and equipment	392,838	321,340
Vehicles	566,695	445,175
Infrastructure	865,706	770,670
Total	<u>\$ 3,768,327</u>	<u>\$ 3,507,267</u>

Debt

At June 30, 2017, the Town had \$173,381 in capital leases outstanding versus \$45,388 last year. Other obligations include accrued compensated absences. 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 four 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, and 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 P.O. Box 109, Denmark, Maine 04022.

STATEMENT A

TOWN OF DENMARK, MAINE

STATEMENT OF NET POSITION
JUNE 30, 2017

	Governmental Activities
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 1,878,273
Investments	67,993
Accounts receivable (net of allowance for uncollectibles):	
Taxes	100,211
Liens	16,817
Tax acquired property	1,885
Prepaid items	9,258
Total current assets	<u>2,074,437</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	1,533,394
Buildings and equipment, net of accumulated depreciation	2,234,933
Total noncurrent assets	<u>3,768,327</u>
TOTAL ASSETS	<u><u>\$ 5,842,764</u></u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 906
Accrued expenses	4,202
Due to other governments	15,639
Current portion of long-term obligations	100,115
Total current liabilities	<u>120,862</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Capital leases payable	88,148
Total noncurrent liabilities	<u>88,148</u>
TOTAL LIABILITIES	<u>209,010</u>
DEFERRED INFLOWS OF RESOURCES	
Prepaid taxes	8,602
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>8,602</u>
NET POSITION	
Net investment in capital assets	3,594,946
Restricted:	
General fund	537,894
Special revenue funds	80,158
Permanent funds	28,253
Unrestricted	1,383,901
TOTAL NET POSITION	<u>5,625,152</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u><u>\$ 5,842,764</u></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, 2017

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue & Changes in Net Position
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Total Governmental Activities
Governmental activities					
General government	\$ 383,779	\$ 24,374	\$ -	\$ -	\$ (359,405)
Health and welfare	20,561	-	-	-	(20,561)
Public safety	98,777	-	-	-	(98,777)
Public works	626,510	10,991	54,272	-	(561,247)
Culture and recreation	22,737	3,961	-	-	(18,776)
County tax	230,491	-	-	-	(230,491)
Education	2,060,728	-	-	-	(2,060,728)
Unclassified	44,722	-	-	-	(44,722)
Capital outlay	6,815	-	-	-	(6,815)
Interest on long-term debt	1,312	-	-	-	(1,312)
Total government	<u>\$ 3,496,432</u>	<u>\$ 39,326</u>	<u>\$ 54,272</u>	<u>\$ -</u>	<u>(3,402,834)</u>

STATEMENT B (CONTINUED)

TOWN OF DENMARK, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	<u>(3,402,834)</u>
General revenues:	
Taxes:	
Property taxes, levied for general purposes	3,367,692
Excise taxes	306,656
Grants and contributions not restricted to specific programs	81,524
Miscellaneous	<u>43,752</u>
Total general revenues	<u>3,799,624</u>
Donated land	<u>9,864</u>
Change in net position	406,654
NET POSITION - JULY 1, RESTATED	<u>5,218,498</u>
NET POSITION - JUNE 30	<u><u>\$ 5,625,152</u></u>

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

STATEMENT

TOWN OF DENMARK, MAINE

BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2017

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 1,803,951	\$ 74,322	\$ 1,878,273
Investments	-	67,993	67,993
Accounts receivable (net of allowance for uncollectibles):			
Taxes	100,211	-	100,211
Liens	16,817	-	16,817
Tax acquired property	1,885	-	1,885
Prepaid items	9,258	-	9,258
Due from other funds	87,892	75,075	162,967
TOTAL ASSETS	\$ 2,020,014	\$ 217,390	\$ 2,237,404
LIABILITIES			
Accounts payable	\$ 906	\$ -	\$ 906
Accrued expenses	4,202	-	4,202
Due to other governments	15,639	-	15,639
Due to other funds	75,075	87,892	162,967
TOTAL LIABILITIES	95,822	87,892	183,714
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	8,602	-	8,602
Deferred property tax	12,822	-	12,822
TOTAL DEFERRED INFLOWS OF RESOURCES	21,424	-	21,424
FUND BALANCES			
Nonspendable	11,143	-	11,143
Restricted	537,894	108,411	646,305
Committed	-	-	-
Assigned	17,384	21,087	38,471
Unassigned	1,336,347	-	1,336,347
TOTAL FUND BALANCES	1,902,768	129,498	2,032,266
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 2,020,014	\$ 217,390	\$ 2,237,404

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, 2017

	Total Governmental Funds
Total Fund Balances	\$ 2,032,266
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	3,768,327
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	12,822
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds shown above:	
Capital leases payable	(173,381)
Accrued compensated absences	(14,882)
Net position of governmental activities	<u>\$ 5,625,152</u>

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

STATEMENT E

TOWN OF DENMARK, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	General Fund	Other Governmental Fund	Total Governmental Funds
REVENUE			
Taxes:			
Property taxes	\$ 3,441,800	\$ -	\$ 3,441,800
Excise taxes	306,656	-	306,656
Intergovernmental	135,796	-	135,796
Charges for services	39,326	-	39,326
Interest income	16,696	709	17,405
Miscellaneous	8,741	17,606	26,347
TOTAL REVENUES	<u>3,949,015</u>	<u>18,315</u>	<u>3,967,330</u>
EXPENDITURES			
Current:			
General government	364,912	-	364,912
Health and welfare	20,561	-	20,561
Public safety	62,491	-	62,491
Public works	501,543	-	501,543
Culture and recreation	22,737	-	22,737
County tax	230,491	-	230,491
Education	2,060,728	-	2,060,728
Unclassified	9,309	35,413	44,722
Capital outlay	294,618	17,100	311,718
TOTAL EXPENDITURES	<u>3,567,390</u>	<u>52,513</u>	<u>3,619,903</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>381,625</u>	<u>(34,198)</u>	<u>347,427</u>
OTHER FINANCING SOURCES USES			
Transfers in	66,712	2,100	68,812
Transfers (out)	-	(68,812)	(68,812)
TOTAL OTHER FINANCING SOURCES (USES)	<u>66,712</u>	<u>(66,712)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	448,337	(100,910)	347,427
FUND BALANCES - JULY 1, RESTATED	<u>1,454,431</u>	<u>230,408</u>	<u>1,684,839</u>
FUND BALANCES - JUNE 30	<u>\$ 1,902,768</u>	<u>\$ 129,498</u>	<u>\$ 2,032,266</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, 2017

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 347,427</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	441,448
Capital asset disposals	(23,486)
Depreciation expense	<u>(156,902)</u>
	<u>261,060</u>
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position	<u>(264,544)</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>(74,108)</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Net Position	<u>136,551</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:	
Accrued compensated absences	<u>268</u>
Change in net position of governmental activities (Statement B)	<u><u>\$ 406,654</u></u>

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

TOWN OF DENMARK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

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, public safety, public works, health and welfare, culture and recreation and education.

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, 2017, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 73, "*Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*". The objective of the Statement is to improve financial reporting by instituting a single framework for the presentation of information about pensions, thereby expanding the comparability of pension-related information reported by state and local governments. Management has determined that this Statement is not applicable.

Statement No. 74, "*Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*". The objective of the Statement is to improve the disclosure of information about benefits other than pensions (other postemployment benefits or OPEB) included in financial statements of state and local governments. This Statement will improve financial reporting through enhanced note disclosures and schedules of required supplementary information that will be presented by OPEB plans that are administered through trusts that meet specified criteria. Management has determined the impact of this Statement is not material to the financial statements.