

TOWN OF DENMARK, MAINE



– Our Valued Employees –

*Front Row: Deputy Town Clerk, Marty Wilson; Public Works Director, Ken Richardson and Town Clerk, Alvina Day.
Back Row: PW, Philip Richardson; CEO, Mike Lee; Town Manager, Bert Kendall; PW, Ryan Lord; Deputy Clerk,
Micki Warner; PW, Frank Perry and Transfer Station Attendant, Donald Legare.*

ANNUAL REPORT 2019

TABLE OF CONTENTS

Town of Denmark	3
Clerk's Office Hours	4
Town Officials	5
Selectmen's Comments	7
Town Manager's Report	9
Tax Collector & Town Clerk Letter	11
Available Exemptions for RE Taxes	13
Warrant for the Town Meeting	14
Trust Funds & Cemetery Account Balance	22
Donations & Misc. Funds	23
Assessments for 2019-2020	24
Assessor's Report & Tax Collectors Report	25
2018-2019 Abatements & Supplementals	26
Unpaid 2018 Tax Liens	27
2019 Unpaid Real Estate Taxes	28
Revenue Summary Report	34
Expense Summary Report	36
Code Enforcement Officers Report	42
Plumbing Inspector's Report	42
Public Works Director's Report	43
Denmark Fire Department and First Responder's Report	44
Denmark Board of Appeals	46
Denmark Rod & Gun Club Report	46
Planning Board Chair Report	47
Denmark Recreation Director's Report	48
E-911 Report	48
Denmark ATV Club	49
Denmark Lions Club Report	50
Animal Control Officer Report and Dog License Report	51
Denmark Arts Center Annual Report	52
Denmark Comprehensive Plan Report	53
Registrar of Voter and Vitals Report	54
Denmark Public Library Annual Report	55
Senator King's Letter	56
Golden's Member of Congress Letter	57
State Representative Riseman's Letter	58
Oxford County Sheriff's Office Report	59
Moses Sales by Authority Report	61
Results from the Annual Town Meeting 2018	63
Auditor's Report	73
Deaths 2018-2019	Inside Back Cover

Cover Photo; Jennifer Bartlett Photography (207) 441-8110

ANNUAL REPORT TOWN OF DENMARK, MAINE

A report of the municipal officers of the Town of Denmark, Maine covering the period between July 1, 2018 and June 30, 2019. 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, May 31, 2019
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 1, 2019
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

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

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



WE ACCEPT CREDIT/DEBIT CARDS.

CLERK'S OFFICE HOURS

MON: CLOSED

TUES / WED / THURS / FRI: 9 AM to 4:30 PM

SECOND & LAST SAT: 9 AM-NOON

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

TRANSFER STATION HOURS

SUMMER:

(Memorial Day to Labor Day)

SAT / SUN / TUES / THURS

8 AM to 5 PM

WINTER:

(Labor Day to Memorial Day)

SAT / SUN / TUES / THURS

8 AM to 4 PM

TOWN OFFICIALS

Selectmen, Assessors, and Overseers of the Poor:

Luke Allocco – 2019
 Betty LeGoff, Chairman – 2020
 Richard Snow – 2021

Interim Town Manager	Bertrand Kendall
Clerk / Treasurer / Tax Collector / Registrar of Voters / Admin. Assistant / Sect. to B.O.S.	Alvina Day
Deputy Clerk	Frances Warner
Part Time Deputy Clerk	Marty Wilson
Public Works Director / Eastern Slope Airport Authority Board Member	Kenneth E. Richardson
Fire Chief/ Emergency Preparedness Director / Fire Warden / E-911 Addressing Officer	Chris Wentworth
Assistant Fire Chief	Michael Shrier
Deputy Fire Chief	Ryan Lord
Health Officer	Leslie Stanicki
Animal Control Officer	Cynthia Eaton
Assessor's Agent	William H. Healey, Jr.
Code Enforcement Officer / Plumbing Inspector / Assistant to the Assessor	Michael A. Lee
Recreation Director	Hillary Allocco

Saco River Corridor Commission

Superintendent of Schools

Jay Robinson

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

Philip Marshall	– 2021	Sharon LeBlanc (alternate)	– 2020	Norma Snow	– 2019
-----------------	--------	----------------------------	--------	------------	--------

Budget Committee

Nathan Holbert	– 2021	Cherylene Booker	– 2019	Michael Berube	- 2020
Lee Ann Shand	– 2021	Russell Stacy	– 2019	Sean Watson	- 2020

Board of Appeals

Melanie Lewis	– 2021	Michael Berube	– 2020	Richard Tabor, Chair	– 2019
Bonnie Clark- Greenleaf	– 2021	Amy Imdieke	– 2020	Carol Farnsworth-Rhodes	– 2019
Thomas Carabine	– 2020	Lee Ann Shand, Secretary			

Planning Board

Laurie Kruczek	– 2021	Christine Brown, Co-Chair	– 2019	Nathan Holbert	– 2020
Michael Stacy	– 2021	Donna Dodge, Co-Chair	– 2019	Gregory Stacy	– 2020
Lee Ann Shand, Secretary		Joseph Wightman	– 2019		

Committee to Assist Selectmen in Disposing of Tax-Acquired Property

Michael Berube	– 2019	Bertram Stacy	– 2019	Paul Kiesman, Jr.	– 2019
----------------	--------	---------------	--------	-------------------	--------

Conservation Commission

Jay (Terry) Rhoads, Chair	– 2017	Chris Wentworth	– 2017	Diane Lewis	– 2017
Jacklyn MacFarlane	– 2017	Nathan Holbert	– 2017	Melanie Lewis	– 2018
Katie Dunn	– 2017				

Full Time Fire Chief Committee 2018-2019 (Per Article 51)

Chris Wentworth
George Walker

Leslie Stanicki

Bob McKeagney, Jr

Charter Commission 2017-2018 (Per Article 52)

Norma Snow, Chairman
Kirk McDermith, Vice Chairman
Luke Allocco, Selectman

Kathleen Griffith, Secretary
Jay (Terry) Rhoades
Ed Enos

Cherylene Booker
Jim Stacy
Suzanne Linden

Perley Mills Community Forest

Snowmobile Club: Richard Snow – 2016
Planning Board: Luke Allocco – 2017
Board of Selectmen: Richard K. Mason Jr. – 2017
Ex-officio Non-voting Member from Sebago, ME

Conservation Commission: Terry Rhoades – 2018
Commission Appointed: John Weisemann – 2018
Ex-officio Non-voting Member from Bridgton, ME
Ex-officio Non-voting Member 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
FAX: (207) 452-2333

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

TOWN OF DENMARK, MAINE



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

Selectmen Comments

The Board of Selectmen constantly strive to make governing Denmark simple, effective and first and foremost keep the best interest of the Town in mind when making any decisions. As with any good governance before making decisions, whether it is to spend money, adopt new policies, apply for grants etc., we educate ourselves and we discuss the benefits or non-benefits for our Town. We encourage you to attend our meetings which are posted on the Town's website along with the agenda for that meeting.

This past year we reviewed the employee health insurance, reviewed the pay scale of our employees, updated the sick time policy and continued reviewing job descriptions. We also appointed members to the Committee to Study the Need and Benefit of a Full Time Fire Chief, who are still meeting and will report back to the board who will report to the voters. One area the board decided has been neglected over the past years is the maintenance of our municipal buildings, which we have evaluated and formed a "To Do List", we feel it is important to keep our buildings maintained and protect the Town's investments. We also focused our attention to the Denmark Recreation and worked with neighboring town, Brownfield, to better organize the blended sports and teams for our youth sports. You'll also notice the new bleachers at our Town baseball field.

We are pleased to say Bert Kendall has accepted our offer to stay with the Town for another year as Interim Town Manager. Bert will continue to handle the day to day activities and work under the direction of the board. It's helpful to have such an experienced Town Manager with his many connections working with us.

The board is forever grateful for the dedication of all the Town employees. At this year's employee Christmas Party, we recognized and thanked several long-time employees, Ken Richardson for his 26 years of dedication, Don LeGare for 21 years of service, Mike Lee for 15 years as Code Enforcement Officer, Alvina Day for 10 years of service, and Micki Warner for 5 years of service. This year we recognize Phil Richardson for 10 years with the Public Works Department, and Chris Wentworth for 5 years of service. The selectmen appreciate the hard work all our employees have given our Town and would like to say Thank You to all Town Employees for their dedication and service to our Town.

We would like to take a moment and recognize the members of the Charter Commission for all their hard work. The process of updating the charter has been an educating experience for all involved. After many months of meetings, the Charter Commission presented to the Board a draft for a revised Town Charter. There was a secret ballot vote on January 22, 2019 for the adoption of the revised charter. Unfortunately, the revision did not pass because of a technicality of the State

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

TOWN OF DENMARK, MAINE

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

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



Statue which required the total votes cast to be 30% of the last gubernatorial election, which for Denmark meant a total of 195 and we fell short of that. Fortunately, since then and after seeking legal advice from the Town Attorney it has been deemed the rewrite of the Charter as proposed can be voted as an amendment vs. a revision because there are no fundamental changes. Therefore, we can revote on the draft presented to the Town on January 22nd. We still need a minimum of 195 votes to be cast. We encourage you to vote on May 31st.

We would also like to recognize the Planning Board for all their hard work this past year, they have put countless hours and many extra meetings into amending the Zoning Ordinance and bringing it into compliance with the State Shoreland Regulations. The document is better organized and easier to work with. Thank you to all the members for volunteering your many hours of work on this undertaking. Vote for accepting the amended ordinance will be by ballot vote on May 31st.

Volunteerism is one of the many great characteristics of our small-town community. As you know our Fire Department and First Responders are all volunteers giving their time and dedication to not only protecting our community in the time of need but also in attending training. For this we thank them. If you wish to join the great group of volunteers who protect our community, please contact the Fire Chief or a Selectmen.

All our boards and committees are made of volunteers who care enough and willing to make the time, to make a difference in our community. We are always looking to fill positions on boards and committees, we encourage you to look at all the committees and boards within our Town Government and consider volunteering. If you wish to not volunteer within the Town boards or committees please take a look at all of our community groups, to name a few, Lions Club, Denmark Charitable Foundation, Denmark Snowmobile and ATV Clubs and the Denmark Arts Center are all an important part of our community who also give back in so many ways. Denmark Recreation is always looking for volunteer coaches, coach's assistance and special event staff. If you wish to volunteer with our youth sports and activities, please contact the Recreation Director.

In conclusion we would like to Thank You the people of our community for making Denmark the great small-town community, we can all say we are proud to be a part of.

Respectfully Submitted,

The Denmark Board of Selectmen
s/Betty LeGoff - Chairperson (June 2020)
s/Luke Allocco (June 2019)
s/ Richard Snow (June 2021)

TOWN MANAGER'S REPORT 2019

My first full year as Denmark's Interim Town Manager was an enjoyable one thanks to the great cooperation of the Selectmen, Department Heads and employees, the many volunteers and committee members, and residents and businesses of Denmark. Residents visiting our Town Office know that we try hard to help them, and the staff gives out plenty of good cheer along with vehicle registrations, building permits, licenses of every kind and tax payment information. We could use more participation at public meetings, and we are always on the lookout for members of our various committees. It is a busy place and we have many projects large and small that we are working on.

In 2018 we had a good budget with a slightly declining tax rate, but we know our tax future lies in the hands of the amount to be raised by MSAD 72. With the 50% financial assistance of the Lion's Club we installed a new gas range, hood and exhaust fan and fire suppression system in our community room downstairs, and have big plans for more improvements in 2019. Many of our key facilities are old, such as the Municipal Building and DPW Garage, so we have to start investing in repairs or replacement. Two major lawsuits were settled that will free up staff and legal time. Major purchases included a beautiful new CAT road grader, small dump truck with plow and spreader, a zero turn mower for cemeteries and ballfield, and new computers for our Clerk's Office. With the help of area towns and two school boards we completed a salary survey which showed many of our employees are not paid a fair municipal salary.

This year we have most of our 2018 road paving projects to finish as well as the completion of Allen Road, the Municipal Building lot and the awesome job of grading and repaving Fessenden Hill. Whereas last year our budget goals were modernizing our DPW fleet and road paving, in 2019 it will hopefully be repairing old buildings and making salary adjustments. We need to improve our tax maps and assessment data and complete the charter amendment process started in 2017. Hopefully there will be a successful vote at June Town Meeting on both the proposed charter amendment and revised zoning ordinance. The updated comprehensive plan is still a work in progress and probably not ready for passage until 2020. A major emphasis will be improvements to the Municipal Building including drilling a new well, replacement of the downstairs bathrooms basically unchanged since 1986, refinishing the downstairs floor, a new front door and repair of the cracked concrete on two sides of the building. Also on our project list are refurbishing the Town Beach and seeking a State grant for a new boat ramp on Wabunaki Road. Although it will probably take 2-3 years, we want to start looking at a replacement DPW Garage big enough to house our grader and backhoe and the boat and trailers of the Fire Department.

Despite a lot of activity in motion, with plenty of projects to finish, I hope that Denmark can think seriously about changing regulations in two areas. The first is the need for a property maintenance ordinance. Too many of our residents lose property value because of a junk property next door. My guess is that we have 6-8-10 of these eyesores, and sometime this spring I am going to spend several hours and drive every road in Denmark. Why should someone work hard to maintain their property when a disaster with piles of trash and garbage exists right down the street? Try selling a house across the street to one of these disasters. I have no interest in a suburban type landscape, but after years of no maintenance something has to be done. The Towns of Madison and Fayette have had good luck with easy to enforce ordinances. A second need, which I realized when I was Denmark's first Town Manager from 2006 to 2008, is a need for more law enforcement. Our Sheriff's Department does its best, but is

usually 20-25 minutes away. I think that bringing back a constable would benefit us, and could be done cheaply and without any training or liability issues if done right. For example, and the State model calls for the exact ordinances to be enforced, imagine if we had someone to guide parking at the annual fireworks celebration at Bicentennial Park, or serve papers on dangerous dog cases? We can do better and close what in my opinion is our biggest service loophole. It is tough to get a call from a senior citizen being harassed by a neighbor knowing there is nothing we can do about it.

Although it is always dangerous to single out any individuals for special praise, when our entire team performs well, there are some I must mention. Our three Selectmen are tireless and probably have more special meetings on items like budget, charter or zoning than regular meetings. Town Clerk Alvina Day has just finished 10 years in the Clerk's Office. Animal Control Officer Cindy Eaton's perseverance helped keep a dangerous dog off the streets. DPW Director Ken Richardson was just elected to a one year term to the Eastern Slope Airport Authority in Fryeburg. Our entire DPW crew deserves praise for somehow plowing and sanding/salting all winter. The nine members of the Charter Study Commission, and especially Chair Norma Snow, worked all year to fashion a much improved amended charter which is up for vote at Town Meeting. Ninety year old Wayne Murray of the Lion's Club came in every day during new stove and hood installation to chase down the inevitable loose ends. Resident and LRTV volunteer Andrew Knightly is an expert on energy savings and has worked with the Selectmen and Budget Committee on items ranging from LED street lights to energy efficient lighting and thermostats to possible solar arrays on Town buildings. Our Fire Department deserves praise for not only keeping us safe but seeking grants for items ranging from an extractor (equipment washing machine) to a new bottled air system.

May we have a safe and productive 2019-2020 fiscal year!

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 the Administrative Assistant
and Town Clerk*

Comments from the Town Clerk/Tax Collector

Some hi-lites from this year to the Citizens of Denmark:

The Denmark Charter Commission Members should be commended for their hard work and many hours of labor. This sort of change required 30% voter participation from the last gubernatorial election which was in November 2018. We needed 195 votes cast. A special election on the “Revised Town Charter” failed due to low voter participation. Although the votes cast were more in the affirmative than the negative, the election failed due to the lack of total votes. Please remember friends, your votes do count.

As Tax Collector, I had to foreclose on two properties with occupants due to delinquent taxes. Having Selectmen that are willing to work together with the tax payer on behalf of the Town, agreements were made and one has been completely caught up for the delinquent tax year and a release deed was recorded. In February, the Tax Acquired Property Committee met with the Board of Selectmen and agreed on another similar arrangement. These agreements do not forgive the taxes nor exempt them from any future taxes but it allows the families to stay in their homes while working on timely payment schedules.

My Deputies, Micki Warner and Marty Wilson have continued to prove that working together keeps the Town up to date and efficient. We alternate training when we can so it works for the benefit of the Town in every aspect. This year we hosted a motor vehicle workshop with the Bureau of Motor Vehicles that allowed us to stay open, participate in the training and network with other local towns.

We reached out to dog Owners that didn’t license their dogs on time and collected a lot of late fees. This is partly a result of the State mailing us copies of rabies certificates. Some of these people hadn’t licensed their dogs at all and we would have no way of knowing about them.

It appears that we picked up a lot more business in the area of hunting, fishing, and registrations for ATV’s, Boats, and Snowmobiles since JimBobs stopped selling out-of-state licenses.

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 the Administrative Assistant
and Town Clerk*

Although it has been a very busy year, it's been a good year. Thank you to the Town Manager, Bert Kendall for all the encouragement and help you have given the Clerk's Office; Thanks to the Board of Selectmen, Chairman Betty LeGoff, Richard Snow, and Luke Allocco for always being available to the Clerk's Office; Code Enforcement Officer, Michael Lee; Public Works Director, Ken Richardson; Fire Chief, Chris Wentworth; Planning Board Secretary, LeeAnn Shand; and all of the various Committees and Boards. It is because of what you all do that makes Denmark run so well.

I also want to thank my Deputy, Marty Wilson. Marty, you came into Town Government and picked up the requirements and training full force. You brought with you much experience and office knowledge and you make the task at hand look easy. Your wonderful personality reflects well with everyone you come into contact with. Thank you for always going above and beyond.

I especially want to thank my Deputy, Micki Warner. Micki, I don't think there could ever be a better Deputy in place for when I retire (maybe in a little less than a hundred years from now). You are hardworking and honest, eager to learn and excel in everything you do. Denmark is so blessed to have you serve them and I know that you will do well in the years ahead. Thank you for everything you do.

Last but not least, thanks to the citizens of Denmark for allowing me to serve as Town Clerk, Tax Collector, Registrar of Voters, Treasurer and Administrative Assistant. Let's make 2019-2020 the best year ever!

Sincerely,
S/Alvina Day,
Tax Collector, Clerk, Etc.

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, May 31, 2019 and Saturday, June 1, 2019

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 31st day of May, 2019 at 8:00 AM to open the Town Meeting, then and there to act on Article 1 to elect a Moderator; then to proceed to act on Article 2 to elect all necessary officers as required by law. The polls will be open for voting on Articles 2, 3, & 4 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 1st day of June, 2019 at 9:00 AM to act on the Articles in the Warrant beginning with Article 5.

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

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

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

ARTICLE 3. Shall the Municipality approve the Charter Amendments summarized below?

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

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

ARTICLE 5. To see if the Town will adopt the rules of procedure set forth in the Maine Moderator's Manual for conducting this meeting.

TOWN OF DENMARK
WARRANT FOR TOWN MEETING
Friday, May 31, 2019 and Saturday, June 1, 2019

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

- a. Two members for a term of 3 years.

ARTICLE 7. To elect three (3) members of the Committee to Assist Selectmen in Disposing of Tax-Acquired Property.

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

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

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

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

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

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

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

ARTICLE 12. To see if the Town will vote to raise and appropriate the sum of \$120,776 through taxation, in addition to the \$280,000 previously appropriated in Article 11 from anticipated revenues for a total appropriation of \$400,776 for Administration (Town Charges).
(Selectmen Recommend this be done. Budget Committee Recommends this be done 5-1.)

ARTICLE 13. To see if the Town will vote to fix the date of October 17, 2019 as the date when the first one-half of property taxes become due and payable, with interest on the first installment to start on October 18, 2019, and the date of April 17, 2020 as the date when the second one-half of taxes are due and payable, with interest on the second installment to start on April 18, 2020, and that an interest rate of 9% per annum be charged on unpaid taxes. (This is the maximum rate that can be charged)
(Selectmen Recommend this be done. Budget Committee Recommends this be done 6-0.)

TOWN OF DENMARK
WARRANT FOR TOWN MEETING
Friday, May 31, 2019 and Saturday, June 1, 2019

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(Selectmen Recommend this be done.)

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

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

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

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

TOWN OF DENMARK
WARRANT FOR TOWN MEETING
Friday, May 31, 2019 and Saturday, June 1, 2019

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

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

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

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

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

(Selectmen recommend this be done.)

ARTICLE 26. To see if the Town will vote to raise and appropriate the sum of \$29,101 for Tax Assessments & Maps.

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

ARTICLE 27. To see if the Town will vote to raise and appropriate the sum of \$24,150 for Property & Vehicle Insurance coverage.

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

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

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

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

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

ARTICLE 30. To see if the Town will vote to raise and appropriate the sum of \$5,000 for Street Lighting.

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

ARTICLE 31. To see if the Town will vote to raise and appropriate the sum of \$59,809 for the Fire Department.

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

ARTICLE 32. To see if the Town will vote to raise and appropriate \$25,000 and transfer \$15,821 from designated revenue fund (Fire Fighter Asst. Grant) for a total sum of \$40,821 for the purchase of a Fire Department Vehicle.

(Selectmen Recommend this be done 2-1. Budget Committee vote split 3-3.)

ARTICLE 33. To see if the Town will vote to raise and appropriate the sum of \$37,000 for Vehicle Fuel.

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

TOWN OF DENMARK
WARRANT FOR TOWN MEETING
Friday, May 31, 2019 and Saturday, June 1, 2019

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

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

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

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

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

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

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

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

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

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

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

TOWN OF DENMARK
WARRANT FOR TOWN MEETING
Friday, May 31, 2019 and Saturday, June 1, 2019

ARTICLE 45. To see if the Town will vote to raise and appropriate the sum of \$60,000 for repairs to the Municipal Building, proposed repairs to include the following in necessity order: New Well, Foundation Repair/Resurface, Front Door Replacement, Community Room Floor Resurfaced, Community Room Bathroom and Hall Remodel, Paint and Misc. items.

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

ARTICLE 46. To see if the Town will vote to raise and appropriate the sum of \$10,000 for improvements to the Town Beach, proposed improvements to include but not inclusive, dredging of beach area, new dock system, improve handicap accessibility and new picnic tables.

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

ARTICLE 47. To see if the Town will vote to appropriate all funding received from the Maine Local Road Assistance Program (LRAP), also known as the DOT Block Grant for the 2019-2020 fiscal year for capital road projects.
LRAP Funding FY 2018-19 (Last Year): \$76,608

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

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

Unfinished 2018-2019 Road Projects

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

New Road Projects 2019-2020

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

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

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

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

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

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

TOWN OF DENMARK
WARRANT FOR TOWN MEETING
Friday, May 31, 2019 and Saturday, June 1, 2019

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

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

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

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

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

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

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

ARTICLE 54. To see if the Town will vote to raise and appropriate \$5,000 for the Denmark Library.

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

ARTICLE 55. To see if the Town will vote to raise and appropriate \$2,500 for the Denmark Arts Center Programs & Events.

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

ARTICLE 56. To see if the Town will vote to raise and appropriate \$1,000 for the Denmark Historical Society.

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

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

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

TOWN OF DENMARK
WARRANT FOR TOWN MEETING
Friday, May 31, 2019 and Saturday, June 1, 2019

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

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

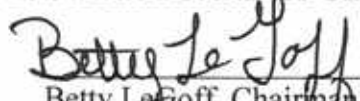
ARTICLE 59. To see if the Town will vote to continue to study the need and benefit of a full time Fire Chief and to report back to the Board who in return will report to the voters.

(Selectmen Recommend this be done.)

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

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

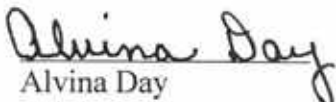
DENMARK BOARD OF SELECTMEN:


Betty Le Goff, Chairman


Luke Allocco


Richard Snow

A True Copy: Attest


Alvina Day
Town Clerk

The Selectmen hereby give notice that the Registrar of Voters will be in session at the Municipal Office on Thursday, May 30, 2019, 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*

CEMETERY TRUST ACCOUNT BALANCES

As of 4/30/2019

	<u>Original Fund</u>	<u>Balance 4/30/2019</u>
Mt. Pleasant Cemetery, Denmark Road	\$ 3,848.81	\$ 4,801.90
Deering Cemetery, Hio Ridge Road	700.00	2,250.94
Gilman Cemetery, Rocky Knoll Road	1,300.00	1,304.53
Bean Cemetery, Bull Ring Road	800.00	1,851.79
Head Cemetery, East Main Street	100.00	147.92
Pingree/Wilson Cemetery, Bull Ring Road	300.00	678.86
L.A. Berry/Village Cemetery, Little Pond Road	287.66	300.52
Hilton Cemetery, Hio Ridge Road	200.00	276.68
Fessenden/Jack Cemetery, Fessenden Hill Road	200.00	287.44
Wales Cemetery, East Main Street	200.00	374.68
Holt Cemetery, Lords Hill Road	450.00	710.26
Pingree Cemetery, Berry Road	<u>1,000.00</u>	<u>2,877.97</u>
TOTALS	\$ 9,386.47	\$ 15,863.49

Statement Balance 4/30/2019

\$ 15,863.49

TRUST FUNDS

Eugenia Parker Trust Fund

Balance 4/30/2018	\$ 1,234.45
Interest earned	<u>.30</u>
Balance 4/30/2019	\$ 1,234.75
Norway Savings Bank	

Robert Griffin Flag Fund

Balance 4/30/18	\$ 1,323.74
Interest earned	<u>.30</u>
Balance 4/30/19	\$ 1,324.04
Norway Savings Bank	

DONATION FUNDS

Denmark Fire Department Donation Fund

Balance 4/30/2018	\$ 8,988.00
Interest earned	2.65
Donations/Deposits	\$ 5,505.00
Expended	<u>- 8,000.00</u>
Balance 4/30/2019	\$ 6,495.65
Norway Savings Bank	

Denmark First Responders Donation Fund

Balance 4/30/2018	\$ 7,146.08
Interest earned	2.16
Donations/ Deposits	\$ 200.00
Expended	<u>\$</u>
Balance 4/30/2019	\$ 7,348.24

MISCELLANEOUS FUNDS

Nestle Waters Water Monitoring Fund

Balance 4/30/18	\$ 49,558.20
Interest earned	\$ 49.57
Donation	\$ 0.00
Expended	<u>\$ 0.00</u>
Balance 4/30/19	\$ 49,607.20

Capital Equipment/Improvement – CD

Balance 4/30/2018	\$ 68,553.16
Interest earned	\$ 176.76
Bank Adjustment	\$ (20.00)
Closed Account 8/8/2018	<u>\$ 68,709.92</u>
Balance 4/30/2019	\$ 0.00
Norway Savings Bank	

ASSESSMENTS FOR 2019-2020

	Approved <u>2018-2019</u>	Proposed <u>2019-2020</u>	Other Funds <u>2019</u>	Proposed Surplus <u>2019</u>	Total <u>2019</u>
Administration (Town Charges)	\$112,647	120,776	280,000		400,776
Assessing	34,178	29,101			
Property & Vehicle Insurance	22,150	24,150			
Transfer Station	126,830	147,582			
Public Works Department	436,498	465,845			
Town Share Grants		8,000			
Street Lights	5,000	5,000			
Fire Department	58,700	59,809			
Fire Dept. Vehicle		25,000	15,821		
Vehicle Fuel	33,000	37,000			
Ambulance	8,400	8,400			
General Assistance	3,000	3,000			
Legal Counsel	20,000	15,000			
Building & Repair	6,500	10,000			
Planning Board	2,504	6,498			
Board of Appeals	510	512			
Youth Activities	8,310	8,990			
Animal Control	3,042	4,200			
Fireworks	4,000	4,000			
Capital Projects	41,163	70,000			
Capital Road Projects	87,568	0	182,500	171,500	
Unanticipated Expenses	12,000	12,000			
Lakes Environ. Assoc.	1,000	1,000			
Seniors Plus	500	500			
Tri-County Mental Health	1,200	1,200			
Eastern Slope Airport	500	500			
MaineHealth Care at Home	600	500			
Community Concepts	1,000	1,000			
Saco River Corridor Comm.	300	300			
Harvest Hills Animal Shelter	1,150	1,150			
Sexual Assault Prevention Svcs	300	300			
Salvation Army- Local Chapter	500	500			
S.W. Oxford Cnty Nutrition, Inc.	500	500			
Denmark Public Library	5,000	5,000			
Children's Program/Arts Center	2,500	2,500			
Lifeflight Foundation	580	580			
Perley Mills Comm Forest	0	0	7,000		
Comprehensive Plan	2,500	2,500			
Historical Society	1,000	1,000			
American Red Cross	500	500			
Safe Voices	500	500			
Total	1,046,130	1,084,893	0	0	
From Surplus	500,000	171,500	0	171,500	
From Other Funds	543,414	485,321	485,321	0	
Grand Total	2,089,544	1,741,714	485,321	171,500	

ASSESSOR'S REPORT

Real Estate	\$300,106,260.00
Total Assessed Value	\$300,106,260.00

Tax Rate	\$11.00
----------	---------

Exemption of Property:

Blind Exemption	\$ 8,000.00
Veteran's Exemption	\$ 426,000.00
Homestead Exemptions	\$ 6,780,000.00
Total Exemptions	\$ 7,214,000.00

REPORT OF TAX COLLECTOR

Thru 4/30/2019

2019 Taxes Committed, July 31, 2018	\$3,301,168.86
2019 Supplemental Tax Bills	\$ 550.00
Paid to Treasurer	\$3,043,472.56
Abated by Assessors	\$ 4,801.17
2019 Taxes Paid in 2018	<u>\$ 21,447.35</u>
Uncollected Taxes	\$ 231,997.78

Taxes Collected:

2016 Tax Liens	\$ 1,090.24
2017 Tax Liens	\$ 44,784.26
2018 Tax Liens	\$ 72,455.69
2018 Supplemental Taxes	\$ 5989.72
2019 Supplemental Taxes	\$ 224.55
2019 Real Estate Taxes	\$3,024,793.83
2020 Prepayments	<u>\$ 3,505.47</u>
TAXES COLLECTED	\$3,152,843.76

2018 ABATEMENTS

ACCT	Name	Amount
1237	Bruno, Peter & Judith	\$2,316.15
1090	Devereux, Patricia	\$97.42
1391	Forster, Ken & Donna	\$329.06
1344	Forster, Ken & Donna	\$158.20
1325	Potter, Danny - Vacant Lot	\$486.53
1329	Drago, Vinny - Vacant Lot	\$297.29
714	Town of Denmark - Billing Error	\$58.16
937	Cady, Paul	\$25.32
473	O'Neil, William & Mary	\$628.10
360	Meehan, Deborah	\$26.32
Total of 7		\$4,422.55

2019 ABATEMENTS

ACCT	Name	Amount
1237	Bruno, Peter & Judith	\$2,264.68
1192	Pease, Sandra J	\$1,041.70
1753	Cady, Paul - Site 48	\$30.80
944	Cady, Paul - Site 44	\$134.20
473	Town of Denmark	\$540.10
1175	Melanson, Richardson C Jr, Heirs of c/o Elijah Melanson	\$349.69
1136	Tureck, Jeffrey & Sharyn F	\$440.00
Total of 7		\$4,801.17

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
686	Dunn, Raymond & Nancy	\$576.00
1741	Douglass, Gregory W & Jeen	\$92.59
Total of 7		\$5,989.72

2019 SUPPLEMENTALS

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

Unpaid 2018 Tax Liens

As of April 30, 2019

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

Acct	Name -----	Balance Due
1229	ADAMS, STEPHEN A	1,284.69
1108	BOLAS, EDWIN P & ARLENE, HEIRS OF	3,456.49
1661	BUSH, GERTRUDE, HEIRS OF	421.53
1637	BUSH, JESSICA	1,472.07
1864	CADY, PAUL JR	218.64
272	CALLANAN, TINA	373.55
153	CALLANAN, TINA L	1,544.22
502	CALLEGARI, DIANE & WHITNEY, R G	261.18
417	CALLEN, DYLAN	396.21
336	DANE BECK HOLDINGS TRUST	1,436.22
1473	DELGAUDIO, ANTHONY J	314.91
1474	DELGAUDIO, ANTHONY J	302.92
1314	DOE, MARILYN G	1,508.21
661	FOURNIER, BRUCE	399.70
1818	FROST, GEORGE	1,439.46
150	GILLIS, EUGENE M & EVELETH M	897.50
651	HILL, BRENDA S	1,989.87
603	HOLMES, DAVID G	116.22
1338	HRINIAK, RICHARD J & JANET A	385.04
1393	HUNKINS, JOSEPH & NANCY, TRUSTEES	3,721.22
962	JORDAN, JOSEPH J. JR.	2,460.94
1223	JORDAN, MARY ELLEN	555.83
515	KEITH, BARRY H & PAMELA J	67.75
598	LEARY, EDWARD & OLIVEIRA, RONALD F	466.38
674	LEARY, EDWARD & OLIVEIRA, RONALD F. ET ALS	468.82
1123	LEBLANC, ROBERT & SHARON	4,165.25
580	LESKE, NANCY SMITH	725.53
151	LITTLEFIELD, PORTER	103.35
690	LOUD, SAMUEL R.	1,362.29
390	MASON, RICHARD K JR	715.86
2005	MATTHEWS, SYLVIA	101.36
215	MCLEAN, JOHN	126.22
1956	MEECH, CHARLES WILLIAM JR	383.78
287	MELLOR, JEFFREY M	581.83
244	MOORE, DONALD O	1,561.55
1040	NAGLE, SHARON & DAVID	680.14
827	RAGUSA, CHRISTOPHER A - TRUSTEE	3,309.52
731	RAGUSA, CHRISTOPHER A - TRUSTEE	270.39
241	REHMERT, NICHOLAS J.	999.78
965	REJ, WALTER & ROSE	492.30
1658	SMITH, MARILYN R.	3,883.08
1041	ST.CYR, JEFFREY W & DEBORAH E	1,452.92
1148	STASIEWSKI, WILLIAM & PATRICIA	2,086.55
533	STOREY, SUZANNE	1,231.15
1961	TRAFTON, LARRY T. SR	796.60
1039	TULLY, IAN CARVER	1,453.31
230	UPHAM, ELIHU J.A.	1,155.64
Total for 47 Accounts		53,597.97

2019 Unpaid Real Estate Taxes

As of April 30, 2019

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

Acct	Name ----	Balance Due
1229	ADAMS, STEPHEN A	1,149.17
1867	ALBANESE, JOHN MICHAEL	20.06
31	ALLEN MOUNTAIN, LLC	2,686.28
34	ALLEN MOUNTAIN, LLC	453.52
1390	AMIRIAN, NAIMA P.	1,851.13
1442	ANGELL, RICHARD A & EVANGELINE	5.23
304	ARNOLD, JOHN R. JR.	1,042.69
424	ARVEDLUND, MARGARET	429.55
421	ARVEDLUND, RICHARD & MARGARET	59.12
1367	ASH, ROBERT C & PATRICIA A	1,882.54
1509	BALABANIS, DAVID R JR	891.00
1507	BALABANIS, ELAINE F. - TRUSTEE	614.24
1908	BARBER FAMILY, LLC	985.38
1199	BARTLETT, E HARLAN	1,284.74
1693	BASSETT, BRIAN	299.75
1861	BECKER, RICHARD JR	66.55
299	BELLA, JENNIFER MARIE	16.50
530	BOCCIERI, EWELINA	15.09
1108	BOLAS, EDWIN P & ARLENE, HEIRS OF	3,218.16
566	BOSDAL, JEFFREY	2.15
1760	BOUCHER, JOHN J	213.73
1469	BOUCHER, JOHN J.	5,906.93
1470	BOUCHER, JOHN J.	2,438.48
1761	BOUCHER, JOHN J.	331.10
1558	BOYER, WILLIAM E & ELLEN M	418.33
1545	BREDAHL, STEVEN RICHARD	2,819.19
394	BROOKS, JEFFREY & NANCY	1,222.43
1657	BRUCE, MARK A	2.71
1696	BUNDZINSKI, WENDY	665.55
1661	BUSH, GERTRUDE, HEIRS OF	344.52
1637	BUSH, JESSICA	2,358.62
875	BYRNE, JANE L	3,733.84
1864	CADY, PAUL JR	220.00
1025	CAHILL, JEREMIAH & LINDA	873.78
272	CALLANAN, TINA	299.09
153	CALLANAN, TINA L	1,394.91
502	CALLEGARI, DIANE & WHITNEY, R G	648.56
417	CALLEN, DYLAN	320.54
771	CANNEY, EDWARD A. - TRUSTEE	1,410.37
2023	CARRELL, GREGG	370.88
36	CARRELL, GREGG & JULIE	249.40
2022	CARRELL, GREGG & JULIE E	408.50
2081	CHOYCE, RICHARD C.	1,194.63
986	CONCANNON, JOSEPH A & HELEN D	753.44
1239	CONROY, THOMAS M & MELISSA D	2,945.85

1802	COSTELLO, PAUL M & SHARON M.	3,700.12
213	DALEY, JOSEPH J	4,309.80
1282	DALY, JAY M	2.31
542	DAMBROSIO, ANGELO R & BEVERLY A	139.59
336	DANE BECK HOLDINGS TRUST	1,345.52
1460	DANIELS REALTY TRUST	1,623.16
2094	DAVIS, PETER	845.95
1473	DELGAUDIO, ANTHONY J	263.45
1474	DELGAUDIO, ANTHONY J	232.21
427	DEMMONS, JAMES	168.35
469	DESCHAMBEAULT, LYNN J	1,034.82
2009	DESROCHE, ROD	956.77
916	DIXON, KENNETH C	4.57
1314	DOE, MARILYN G	1,360.81
1560	DOW, MARY L & WILLARD L	148.47
974	DRAKE FAMILY LIVING TRUST	2,766.83
1119	DREW, SHEILA	1,954.59
474	DURGIN, DAVID S	412.39
1615	DZIERZESKI, RICHARD J	946.66
664	ELA, DWAYNE A	247.33
1379	ERICKSON, JULIE	64.48
1251	FITZPATRICK, EARL W & ELEANOR	2,203.35
132	FORTIN, MATTHEW A	641.19
661	FOURNIER, BRUCE	400.51
660	FOURNIER, BRUCE A & DONNA	1,464.31
61	FRANCES, ELIZABETH J	233.36
632	FRIEDMAN, MICHAEL G	609.56
626	FRIZZOLA, TERESA J	145.20
1818	FROST, GEORGE	1,088.34
1187	GALLIEN, WILFRED G JR & DARLENE A	8,120.59
127	GANTEAUME-RICHARDS, RACHEL	917.18
332	GARLAND, RICKY E & BLACK, RACHAEL L	624.14
1876	GARLAND, RICKY E & BLACK, RACHAEL L	368.50
659	GENEST, MICHAEL P	681.12
1042	GENTZ, STEVEN F	1,406.13
113	GEORGE, PHILIP W	2,963.37
150	GILLIS, EUGENE M & EVELETH M	795.19
1989	GOLKOWSKI, ERIK E	342.76
1162	GOMPERT, DAVID C & CYNTHIA A	1,944.41
1403	GRACE, EDWARD F. JR & MARTHA A.	850.00
188	GREENLEAF, LANE AVERAL	1,763.46
766	GUIDI, JAMES P	1,635.59
669	HALL, DALE R	1,072.55
673	HALL, DALE R	386.65
445	HALLAS, MELVIN & BEVERLY J	313.50
1107	HAMBLIN, SANDRA	646.74
1122	HAMBLIN, SANDRA	321.36
737	HANCOCK POND REALTY TRUST	2.03
1201	HANNIGAN, ROBERT G	593.55
924	HANSEN, RICHARD E.	3,242.38
567	HARRIS LAND HOLDINGS LLC	462.00

666	HAZELTON, ELIZABETH A.	1,423.23
328	HENRY, LAURIE A	1,139.82
651	HILL, BRENDA S	1,816.87
747	HODGES, ELIZABETH - HEIRS OF	103.78
750	HODGES, ELIZABETH - HEIRS OF	103.78
806	HODGES, ELIZABETH - HEIRS OF	1,785.96
1149	HOLDEN, RICHARD C & LAURIE E	274.38
603	HOLMES, DAVID G	55.44
682	HOLT, KEITH E.	280.66
1708	HORVATH, JOSEPH M & LINDA	382.25
1338	HRINIAK, RICHARD J & JANET A	309.98
1393	HUNKINS, JOSEPH & NANCY, TRUSTES	3,531.33
521	HURLEY, MARLENE	1,380.83
693	IVES FAMILY LTD PARTNERSHIP	1.38
1521	JAYNES, LAURA	600.49
2052	JOHNSON, JAMES H.	237.05
807	JOHNSON, LARRY R	1,996.76
1	JOHNSON, SETH THOMAS	244.20
996	JORDAN, JORDAN & LIMANEK	385.66
962	JORDAN, JOSEPH J. JR.	2,392.06
1223	JORDAN, MARY ELLEN	940.06
1891	JORDAN, ROBERT C	680.73
2044	K & W TIMBERLANDS, LLC	126.17
507	KEITH, BARRY H	1,759.67
515	KEITH, BARRY H & PAMELA J	72.93
47	KIESMAN, PAUL F JR	1,180.30
82	KNIGHT, GEORGE C, ESTATE OF	323.09
649	KOHLBACK, CLINTON & SUSAN, TRUSTEES	1.97
226	KOZEL, MICHAEL & LINDA HEIRS OF	2,056.29
656	LAMOUNTAIN, LAURIE	1,018.49
1510	LANDRY, CLIFFORD W. & JACQUELINE A	604.56
1083	LARHETTE, KIMBERLY A.	5.77
24	LAWRENCE, JOEL D.	494.28
598	LEARY, EDWARD & OLIVEIRA, RONALD F	386.98
674	LEARY, EDWARD & OLIVEIRA, RONALD F. ET ALS	389.29
1123	LEBLANC, ROBERT & SHARON	3,876.62
512	LEONARD, PHILIP III	330.00
580	LESKE, NANCY SMITH	1,286.45
966	LEVESQUE, SANDRA L & GOULD, ARRON	1,343.32
954	LEVESQUE, SANDRA L & GOULD, ARRON	125.23
1344	LINANE, PHYLLIS	44.00
151	LITTLEFIELD, PORTER	704.22
846	LONG, TARYN M.	2.04
1519	LOPEZ, LAURIE	394.24
2090	LORD, RYAN	657.03
690	LOUD, SAMUEL R.	1,536.04
1583	LUCAS, KENNETH R - TRUSTEE	1,432.75
1756	LYONS, GARY W.	330.93
862	LYONS, SUSAN	2,593.80
1303	LYTLE, BRADLEY D - HEIRS OF	1,500.22

1246	MARDEN, JANICE MARY, ET ALS	1,622.28
740	MARLOWE, PETER W SR	1,509.64
2017	MARSHALL, JON A,TRUSTEE OF THE	564.52
2016	MARSHALL, KRISTI J. TRUSTEE OF THE	602.14
1447	MARTINEZ, RUDOLPH	1,801.91
1660	MASCIARELLI, DAVID	1.44
390	MASON, RICHARD K JR	1,242.45
2005	MATTHEWS, SYLVIA	41.36
1463	MAYNARD, HEIDI B. & JOSEPH D.	2,039.40
973	MCGRATH DENMARK, LLC	254.21
215	MCLEAN, JOHN	71.50
1956	MEECH, CHARLES WILLIAM JR	359.48
360	MEEHAN, DEBORAH L.	46.20
1178	MELANSON, RICHARD C JR, HEIRS OF	81.07
1179	MELANSON, RICHARD C JR, HEIRS OF	128.97
1175	MELANSON, RICHARD C JR,HEIRS OF	371.63
287	MELLOR, JEFFREY M	483.67
667	MERRILL, KIM TRICIA	194.15
668	MERRILL, KIM TRICIA	1,043.57
1631	MILLER, JAMES & COOMBS, LUCINDA	1,935.56
1665	MILLER, JAMES & COOMBS, LUCINDA	136.34
453	MILLMAN, GERARD P	1,067.00
66	MOORE, ANDREW & DONALD	276.21
68	MOORE, ANDREW & DONALD	393.47
144	MOORE, ANDREW & DONALD	274.12
244	MOORE, DONALD O	1,423.95
683	MORIN, JOHN W	370.49
267	MORRIS, MICHAEL R	136.57
163	NAGLE, DAVID & SHARON & LEE ANN	324.83
1040	NAGLE, SHARON & DAVID	589.38
1319	NR COVE LLC	2.63
455	OBERTON, RICHARD & DOROTHY	499.51
716	OLAFSEN, SUZETTE G	109.17
748	OLAFSEN, SUZETTE G	1,280.89
285	O'ROURKE, HADEN S.	131.45
1058	OTIS, DAVID J & ANNE	1,433.86
511	PANZONE, STEVEN & TRICIA L	283.53
805	PARKS, GEORGE R & CAROL R	1.47
448	PARROTT, ROBERT O	854.31
456	PARROTT, ROBERT O.	138.82
295	PATERNO, MICHAEL & CONSTANCE	865.48
1192	PEASE, SANDRA J.	275.46
2024	PERHAM, KENNETH & HEIDI	159.61
2070	PLEASANT MOUNTAIN FARMS	2,456.08
711	POULIOT, DONNA L.	134.42
1035	PYBURN, JEREMY R.	541.58
1037	PYBURN, JEREMY R.	236.11
967	RAFFONI, MELISSA A. - TRUSTEE	1,707.80
827	RAGUSA, CHRISTOPHER A - TRUSTEE	3,079.01
731	RAGUSA, CHRISTOPHER A. - TRUSTEE	201.41
263	RAMSDELL, HELEN	1,306.91

454	RANDALL, JOSEPH	215.43
459	RANDALL, JOSEPH	402.43
1681	RANDALL, JOSEPH	520.19
1598	RAYMOND, LINDA J.	1,984.18
288	REED, JAMES H & DEBORAH	1,551.27
284	REED, JAMES H.	287.54
241	REHMERT, NICHOLAS J.	885.72
965	REJ, WALTER & ROSE	416.68
1768	RICHARDS, GOLA WOLFSON	267.30
2054	RIVARD, TERESA M	381.59
1257	ROBERTS, JEFFREY & BETTE	2,001.56
1034	RUSSO, ELAINE - HEIRS OF	999.46
1767	S & G PARTNERS	423.50
1626	SABIN, CARLA B. & CHARLES B. - TRUSTEES	1.40
221	SAKOVICH, GEORGE M	472.75
223	SAKOVICH, GEORGE M	74.14
858	SCHWARTZ, KARL D	2,429.89
1091	SEEMAR, ANDREW & KATHLEEN	1,035.47
1514	SHAW, KATHLEEN M.	873.29
1130	SHAWVER, DOUGLASS J & NANCY &	1,644.77
1376	SHEEHAN, MICHAEL - TRUSTEE	1.31
870	SHRIBER, LOUIS & CAROL - TRUSTEES	2,314.56
1658	SMITH, MARILYN R.	3,622.08
154	ST. GEORGE, MARIE	1,077.34
155	ST. GEORGE, MARIE	436.82
1041	ST.CYR, JEFFREY W & DEBORAH E	1,308.45
1148	STASIOWSKI, WILLIAM & PATRICIA	1,921.04
1538	STEN FAMILY LLC	1,513.38
1475	STEVENS, GEORGE J & LAURIE E	398.31
96	STEVENS, MARK J	228.03
2018	STEVENS, MARK J	539.22
1478	STEVENS, MARK JACKSON	3,926.45
533	STOREY, SUZANNE	1,111.11
1242	STORKERSON, MARCIA G	1,472.46
1362	STROUT, NICOLE M	474.54
1535	SUTTON, EDWARD L.	8,135.38
1382	SYLVESTER, RUSSELL	1,529.27
1385	SYLVESTER, RUSSELL	681.83
951	TABOR, RICHARD	1,075.58
1830	TABOR, RICHARD SCOTT	358.49
18	THE JOINT REVOCABLE TRUST OF HOWARD BURT	2,180.74
1205	THOMPSON, TIMOTHY & MARIA NICHOLSON	4.69
744	TORREY, STEPHEN A JR	1,598.12
1960	TRACY, WILLIAM ELLIOTT	645.15
1961	TRAFTON, LARRY T. SR	706.20
671	TRIEBER, BRUCE A & MAURA A	95.15
672	TRIEBER, BRUCE A & MAURA A	955.29
1039	TULLY, IAN CARVER	1,879.68
964	U.S. BANK TRUST NA AS TRUSTEE FOR	599.36
230	UPHAM, ELIHU J.A.	1,039.61

207	VALLEY, REED	10.28
1897	VARNEY, ELIZABETH BARBER	3,138.96
778	VOZELLA, CAROLINE	1,066.37
528	WADE, JAMES A & MARYANN	1,545.76
622	WALKER, GEORGE B	225.83
385	WEBB, GAYNOR D	897.16
201	WEDGWOOD, SANDRA E.	216.70
1055	WEISER, CHERIE A	431.09
1534	WELLS-GOODWIN, DANA-BETH	1,825.83
1438	WHITING, ROBERT & JOAN	2,396.07
1503	WHITING, ROBERT & JOAN	318.61
820	WILDE, CAROL B	1,839.82
2065	WILLETT, MICHAEL A	1,088.12
1539	WILLINS, THOMAS N JR - TRUSTEE	1,865.87
1827	WILMINGTON TRUST NATIONAL ASSOCIATION	1,966.36
4	WOITKO, DAVID L & BELINDA L	34.43
538	WOLFPACK SMFC INC	271.70
1542	WYMAN, VALERIE	1,925.27
1399	ZAMPELL, JOSEPH A & MICHELLE M	644.05
1421	ZAMPELL, JOSEPH A & MICHELLE M	1,322.13
Total for 267 Accounts		268,744.44

Revenue Summary Report

Department(s): ALL

July 1, 2018 to April 30, 2019

Budget

Account	Net	Debits	Credits	Net
101 - REVENUES	3,569,598.00	68,162.37	3,817,079.28	3,748,916.91
01 - GENERAL TAXES	3,443,267.00	3,471.35	3,543,812.17	3,540,340.82
40000 - RE PP TAX REVENUE	3,223,267.00	0.00	3,302,294.86	3,302,294.86
40020 - MOTOR VEH EXCISE TAXES	220,000.00	3,456.35	216,611.09	213,154.74
40021 - BOAT EXCISE TAXES	0.00	0.00	1,772.80	1,772.80
40022 - RAPID RENEWAL EXCISE TAXES	0.00	15.00	21,452.79	21,437.79
40023 - ON-LINE BOAT EXCISE TAXES	0.00	0.00	445.80	445.80
40030 - COST & INTEREST ON TAXES	0.00	0.00	1,234.83	1,234.83
10 - LICENSES & PERMITS	0.00	80.00	3,847.50	3,767.50
40114 - TOWN PLUMBING FEES	0.00	80.00	3,807.50	3,727.50
40180 - ON-LINE BURN PERMITS	0.00	0.00	40.00	40.00
20 - INTERGOVERNMENTAL REVENUE	131,168.00	200.00	184,210.34	184,010.34
40226 - STATE REVENUE SHARING	24,000.00	0.00	30,737.20	30,737.20
40227 - D.O.T. BLOCK GRANT	55,136.00	0.00	76,608.75	76,608.75
40228 - BETE REFUND/PAYMENT	6,795.00	0.00	2.00	2.00
40230 - HOMESTEAD EXEMPTION	45,237.00	0.00	43,820.00	43,820.00
40231 - VETERAN REIMBURSEMENT	0.00	0.00	1,720.00	1,720.00
40232 - STATE GAS REIMBURSEMENT	0.00	0.00	213.42	213.42
40234 - TREE GROWTH	0.00	0.00	30,042.44	30,042.44
40235 - SNOMOBILE REIMBURSEMENT	0.00	0.00	774.54	774.54
40238 - GAS & OIL REIMBURSEMENT	0.00	0.00	291.99	291.99
40271 - CEMETERY REV	0.00	200.00	0.00	-200.00
30 - TOWN CHARGES	0.00	19,366.02	36,486.73	17,120.71
40030 - COST & INTEREST ON TAXES	0.00	553.45	10,466.00	9,912.55
40300 - AGENT FEE	0.00	32.60	5,925.00	5,892.40
40301 - POSTAGE	0.00	0.00	184.78	184.78
40305 - CODE ENFORCEMENT FEE	0.00	0.00	6,082.95	6,082.95
40450 - MISC TOWN CHARGES REVENUE	0.00	18,779.97	13,828.00	-4,951.97
40 - OTHER REVENUES	-4,837.00	45,045.00	48,722.54	3,677.54
40334 - ANIMAL CONTROL OFFICER	0.00	45.00	1,649.00	1,604.00
40354 - PARKS & RECREATION	0.00	0.00	305.00	305.00
40410 - INTEREST EARNINGS	0.00	0.00	11.54	11.54
40440 - INSURANCE CLAIMS & REFUND	0.00	0.00	1,757.00	1,757.00
40500 - USE OF CARRY FORWARDS	-1,000.00	0.00	0.00	0.00
40599 - USE OF UNDESIGNATED	-3,837.00	45,000.00	45,000.00	0.00
102 - GENERAL GOVERNMENT	0.00	50.00	6,279.78	6,229.78
01 - ADMINISTRATION (T.CHARGES)	0.00	50.00	1,225.00	1,175.00
40411 - MUNIC. BLDG. RENTALS	0.00	50.00	1,225.00	1,175.00
10 - GENERAL ASSISTANCE	0.00	0.00	83.93	83.93
40228 - GA STATE REIMBURSEMENT	0.00	0.00	83.93	83.93
40 - RECREATION (YOUTH ACTIVITIES)	0.00	0.00	4,970.85	4,970.85
40350 - YOUTH ACTIVITIES FUNDS	0.00	0.00	4,970.85	4,970.85
105 - PUBLIC WORKS	0.00	0.00	13,986.70	13,986.70
02 - TRANSFER STATION	0.00	0.00	13,986.70	13,986.70
40320 - TRANSF.STATION FEES/TEL/	0.00	0.00	13,986.70	13,986.70
215 - CAPITAL EQUIPMENT	0.00	0.00	68,709.92	68,709.92
01 - CAPITAL EQUIPMENT	0.00	0.00	68,709.92	68,709.92
00002 - MISC REVENUE	0.00	0.00	68,709.92	68,709.92

Revenue Summary Town Report

Department(s): ALL

July 1, 2018 to April 30, 2019

Account	Budget Net	Debits	Credits	Net
216 - NESTLE WATER CONTRACT CONT'D				
216 - NESTLE WATER CONTRACT	0.00	0.00	37.21	37.21
01 - NESTLE WATER CONTRACT	0.00	0.00	37.21	37.21
00001 - INTEREST	0.00	0.00	37.21	37.21
217 - FIRE DEPARTMENT DONATION				
01 - FIRE DEPARTMENT DONATION	0.00	0.00	5,507.04	5,507.04
00001 - INTEREST	0.00	0.00	2.04	2.04
00002 - MISC REVENUE	0.00	0.00	5,505.00	5,505.00
218 - FIRST RESPONDERS				
01 - FIRST RESPONDERS	0.00	0.00	1.62	1.62
00001 - INTEREST	0.00	0.00	1.62	1.62
299 - FIREWORKS DONATIONS				
01 - FIREWORKS DONATIONS	0.00	0.00	2,000.00	2,000.00
00002 - DONATIONS	0.00	0.00	2,000.00	2,000.00
512 - EUGENIA PARKER				
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				
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				
01 - CEMETERY TRUST	0.00	0.00	2.70	2.70
00001 - INTEREST	0.00	0.00	2.70	2.70
Final Totals	3,569,598.00	68,212.37	3,913,604.79	3,845,392.42

Expense Summary Report

All Departments

July 1, 2018 to April 30, 2019

Budget

Account	Net	Debits	Credits	Net
102 - GENERAL GOVERNMENT	590,245.00	366,719.38	21,755.10	344,964.28
01 - ADMINISTRATION (T.CHARGES)	356,617.00	289,225.26	8,800.14	280,425.12
501 - PERSONAL SVCS-SALARIES & WAGES	203,697.00	174,715.51	0.00	174,715.51
01 - CLERICAL WAGES	73,200.00	70,857.96	0.00	70,857.96
02 - CLERICAL OVERTIME	0.00	6.97	0.00	6.97
03 - CEO WAGES SALARY	39,607.00	36,325.69	0.00	36,325.69
04 - SELECTMEN'S WAGES	9,000.00	7,506.69	0.00	7,506.69
07 - TOWN MANAGER'S SALARY	60,000.00	43,999.56	0.00	43,999.56
08 - BALLOT CLERKS	1,000.00	547.50	0.00	547.50
12 - E911 ADDRESSING AGENT MONTHLY	1,000.00	0.00	0.00	0.00
90 - SOCIAL SECURITY - TOWN	13,810.00	9,918.83	0.00	9,918.83
92 - MEDICARE TOWN	2,380.00	2,346.74	0.00	2,346.74
94 - WORKERS COMPENSATION - TOWN	3,000.00	3,205.57	0.00	3,205.57
96 - UNEMPLOYMENT - TOWN	700.00	0.00	0.00	0.00
502 - EMPLOYEE BENEFITS	59,530.00	43,017.55	0.00	43,017.55
11 - RETIREMENT-TOWN SHARE	3,440.00	1,617.30	0.00	1,617.30
30 - HEALTH INSURANCE - TOWN	53,460.00	39,869.37	0.00	39,869.37
32 - DENTAL INSURANCE - TOWN	1,530.00	1,430.88	0.00	1,430.88
40 - HOLIDAY GIFT CERTIFICATES	1,100.00	100.00	0.00	100.00
503 - GENERAL OPERATING EXPENSES	82,590.00	58,293.75	6,345.53	51,948.22
01 - ADVERTISING	1,100.00	393.50	75.00	318.50
05 - TRIO SOFTWARE-GENERAL SOFT	18,000.00	13,054.29	0.00	13,054.29
10 - CLEANING SERVICES	3,900.00	3,375.00	300.00	3,075.00
14 - DEEDS	3,500.00	3,360.25	1,874.25	1,486.00
15 - DUES	2,400.00	3,174.00	0.00	3,174.00
16 - LAKESIDE SECURITY	3,800.00	1,550.00	0.00	1,550.00
20 - MEAL ALLOWANCE	200.00	119.06	0.00	119.06
21 - MILEAGE/TRAVEL	5,200.00	6,536.52	470.91	6,065.61
25 - EMPLOYEE APPRECIATION	1,100.00	110.60	0.00	110.60
30 - POSTAGE/PETTY CASH	7,800.00	3,851.10	1,614.50	2,236.60
31 - PRINTING	3,000.00	1,634.08	0.00	1,634.08
40 - OFFICE SUPPLIES	8,500.00	5,095.45	624.63	4,470.82
41 - TRAINING	2,500.00	955.00	0.00	955.00
42 - BOND & LIABILITY INSURANCE	1,400.00	1,000.00	0.00	1,000.00
61 - WEBSITE	1,000.00	550.00	550.00	0.00
63 - ANNUAL AUDIT	8,800.00	8,500.00	0.00	8,500.00
64 - COMPUTER REPLACEMENT/REPAIR	2,400.00	0.00	0.00	0.00
65 - COPIER FEES	2,100.00	1,791.87	62.44	1,729.43
66 - FIRE ALARM FEES	450.00	0.00	0.00	0.00
67 - COMPUTER SERVICE & REPAIR	2,000.00	1,508.80	773.80	735.00
70 - BALLOT SCANNER	1,500.00	745.00	0.00	745.00
71 - EMAIL SERVICES	840.00	845.29	0.00	845.29
72 - HOLIDAY PARTY	100.00	0.00	0.00	0.00
90 - OTHER MISCELLANEOUS	1,000.00	143.94	0.00	143.94
505 - UTILITIES/OVERHEAD	10,800.00	13,198.45	2,454.61	10,743.84
02 - CELL PHONE	600.00	1,513.98	146.88	1,367.10
03 - ELECTRICITY	2,600.00	2,359.79	267.61	2,092.18
12 - HEATING FUEL	4,500.00	5,491.76	1,742.78	3,748.98
34 - TELEPHONE/INTERNET	3,100.00	3,832.92	297.34	3,535.58
02 - ANIMAL CONTROL OFFICER	4,192.00	3,703.53	178.43	3,525.10
501 - PERSONAL SVCS-SALARIES & WAGES	2,322.00	2,098.50	0.00	2,098.50
13 - ANIMAL CONTROL WAGES TOWN	2,142.00	1,949.38	0.00	1,949.38
90 - SOCIAL SECURITY - TOWN	140.00	120.87	0.00	120.87
92 - MEDICARE TOWN	40.00	28.25	0.00	28.25
102 - GENERAL GOVERNMENT CONT'D				
503 - GENERAL OPERATING EXPENSES	720.00	457.03	178.43	278.60

21 - MILEAGE/TRAVEL	720.00	457.03	178.43	278.60
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	3,695.87	0.00	3,695.87
503 - GENERAL OPERATING EXPENSES	5,500.00	3,695.87	0.00	3,695.87
03 - REPAIRS	5,500.00	3,695.87	0.00	3,695.87
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	232.06	0.00	232.06
501 - PERSONAL SVCS-SALARIES & WAGES	60.00	107.06	0.00	107.06
40 - BOARD OF APPEALS SECRETARY WAG	54.00	99.45	0.00	99.45
90 - SOCIAL SECURITY - TOWN	5.00	6.17	0.00	6.17
92 - MEDICARE TOWN	1.00	1.44	0.00	1.44
503 - GENERAL OPERATING EXPENSES	450.00	125.00	0.00	125.00
36 - GENERAL SUPPLIES	100.00	70.00	0.00	70.00
41 - TRAINING	350.00	55.00	0.00	55.00
10 - GENERAL ASSISTANCE	3,000.00	195.18	0.00	195.18
504 - PURCHASED PROFESSIONAL/TECH SVCS	3,000.00	195.18	0.00	195.18
11 - ELECTRICITY ASSISTANCE/G A	400.00	0.00	0.00	0.00
30 - FOOD ASSISTANCE/G A	200.00	75.28	0.00	75.28
40 - FUEL ASSISTANCE/G A	1,500.00	0.00	0.00	0.00
50 - RENTAL ASSISTANCE/G A	900.00	119.90	0.00	119.90
13 - LEGAL EXPENSES	20,000.00	14,809.00	4,510.50	10,298.50
504 - PURCHASED PROFESSIONAL/TECH SVCS	20,000.00	14,809.00	4,510.50	10,298.50
42 - LEGAL EXPENSES	20,000.00	14,809.00	4,510.50	10,298.50
15 - PLANNING BOARD	2,504.00	3,971.37	45.00	3,926.37
501 - PERSONAL SVCS-SALARIES & WAGES	400.00	2,743.59	0.00	2,743.59
30 - PLANNING BOARD SECRETARY WAGE	350.00	2,548.63	0.00	2,548.63
90 - SOCIAL SECURITY - TOWN	40.00	158.01	0.00	158.01
92 - MEDICARE TOWN	10.00	36.95	0.00	36.95
503 - GENERAL OPERATING EXPENSES	2,104.00	1,227.78	45.00	1,182.78
01 - ADVERTISING	100.00	335.65	0.00	335.65
27 - DUES-SO. ME. REGIONAL PLAN.COM	604.00	604.00	0.00	604.00
36 - GENERAL SUPPLIES	1,400.00	288.13	45.00	243.13
17 - COMPREHENSIVE PLAN	12,500.00	5,040.72	725.00	4,315.72
503 - GENERAL OPERATING EXPENSES	12,500.00	5,040.72	725.00	4,315.72
73 - COMPREHENSIVE PLAN	12,500.00	5,040.72	725.00	4,315.72
18 - CHARTER COMMISSION	0.00	3,877.00	4,100.00	-223.00
503 - GENERAL OPERATING EXPENSES	0.00	3,877.00	4,100.00	-223.00
75 - CHARTER COMMISSION	0.00	3,877.00	4,100.00	-223.00
20 - TAX ASSESSMENT	34,178.00	19,954.09	0.00	19,954.09
501 - PERSONAL SVCS-SALARIES & WAGES	20,178.00	14,945.59	0.00	14,945.59
50 - ASSESSOR WAGES	14,178.00	11,552.00	0.00	11,552.00
51 - ASSISTANT TO ASSESSOR	4,000.00	3,154.13	0.00	3,154.13
52 - PROPERTY CARD ADMIN.	2,000.00	0.00	0.00	0.00
90 - SOCIAL SECURITY - TOWN	0.00	194.03	0.00	194.03
92 - MEDICARE TOWN	0.00	45.43	0.00	45.43
503 - GENERAL OPERATING EXPENSES	14,000.00	5,008.50	0.00	5,008.50
21 - MILEAGE/TRAVEL	2,000.00	508.50	0.00	508.50
28 - TAX MAPS	12,000.00	4,500.00	0.00	4,500.00
102 - GENERAL GOVERNMENT CONT'D				
35 - TAX OVERLAY	129,934.00	0.00	0.00	0.00
509 - MISCELLANEOUS ITEMS	129,934.00	0.00	0.00	0.00
30 - TAX OVERLAY	129,934.00	0.00	0.00	0.00
36 - UNANTICIPATED EXPENSES	12,000.00	13,007.55	3,389.95	9,617.60
509 - MISCELLANEOUS ITEMS	12,000.00	13,007.55	3,389.95	9,617.60
23 - SELECTMEN'S UNANTICIPATED EXPE	12,000.00	13,007.55	3,389.95	9,617.60
40 - RECREATION (YOUTH ACTIVITIES)	8,310.00	9,007.75	6.08	9,001.67
501 - PERSONAL SVCS-SALARIES & WAGES	3,560.00	2,861.66	0.00	2,861.66
43 - RECREATION DIRECTOR STIPEND	3,060.00	2,658.28	0.00	2,658.28
90 - SOCIAL SECURITY - TOWN	200.00	164.81	0.00	164.81
92 - MEDICARE TOWN	300.00	38.57	0.00	38.57
505 - UTILITIES/OVERHEAD	0.00	60.80	6.08	54.72
34 - TELEPHONE/INTERNET	0.00	60.80	6.08	54.72
506 - OTHER PURCHASED SERVICES	4,000.00	6,013.32	0.00	6,013.32

30 - SPECIAL PROGRAMS	4,000.00	6,013.32	0.00	6,013.32
509 - MISCELLANEOUS ITEMS	750.00	71.97	0.00	71.97
61 - BACKGROUND CHECKS	750.00	71.97	0.00	71.97
103 - INSURANCES	22,150.00	22,838.00	0.00	22,838.00
07 - PROPERTY/VEHICLE	22,150.00	22,838.00	0.00	22,838.00
502 - EMPLOYEE BENEFITS	22,150.00	22,838.00	0.00	22,838.00
12 - PROPERTY/VEHICLE	22,150.00	22,838.00	0.00	22,838.00
104 - PUBLIC SAFETY	73,100.00	50,344.67	1,769.43	48,575.24
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	58,700.00	36,936.67	1,336.84	35,599.83
501 - PERSONAL SVCS-SALARIES & WAGES	13,500.00	11,573.61	0.00	11,573.61
17 - EMERGENCY MANAGER DIRECTOR	0.00	1,250.00	0.00	1,250.00
18 - FIRE WARDEN	0.00	833.30	0.00	833.30
41 - FIRE CHIEF WAGES	8,000.00	4,691.68	0.00	4,691.68
42 - ASSISTANT FIRE CHIEF WAGES	2,000.00	1,275.00	0.00	1,275.00
53 - FIRE DEPUTY	0.00	255.00	0.00	255.00
90 - SOCIAL SECURITY - TOWN	1,100.00	793.36	0.00	793.36
92 - MEDICARE TOWN	200.00	185.58	0.00	185.58
94 - WORKERS COMPENSATION - TOWN	2,200.00	2,289.69	0.00	2,289.69
503 - GENERAL OPERATING EXPENSES	18,750.00	10,586.35	12.00	10,574.35
05 - TRIO SOFTWARE-GENERAL SOFT	450.00	410.00	0.00	410.00
07 - CAPITAL EQUIPMENT/IMPROVEMENTS	3,500.00	2,600.00	0.00	2,600.00
15 - DUES	400.00	340.00	0.00	340.00
17 - FIRE DEPT PER CALL	9,000.00	4,500.37	0.00	4,500.37
21 - MILEAGE/TRAVEL	200.00	0.00	0.00	0.00
29 - 1ST RESPONDERS TRAINING	1,000.00	995.00	0.00	995.00
32 - PROFESSIONAL/TECHNICAL EXPENSE	500.00	0.00	0.00	0.00
38 - 1ST RESPONDERS SUPPLIES	1,000.00	483.98	12.00	471.98
40 - OFFICE SUPPLIES	400.00	0.00	0.00	0.00
41 - TRAINING	1,500.00	417.00	0.00	417.00
90 - OTHER MISCELLANEOUS	800.00	840.00	0.00	840.00
505 - UTILITIES/OVERHEAD	9,150.00	5,589.42	1,259.84	4,329.58
02 - CELL PHONE	600.00	99.17	8.04	91.13
03 - ELECTRICITY	1,550.00	1,148.75	98.96	1,049.79
104 - PUBLIC SAFETY CONT'D				
12 - HEATING FUEL	3,000.00	3,496.89	1,069.81	2,427.08
21 - HOSE/FITTING -FIRE DEPARTMENT	3,000.00	0.00	0.00	0.00
34 - TELEPHONE/INTERNET	1,000.00	844.61	83.03	761.58
506 - OTHER PURCHASED SERVICES	14,200.00	8,757.99	65.00	8,692.99
01 - CLOTHING-FIRE DEPT. PROTECTIVE	4,200.00	5,107.10	0.00	5,107.10
03 - EQUIPMENT REPAIR/REPLACEMENT	10,000.00	3,650.89	65.00	3,585.89
509 - MISCELLANEOUS ITEMS	3,100.00	429.30	0.00	429.30
13 - PARADE EXPENSES	200.00	0.00	0.00	0.00
36 - EMERGENCY PREPAREDNESS	1,800.00	338.30	0.00	338.30
38 - PHYSICALS	1,100.00	91.00	0.00	91.00
07 - STREET LIGHTS	5,000.00	4,510.90	432.59	4,078.31
505 - UTILITIES/OVERHEAD	5,000.00	4,510.90	432.59	4,078.31
33 - STREET LIGHTS	5,000.00	4,510.90	432.59	4,078.31
09 - ADDRESSING	1,000.00	897.10	0.00	897.10
501 - PERSONAL SVCS-SALARIES & WAGES	1,000.00	897.10	0.00	897.10
12 - E911 ADDRESSING AGENT MONTHLY	1,000.00	833.30	0.00	833.30
90 - SOCIAL SECURITY - TOWN	0.00	51.70	0.00	51.70
92 - MEDICARE TOWN	0.00	12.10	0.00	12.10
105 - PUBLIC WORKS	596,328.00	487,710.80	14,235.37	473,475.43
01 - PUBLIC WORKS	436,498.00	350,684.35	3,893.02	346,791.33
501 - PERSONAL SVCS-SALARIES & WAGES	222,938.00	196,075.18	0.00	196,075.18
09 - PUBLIC WORKS DIRECTOR/SALARY	48,887.00	41,061.29	0.00	41,061.29
10 - PUBLIC WORKS WAGES-FULL TIME	126,021.00	109,658.62	0.00	109,658.62
11 - PUB. WORKS OVERTIME	10,000.00	10,248.97	0.00	10,248.97

14 - PUBLIC WORKS PART-TIME WAGES	5,000.00	7,304.28	0.00	7,304.28
90 - SOCIAL SECURITY - TOWN	11,570.00	10,470.43	0.00	10,470.43
92 - MEDICARE TOWN	2,460.00	2,448.64	0.00	2,448.64
94 - WORKERS COMPENSATION - TOWN	18,000.00	14,882.95	0.00	14,882.95
96 - UNEMPLOYMENT - TOWN	1,000.00	0.00	0.00	0.00
502 - EMPLOYEE BENEFITS	76,380.00	54,061.99	0.00	54,061.99
11 - RETIREMENT-TOWN SHARE	1,500.00	1,228.92	0.00	1,228.92
30 - HEALTH INSURANCE - TOWN	72,870.00	50,925.23	0.00	50,925.23
32 - DENTAL INSURANCE - TOWN	2,010.00	1,907.84	0.00	1,907.84
503 - GENERAL OPERATING EXPENSES	104,300.00	80,217.37	3,043.37	77,174.00
01 - ADVERTISING	200.00	0.00	0.00	0.00
06 - BUSH SUPPLIES	500.00	0.00	0.00	0.00
08 - CEMETERY MOWING	2,500.00	23.49	0.00	23.49
09 - CEMETERY SUPPLIES	500.00	57.99	0.00	57.99
15 - DUES	500.00	0.00	0.00	0.00
22 - MISC HWY EXPENSES-RDS & BRIDGE	14,000.00	8,563.51	1,593.80	6,969.71
35 - SAND/SALT EXPENSES	60,000.00	44,841.82	0.00	44,841.82
36 - GENERAL SUPPLIES	600.00	443.18	0.00	443.18
50 - UNIFORMS	5,500.00	5,605.92	603.18	5,002.74
62 - MAINT PARTS	20,000.00	20,681.46	846.39	19,835.07
504 - PURCHASED PROFESSNAL/TECH SVCS	500.00	110.00	0.00	110.00
10 - DRUG TESTS	500.00	110.00	0.00	110.00
505 - UTILITIES/OVERHEAD	7,380.00	6,049.41	225.05	5,824.36
02 - CELL PHONE	600.00	338.93	28.11	310.82
03 - ELECTRICITY	2,600.00	2,706.10	110.46	2,595.64
12 - HEATING FUEL	3,100.00	1,956.89	0.00	1,956.89
34 - TELEPHONE/INTERNET	1,080.00	1,047.49	86.48	961.01
105 - PUBLIC WORKS CONT'D				
506 - OTHER PURCHASED SERVICES	18,000.00	8,604.70	259.35	8,345.35
02 - SAND/GRAVEL	18,000.00	8,604.70	259.35	8,345.35
507 - PROPERTY	5,000.00	2,086.71	365.25	1,721.46
10 - PARKS & RECREATION	4,500.00	2,086.71	365.25	1,721.46
20 - BEAUTIFICATION	500.00	0.00	0.00	0.00
509 - MISCELLANEOUS ITEMS	2,000.00	3,478.99	0.00	3,478.99
53 - TIRES	2,000.00	3,478.99	0.00	3,478.99
02 - TRANSFER STATION	126,830.00	100,812.75	9,613.54	91,199.21
501 - PERSONAL SVCS-SALARIES & WAGES	0.00	2,518.64	0.00	2,518.64
94 - WORKERS COMPENSATION - TOWN	0.00	2,518.64	0.00	2,518.64
502 - EMPLOYEE BENEFITS	0.00	13,766.75	0.00	13,766.75
30 - HEALTH INSURANCE - TOWN	0.00	12,103.20	0.00	12,103.20
32 - DENTAL INSURANCE - TOWN	0.00	1,663.55	0.00	1,663.55
503 - GENERAL OPERATING EXPENSES	200.00	0.00	0.00	0.00
36 - GENERAL SUPPLIES	200.00	0.00	0.00	0.00
504 - PURCHASED PROFESSNAL/TECH SVCS	124,200.00	82,587.42	9,523.43	73,063.99
20 - OXFORD COUNTY RECYCLING	0.00	978.36	102.75	875.61
21 - PINE TREE RECYCLING	16,000.00	0.00	0.00	0.00
22 - RECYCLING/BRUSH	5,000.00	45.73	0.00	45.73
46 - PINE TREE WASTE	103,000.00	81,374.33	9,420.68	71,953.65
60 - PROF & TECH	200.00	189.00	0.00	189.00
505 - UTILITIES/OVERHEAD	2,430.00	1,939.94	90.11	1,849.83
03 - ELECTRICITY	1,500.00	1,068.33	54.11	1,014.22
31 - PROPANE	500.00	508.24	0.00	508.24
34 - TELEPHONE/INTERNET	430.00	363.37	36.00	327.37
04 - VEHICLE FUEL & OIL	33,000.00	36,213.70	728.81	35,484.89
505 - UTILITIES/OVERHEAD	33,000.00	36,213.70	728.81	35,484.89
11 - FUEL - VEHICLE	27,000.00	33,195.11	700.82	32,494.29
13 - FIRE DEPT VEHICLE FUEL	2,000.00	0.00	0.00	0.00
40 - OIL LUBE	4,000.00	3,018.59	27.99	2,990.60
106 - OUTSIDE AGENCIES	16,480.00	16,480.00	0.00	16,480.00
01 - EASTERN SLOPE AIRPORT AUTHORIT	500.00	500.00	0.00	500.00
504 - PURCHASED PROFESSNAL/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 PROFESSNAL/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	300.00	300.00	0.00	300.00
106 - OUTSIDE AGENCIES CONT'D				
504 - PURCHASED PROFESSIONAL/TECH SVCS	300.00	300.00	0.00	300.00
05 - DONATIONS	300.00	300.00	0.00	300.00
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	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
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
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
21 - AMERICAN RED CROSS-MAINE	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
22 - SAFE VOICES	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
23 - DENMARK HISTORICAL SOCIETY	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
107 - CAPITAL IMPROVEMENT	767,009.00	610,992.25	57,092.91	553,899.34
03 - CAPITAL IMPROVEMENT PROJECTS	763,009.00	606,992.25	57,092.91	549,899.34
509 - MISCELLANEOUS ITEMS	763,009.00	606,992.25	57,092.91	549,899.34
31 - PW TRUCK LEASE TO OWN	0.00	104,877.91	104,877.91	0.00
32 - PERLEY MILLS COMMUNITY FOREST	7,000.00	2,432.94	0.00	2,432.94
33 - ROAD PROJECTS	216,136.00	34,946.24	1,311.00	33,635.24
52 - MOTOR ROAD GRADER	310,000.00	305,525.70	0.00	305,525.70
57 - PW BACKHOE	36,127.00	36,126.60	0.00	36,126.60
60 - 2016 MACK PLOW AND DUMP	55,036.00	55,035.91	0.00	55,035.91
62 - MOWER	7,500.00	7,529.46	0.00	7,529.46
63 - 550 DUMP TRUCK	120,000.00	54,886.83	-49,096.00	103,982.83
65 - UPGRADE COMPUTER SYSTEM	11,210.00	5,630.66	0.00	5,630.66
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	2,421,111.00	2,063,308.57	0.00	2,063,308.57
02 - SCHOOL ADMINISTRATIVE DISTRICT	2,146,948.00	1,789,145.57	0.00	1,789,145.57
509 - MISCELLANEOUS ITEMS	2,146,948.00	1,789,145.57	0.00	1,789,145.57

19 - SAD 72	2,146,948.00	1,789,145.57	0.00	1,789,145.57
108 - DEBT & INTERGOVERNMENTAL CONT'D				
51 - COUNTY TAX	274,163.00	274,163.00	0.00	274,163.00
509 - MISCELLANEOUS ITEMS	274,163.00	274,163.00	0.00	274,163.00
05 - COUNTY TAX	274,163.00	274,163.00	0.00	274,163.00
109 - ALL OTHER	0.00	4,396.44	8.00	4,388.44
01 - BANK SERVICE CHARGES	0.00	4,395.44	0.00	4,395.44
510 - BANK SERVICE CHARGES	0.00	4,395.44	0.00	4,395.44
01 - BANK SERVICE CHARGES	0.00	4,395.44	0.00	4,395.44
29 - BOAT VESSEL STICKERS	0.00	1.00	8.00	-7.00
509 - MISCELLANEOUS ITEMS	0.00	1.00	8.00	-7.00
24 - BOAT VESSEL STICKERS	0.00	1.00	8.00	-7.00
110 - ABATEMENTS	0.00	6,682.33	0.00	6,682.33
01 - ABATEMENTS	0.00	6,682.33	0.00	6,682.33
509 - MISCELLANEOUS ITEMS	0.00	6,682.33	0.00	6,682.33
99 - MISC EXPENSE	0.00	6,682.33	0.00	6,682.33
216 - NESTLE WATER CONTRACT	0.00	8,664.03	646.88	8,017.15
01 - NESTLE WATER CONTRACT	0.00	8,664.03	646.88	8,017.15
501 - PERSONAL SVCS-SALARIES & WAGES	0.00	170.64	0.00	170.64
90 - SOCIAL SECURITY - TOWN	0.00	138.31	0.00	138.31
92 - MEDICARE TOWN	0.00	32.33	0.00	32.33
509 - MISCELLANEOUS ITEMS	0.00	8,493.39	646.88	7,846.51
95 - POLAND SPRING WATER MONITORING	0.00	2,244.00	0.00	2,244.00
99 - MISC EXPENSE	0.00	6,249.39	646.88	5,602.51
217 - FIRE DEPARTMENT DONATION	0.00	3,000.00	5,000.00	-2,000.00
01 - FIRE DEPARTMENT DONATION	0.00	3,000.00	5,000.00	-2,000.00
509 - MISCELLANEOUS ITEMS	0.00	3,000.00	5,000.00	-2,000.00
99 - MISC EXPENSE	0.00	3,000.00	5,000.00	-2,000.00
Final Totals	4,486,423.00	3,641,136.47	100,507.69	3,540,628.78

Code Enforcement Officer's Report

This is a complete breakdown of permits issued by this office from April 1, 2018 to March 31, 2019.

Single Family Dwellings	8
Garages	6
Storage Sheds/Barns	12
Additions	10
Decks	3
Foundations	1
Miscellaneous	<u>13</u>
TOTAL	53

Total revenue brought into the Town of Denmark for building fees = \$ 9,114.57

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

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

Plumbing Inspector's Report

This is a complete breakdown of the internal and external plumbing permits issued from April 1, 2018 to March 31, 2019

External	16
Internal	<u>15</u>
Total	31

Total Revenue brought in to the Town for Internal/External plumbing fees =\$ 5,960.00

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

I know I said last winter was a long one but this year beats it hands down.

We usually plan on an average of 24 storms this year we had over 40 where we had to
Treat the roads for something, although not large Mother Nature seemed to throw something
At us every three days.

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

Projects for 2019

Rebuilding the front side of Fessenden Hill

Hot topping the rebuilt section of Allen Road

Parking Lot and Drive way of Town Office

Ditch parts of Harnden rd.

Regular maintenance of all other roads and town properties.

Respectfully submitted
S/Kenneth Richardson
Public Works Director

Denmark Fire Department and First Responders

In 2018, our department responded to 108 calls which included fire, vehicle accident, medical emergencies and mutual aid calls to surrounding towns. The largest event that we responded to was the Fryeburg Fairgrounds fire in July. There were over 20 different departments and agencies that assisted Fryeburg Fire Department. It was the teamwork and dedication of many firefighters and first responders from those departments, working together that helped prevent much more damage to the fairgrounds.

Our firefighters and first responders continue to dedicate time for additional training throughout the year. Some of the courses that they attended include Arbitrary Aggression, Residential Tactics and Strategies, and Hydrogen Cyanide and Smoke Exposures.

Two 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 2018, 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.

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

At this year's Town Meeting, there will be a warrant for the Town to continue the committee's work 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.

There will also be a warrant to provide a capital expense of \$25,000 for the department to purchase a replacement vehicle for the 1998 Ford Expedition Squad truck. This vehicle was donated by a fire department in NJ in the fall of 2017. It has served us well but it has engine and body issues. This vehicle responds to all EMS medical calls, fire calls and incidents in town as well as mutual aid. If approved, we are planning on purchasing a crew cab pickup truck with tool storage in the bed. This will allow for multiple uses for medical calls, emergency responses, command, towing equipment and boat trailers and personnel transport to meetings and trainings.

We ask for your support in voting for these warrants.

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. Using funds from Poland Spring and the Lion's Club, we purchased a thermal imaging camera for fire and rescue use. This will augment the sixteen year old camera that the department currently owns.

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

Denmark Board of Appeals 2019 Report

There was very little activity for the Denmark Appeals board during the past year. There were no Variance applications or Appeal requests. The Board met a couple of times in which we spent some time evaluating Ordinance changes and brainstorming the Town Ordinance as it is currently written. Sometimes the interpretation of the Ordinance can be viewed differently by members or original purpose gets skewed over time. We have tried to clarify these matters proactively before they become issues. Thanks to the Board Members for their service!

Richard A Tabor/ Chairperson

Denmark Rod & Gun Club News

Greetings,

We had a very busy year with numerous hunter safety courses for Firearm, Bow Hunting and Crossbow. Our Ice fishing derby was a huge success this year, it was the largest turn out to date with almost 300 Anglers. We will continue teaching the youth and folks new to the outdoors about our outdoor heritage.

We are still looking to purchase a parcel of land in Denmark to have a shooting range and a place to hold our hunter safety courses and hopefully a small fish pond for children.

Our elected officers are:

John Wiesemann- President

Rob Pingree- Vice President

Treasurer – Pam Watson

Secretary- Louis King

Sincerely

John Wiesemann

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

DENMARK PLANNING BOARD ANNUAL REPORT

Although the Planning Board did not have any building applications come through in 2018, we were nonetheless busy rewriting, updating and reorganizing Denmark's Zoning Ordinance. Our primary goal was twofold: 1) make the regulations comply with current standards set forth by the state of Maine and the Department of Environmental Protection Agency, and 2) organize the manual into specific chapters to make more efficient and user friendly. Local zoning ordinances must be at least as restrictive as the State's minimum guidelines. In several instances, Denmark regulations are more restrictive than the State.

As Chair, I would like to express sincere appreciation to fellow Board members who graciously worked many long hours, sometimes weekends, to see this project to completion.

The Board is grateful to Mike Lee, town CEO, who was always available to offer suggestions, guidance and advice.

A big thank you to our Secretary, Lee Ann Shand, who, without her diligence, we could never have gotten through the vast restructuring of the ordinance and the innumerable changes and edits to content. It was her unwavering support and her ability to keep all the revisions organized that helped facilitate the process and see us through.

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,

Donna Dodge
Chairman, Denmark Planning Board

DENMARK RECREATION

Denmark Rec has had another great year. Our programming has included the upper levels of baseball (rookies, minors, and majors), 2nd-6th grade co-ed soccer, 2nd-6th grade girls and boys basketball, and our annual Jingle Jog held at the beginning of December. I have been working on expanding our game schedules across all sports and this winter we were able to play in a basketball tournament in Bridgton. This past fall we also included 2 weekends of peewee (pre K) level soccer, which was a blast! Thanks to help from the town and an amazing group of volunteers, we saw the addition of new aluminum bleachers at our baseball field.

I am looking forward to another successful year of our rec program in the 2019/2020 season.

Respectfully submitted,
Hillary Allocco

E911 Report

The town issued nine new E911 addresses in 2018, as well as updates to other address in town. 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

DENMARK ATV CLUB, INC.

Follows is a report for your records of the maintenance and activities conducted by the Denmark ATV Club (Denmark Buggy Burners) during the calendar year 2018:

Trail Maintenance/Creation

May 2018

Cutting, backhoe, and general maintenance of the Boston Hills Bypass off Mill Street in an effort to create a bypass because of landowner complaints 68 hours/9 club members, use of tools and ATVs (grant reimbursement received);

June 2018

Continued tractor work and gravel placement to level Boston Hills bypass off Mill Street 28 hours/4 club members use of tools and ATVs (grant reimbursement received);

May - Oct 2018

- Backhoe, truck transport of fill, and grading for Boston Hill Bypass and Trail,
- Cutting (chainsaw & brush saw) Buck Meadow Diamond Drive Trail,
- Bridge construction Boston Hill Bridge,
- Maintenance Buck Meadow and Narrow Gage to S. Pig Pond,
- Bridge repair Narrow Gage Bridge, rock removal Trail to Hali,
- General maintenance Narrow Gage to trail juncture and Back Burner Trail(Brownfield),
- Signage increase/repair/replace (Brownfield),
- Widening Narrow Gage to road

Safety Course

July 2018

State sponsored safety class for 33 adolescents was held the at Brownfield Recreation Center, all students passed, lunch provided by club.

Landowner Appreciation

Sep 2018

Land Owner Appreciation Clean-Up Day, removal of trash and debris – 27 club member participated.

Administrative/General

May 2018

Kick off cookout – numerous members present and new members added;

Thank you for your continued support of our club. Should you have any questions, please do not hesitate to contact us.

Respectfully yours
Lori Tibbetts President
Denmark ATV club

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 to pursue higher education.

This year we contributed monies to help the town purchase a new stove and hood for the Town Hall kitchen. It will be used by many organizations. We also purchased a new sign and display board for the Bicentennial Park.

We had several very successful events. They included our annual blood drive and the Percy Lord Bean Hole supper along with the concert in the park which followed. We were pleased to be able to support the Children's Ice Fishing Derby in memory of Phil Richardson. All three of these events were the most successful the organization has seen in several years.

Lastly, we would like to thank the Denmark Board of Selectmen and the Town Manager for allowing us to use the Town Hall to once again hold our Turkey Shoot.

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

Respectfully submitted,

Paul M. Cady

President

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, 2018 – April 30, 2019

Males	25	(4 Online)
Females	12	(0 Online)
Males Neutered	104	(8 Online)
Females Spay	112	(7 Online)
Service/Search/Rescue	3	
<u>Hearing/Guide</u>	<u>1</u>	
Total	257	(19 Online)



Hello and welcome to Denmark Arts Center!

One of the highlights of our 2018 season was definitely our ***Family Fun Fridays!*** Our renewed partnership with Celebration Barn was a delight and introduced evenings filled with fun both parents and children could enjoy. From magicians to jugglers, mimes to circus artists, Denmark Arts Center (DAC) reveled in the delights that working with other nonprofits can bring.

Denmark Arts Center's 24th season celebrated live music, theater, community workshops, children's summer camps, and art exhibitions with artists from across the U.S. The DAC board worked to bring professional and quality theater and musical performances that would engage a variety of ages and interests. Community events such as Chamber After Hours and Strawberry Shortcake Café were well received and worth repeating for 2019 season.

The Arts Center worked with the town and state to outline fire safety renovation plans for the Denmark Arts Center. Please stop by to say hi and check out builder Andy Narducci's work on our new single-swing front entrance door. Andy kept with the original architectural design of the building and produced a door that hopefully will last another 100+ years. The Denmark Arts Center, with the guidance of the Budget Committee, named the DENMARK CAMP FUND and clarified it's use of town support to provide free camp for year-round Denmark residents. We are fortunate to be part of a community that invests in its families.

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. Please join us this season for our 25th anniversary and help us celebrate a quarter century of providing arts to the Denmark community.

Respectfully submitted by,

Susan Beane
Interim Executive Director

COMPREHENSIVE PLAN COMMITTEE

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

The committee began by writing and conducting a survey. The survey results may be found on the Town of Denmark's website. The survey results are invaluable in writing the chapters and developing the goals and objectives of the plan. Christopher and Brandon, each, did great work in writing and refining the survey and its results.

We held a public hearing to discuss the results of the survey. Of the 225 respondents the committee gleaned the results are these survey highlights:

Demographics

Respondents are older; Resided in Denmark more than 20 years with seasonal residents participating in the survey – giving their perspective of the community

Why you continue to live in Denmark

Rural Character & Sense of community

Impacts of Growth

Fear increase in growth will adversely affect character, nature, open spaces and waterways and develop methods to sustain the town's character

Housing

Neutral about adequate affordable housing

Growth Management

Develop impact fees

Environmental Concerns

Like town's zoning ordinance and desire to strengthen the ordinance

Develop land trusts to protect natural resources & open space lands

Outdoor Recreation

Majority feels there is public access to waterways and recreation areas

Promote Denmark as a vacation destination

Develop signage on trails on public land

Develop multiuse trails on public land

Majority of respondents feel outdoor recreation is important and well-maintained

Obtain permits to clean the town beach

Seek land owner permission to cross, hunt private lands

Commercial and Economic Development

Respondents like Denmark's rural character and open space lands

Happy with culture & history of community

Do not want sidewalks in the village district

Town Services

Respondents are satisfied overall with town services

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

The committee wishes to thank David Bull, Rebecca Khriel, Betty LeGoff and William Sanborn for their past contributions to the committee.

And the committee welcomes Planning Board representative Christine Brown who joined the committee in 2018. Current members are Suzanne Linden - Secretary; Brandon McKenney; Lee Ann Shand – Chairman; Richard Snow – Selectman Representative; and Christopher Wentworth.

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

The intention of the committee is to continue the work to write the plan, hold further public hearings and to have the amended plan come before voters at the 2020 town meeting.

Respectfully Submitted,
Lee Ann Shand, Chairman

REGISTRAR OF VOTER'S REPORT

Registered Voters on 4/30/2018	999
Names Added	57
Names Deleted	<u>57</u>
Total thru 4/30/2019	999

Democrats	244	25%
Republicans	326	33%
Unenrolled	403	41%
Green Independent	26	3%

VITAL STATISTICS REPORT

May 1, 2018 thru April 30, 2019

Births	3
Deaths	6
Marriages	7

Town Report - Denmark Public Library

2018 - 2019

The Denmark Public Library continues to serve our community in many important ways. We have welcomed 21 new patrons this year raising our total to 527. The circulation of books into the community totaled 1,035. Thanks to a grant from the Guarino Fund, we have augmented our children's collections with 35 new early childhood books. Our public Wi-Fi is especially popular. If you see the parking lot full of cars when the library is closed it is because our Wi-Fi is available 24/7 both inside and out! This is a lifeline for many people who do not have other access to the Internet.

New enthusiastic Library Board members have inspired us to offer increased community programs. Last season, a session on "Landscaping for Wildlife" with Deborah Perkins a local wildlife ecologist, attracted a standing-room-only crowd. **This spring we will be offering a return engagement with Deb on BEARS April 28 and a Permaculture Workshop, May 11.** Our monthly book group has celebrated its first anniversary and has expanded to include Book and Movie combos. We are planning to start a Friday Morning Coffee Café every week starting in June. Come, meet your neighbors, and enjoy a cup of coffee and some goodies. We continue to offer a weekly story time (Wednesdays at 9:30) and a Summer Reading program for our younger patrons. We are eager to host writing groups, other interest groups (How about a Garden Club!) and any programs of community interest. Please contact Amy March amymarch@mac.com, 452-2493 if you have suggestions or would like to be on the Library email list. Go to Facebook or our web site for all the latest information.
<http://denmarklibrary3.wixsite.com/denmarklibrary/links>

We are grateful to the Town of Denmark for its continued financial support, to Poland Springs for its generous yearly grant, to Khil for volunteering to plow our driveway and to our many community supporters who contribute time and donate through annual contributions, the plant sale and our CLYNK account.

Did you know? The Library celebrated its 30th Anniversary July 29, 2018 with town folk and supporters near and far! We were especially pleased to welcome some of the original participants who raised over \$53,000, constructed the building with volunteer labor, donated books and staffed the Library for many years. Attendees included Henry Banks who did much of the original organizing, and George Skoglund and Mike Seymour who played key roles in the construction. The architect, Dick Reid said that this beautiful library has a special place in his heart and inspired him to design many other libraries! The party also drew the children and grandchildren of the founders as well as many newer residents.

ANGUS S. KING, JR.
MAINE

133 HARRIS BERRY OFFICE BUILDING
(207) 224-6344
Website: <http://www.king.senate.gov>

United States Senate

WASHINGTON, DC 20510
January 3, 2019

COMMITTEES
ARMED SERVICES
BUDGET
ENERGY AND
NATURAL RESOURCES
INTELLIGENCE
RULES AND ADMINISTRATION

Dear Friends,

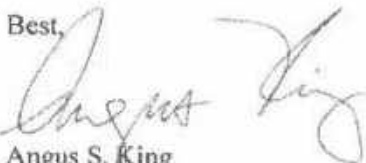
As I travel Maine, I hear from people who live in every corner of our state. I hear about their achievements, their successes, their work to improve their communities – I hear about the hope they have for our state. I also hear about our challenges, and all the work we have left to do. As I see it, that's my job: to listen to you, act where I can to build on what's good, and work on the tough parts. As 2018 comes to a close, I wanted to take a moment to share an update on some of the work we're doing in Washington to lift up the accomplishments of Maine people and make progress on the challenges they face.

From Portland to Presque Isle, from Milo to Camden, I hear about the pain that the opioid epidemic is inflicting on Maine communities. I've met with Maine people in recovery, family members of those struggling with substance use disorders, treatment providers, and law enforcement officials to learn about their experiences with this terrible disease, and everyone agrees that in order to fully respond to these problems, we need a stronger federal effort to end the opioid epidemic. Fortunately, some help is on the way – in October, we overwhelmingly passed a sweeping, bipartisan opioids bill. I've pushed hard for this type of legislation and was proud to have provisions I've advocated for included in the bill. These priorities have been guided by the voices of Maine people, and we'll keep working to confront this tragic problem.

I've also worked to strengthen the future of our forest economy. Maine's forests have powered our state's economy for generations, especially in our rural communities. So, when rapid shifts in the market led to the closure of many pulp and paper mills and biomass power plants, it required a collaborative approach to support future growth in this important industry. That's why, together with the other members of the state's Congressional delegation, I pushed to establish the Economic Development Assessment Team (EDAT). This integrated, multiagency effort aims to foster innovation and commercialization in Maine's forest economy, and we're already seeing the benefits: in recent months, several forest industry businesses have announced significant investments into Maine operations, and in September 2018, the Forest Opportunity Roadmap (FOR)/Maine released an action plan to make sure this industry, and the rural communities it supports, can continue to thrive for generations to come.

As I close this letter, please allow me to express my gratitude to each of you – for your dedication to our state, and to one another. It's often said that Maine is like a big small town (with very long streets)—that's because at our heart, we're one big community. It's not only a pleasure to serve you— it's a pleasure to know you. Thank you for being the reason Maine is so special. Mary and I hope that 2019 will be a good year for you, your family, your community, and our great State.

Best,



Angus S. King
United States Senator

AUGUSTA
4 Gabriel Drive, Suite 111
Augusta, ME 04330
(207) 622-8282

BANGOR
302 Harlow Street, Suite 20360
Bangor, ME 04401
(207) 645-8000

PRESCQUE ISLE
169 Academy Street, Suite A
Presque Isle, ME 04769
(207) 764-6124

SCARBOROUGH
383 US Route 1, Suite 1C
Scarborough, ME 04074
(207) 883-1588

In Maine call toll-free 1-800-452-1889
Printed on Recycled Paper

Congress of the United States
House of Representatives
Washington, DC 20515-1902

Dear Friends,

I hope this letter finds you well. As I am settling into my new role as your representative, I wanted to give you an update on what we are doing in D.C. and in Maine this year.

My first priority is to be accessible to you and to our communities, which is why I have opened offices throughout the Second District at the following locations:

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

My team and I are here to serve you, so please come meet my staff, voice an opinion, inform us of local events, or seek assistance with federal benefits. I come home to Maine every weekend to hear from you and see what's happening in our communities. I appreciate you keeping us informed.

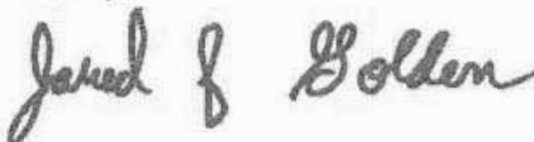
This year, I was proud to be appointed to the House Armed Services and Small Business Committees. On Armed Services, I'm using my experience serving in Iraq and Afghanistan to make sure our servicemembers have the resources and training they need to succeed and keep us safe. Within Armed Services, I was assigned to the Seapower Subcommittee, where I am fighting for our shipyard jobs and making sure our military can count on Bath-built ships for generations to come. Beyond Bath, I will advocate for the entire network of good Maine jobs that support our troops, equipping them to carry out their duties reliably and safely.

Maine would just not be the same without our small, family-owned businesses. On the Small Business Committee, I am working to ensure our small businesses have the tools to grow, look out for their workers, and provide more good jobs to people all over Maine. Within the Small Business Committee, I was honored to be appointed Chairman of the Subcommittee on Contracting and Infrastructure. With this position, I am highlighting the need for infrastructure investment and fighting to level the playing field when small businesses compete for federal contracts.

One thing I love about Maine is that we help each other out. Whether it's ensuring a job well done or lending a hand to a neighbor, I know you are strengthening our communities every day. I am proud to serve alongside you and look forward to all that we will accomplish together.

My wife Isobel and I wish you and your family happiness, health, and success in the year to come.

Sincerely,



Jared F. Golden
Member of Congress



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1300

Walter Riseman

P.O. Box 543
Harrison, ME 04040
(207) 890-7866

Walter.Riseman@legislature.maine.gov

March 1, 2019

Dear Friends of Denmark,

Thank you for returning me to the State Legislature for another term to represent the great people of Bridgton, Denmark & Harrison. You can be assured that the decisions I am making come from your concerns and input.

With new changes in state leadership, new ideas are being presented about how the State of Maine should look, what the State stands for, who the State stands up for, and how the State should be conducting its business. I am serving on the State & Local Government Committee where we are examining many of these ideas from changing the state bird to extending the terms of legislators to four years. If you have any input on any bills that are coming through this committee, please get in touch with me. Being informed by my constituents on where they stand on issues is so imperative for my decision-making on advancing legislation.

This session I have presented bills that were crafted with thought about our district. Recently, many folks have had confusion with high variances in their electric bills, with some households seeing payments jump from \$170 a month to over \$700. The bill that I introduced to the Energy, Utilities & Technology Committee would require that utility companies provide comparative usage charts on your billing statement. Doing so would allow you to both make informed decisions about your electric usage and also contact the utility company if you notice an unusual increase in your statement.

I am also working with the Inland Fisheries & Wildlife Committee on a bill that would increase prevention of milfoil in our lakes that we cherish and enjoy. The bill would be a nominal increase for resident and out-of-state boat registrations, which hasn't been increased for the last five years, while the costs of everything else have. This increased funding would help our local organizations like the Lakes Environment Association. There are more cases of invasive species being found in our lakes, but that's not to say that these organizations are not doing incredible work, it is that with their additional resources they are able to spend more time to identify invasive species and are able to take action to keep our lakes pristine.

It is a privilege to represent you and be an advocate for our way of life. As an involved member of this region I will make your voices heard. Please contact me if I can be of assistance.

Sincerely,

Walter Riseman
State Representative



Oxford County Sheriff's Office

Law Total Incident Report, by Location, Nature

Location: Denmark

<u>Nature of Incident</u>	<u>Total Incidents</u>
Abandoned Vehicle	5
Administration Related Detail	1
Administrative Personnel Case	1
Agency Assistance	4
Burglar Alarm	34
Alarm testing	1
Alcohol Offense	1
Animal Problem	4
Arson	1
Assault	3
Attempt to Locate	1
Burglary	1
Child Abuse or Neglect	2
Citizen Assist	2
Citizen Dispute	1
Civil Complaint	6
Criminal Mischief	5
Custodial Interference	2
Disabled Vehicle	3
Disorderly Conduct	2
Domestic Problem	1
Drug Info/Statistics	1
TELEPHONE HANG UP CALL	34
Domestic	1
Fireworks	1
Found Property	2
Fraud	3
Gaming And Weapons	12
Harassment	6
Heart Problem	1
Information Report	3
Intoxicated Person	2
Juvenile Problem	1
Accident	18
Litter/Pollution/Public Health	1
Lost Dog	1
Mental Disorder	3
Wrong Number	8
Missing Person	2
Disturbance	1
Drug Overdose	1
Service Of Papers	4
Parking Problem	2

<u>Nature of Incident</u>	<u>Total Incidents</u>
Traffic Accident w/ Damage	3
Peace Officer Detail	2
Traffic Accident, w/ Injuries	2
Repossession of Property	2
Request Call	12
Request Officer	4
Request Patrol	2
Sex Off 90 day Registration	3
Sex Offender Annual Regist.	1
Sex Offense	1
Stalking A Person	1
Threatening Suicide	1
Summons	2
Suspicious Person/Circumstance	11
Telephone Harassment	2
Theft	2
Threat	3
Traffic Hazard	1
Traffic Violation	4
Trespassing	7
Unsecure Premise	1
Unwanted Tenant	2
Vehicle Off Rd	3
Violation of Papers	3
Weapon Offense	1
Welfare Check	11
Total Incidents for This Location	276

Total reported: 276

Report Includes:

All dates between '00:00:00 01/01/18' and '23:59:59 12/31/18', All agencies matching '0900', All natures, All locations matching 'DNMRK', All responsible officers, All dispositions, All clearance codes, All observed offenses, All reported offenses, All offense codes, All circumstance codes

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 05/01/2018 - 04/30/2019

Agent ID : 0192

Denmark Town Clerk

62 East Main Street

Denmark, Denmark 04022

Report Printed on : 05/01/2019 01:06
PM EST5EDT

Authority Code	Authority Year	Authority Name	Catalog Fee	Sales Count	Authority Total	Agent Fee	Sales Tax	Total Sales Amount
1478	2019	Expanded Archery Antlerless Deer	\$12.00	1	\$12.00	\$42	\$0.00	\$12.42
1479	2019	Expanded Archery Either Sex	\$32.00	1	\$32.00	\$42	\$0.00	\$32.42
1480	2018	Boat Up to 10 Hsp. Registration Renewal	\$15.00	2	\$30.00	\$2.00	\$0.00	\$32.00
1481	2018	Boat 11-50 Hsp. Registration Renewal	\$20.00	3	\$60.00	\$3.00	\$0.00	\$63.00
1484	2018	Boat 11-50 Hsp. Registration New/Rollover	\$20.00	1	\$20.00	\$2.00	\$55.00	\$77.00
1487	2018	Boat Duplicate Stickers	\$1.00	1	\$1.00	\$0.00	\$0.00	\$1.00
1502	2019	Nonresident ATV Registration New and Rollover	\$68.00	7	\$476.00	\$14.00	\$11.00	\$501.00
1515	2019	Nonresident ATV Transfer Registration	\$4.00	1	\$4.00	\$2.00	\$0.00	\$6.00
1533	2019	Resident Snowmobile Transfer Registration	\$4.00	1	\$4.00	\$2.00	\$356.12	\$362.12
1553	2019	Nonresident ATV Registration - Renewal	\$68.00	45	\$3060.00	\$45.00	\$0.00	\$3105.00
1565	2019	Nonresident 3-Day Snowmobile Registration	\$49.00	4	\$196.00	\$4.00	\$0.00	\$200.00
1566	2019	Nonresident 10-Day Snowmobile Registration	\$75.00	1	\$75.00	\$1.00	\$0.00	\$76.00
1567	2019	Nonresident Season Snowmobile Registration	\$99.00	56	\$5544.00	\$56.00	\$0.00	\$5600.00
1572	2019	Resident Snowmobile Registration - New/Rollover	\$45.00	21	\$945.00	\$42.00	\$1963.83	\$2950.83
1575	2019	Resident Snowmobile Registration - Renewal	\$45.00	87	\$3915.00	\$87.00	\$0.00	\$4002.00
1580	2019	Resident ATV Registration Renewal	\$33.00	68	\$2244.00	\$68.00	\$0.00	\$2312.00
1581	2019	Resident ATV Registration New/Rollover	\$33.00	14	\$462.00	\$28.00	\$1648.72	\$2138.72
1589	2018	Boat Duplicate Registration & Stickers	\$2.00	1	\$2.00	\$1.00	\$0.00	\$3.00
1590	2019	Snowmobile Duplicate Registration & Stickers	\$2.00	1	\$2.00	\$1.00	\$0.00	\$3.00
1692	2018	Resident Crossbow Hunting	\$26.00	1	\$26.00	\$1.00	\$0.00	\$27.00
1692	2019	Resident Crossbow Hunting	\$26.00	1	\$26.00	\$21	\$0.00	\$26.21
1699	2019	Resident Superpack	\$201.00	5	\$1005.00	\$10.00	\$0.00	\$1015.00
1708	2018	Nonresident Small Game Hunting	\$75.00	1	\$75.00	\$2.00	\$0.00	\$77.00
1713	2018	Migratory Waterfowl Hunting Permit	\$7.25	1	\$7.25	\$25	\$0.00	\$7.50
1713	2019	Migratory Waterfowl Hunting Permit	\$7.25	3	\$21.75	\$75	\$0.00	\$22.50
1744	2019	Resident Archery Hunting & Fishing Combo	\$43.00	1	\$43.00	\$42	\$0.00	\$43.42
1750	2018	Resident Junior Hunting	\$8.00	2	\$16.00	\$4.00	\$0.00	\$20.00
1751	2018	Resident Hunting & Fishing Combo	\$43.00	7	\$301.00	\$14.00	\$0.00	\$315.00
1751	2019	Resident Hunting & Fishing Combo	\$43.00	40	\$1720.00	\$80.00	\$0.00	\$1800.00
1751	2019	Resident Hunting & Fishing Combo	\$43.00	-1	\$-43.00	\$0.00	\$0.00	\$-43.00
1752	2018	Resident Hunting	\$26.00	15	\$390.00	\$30.00	\$0.00	\$420.00
1753	2018	Resident Fishing	\$25.00	23	\$575.00	\$46.00	\$0.00	\$621.00
1753	2019	Resident Fishing	\$25.00	19	\$475.00	\$38.00	\$0.00	\$513.00
1754	2018	Resident Archery Hunting	\$26.00	6	\$156.00	\$6.00	\$0.00	\$162.00
1754	2019	Resident Archery Hunting	\$26.00	2	\$52.00	\$2.00	\$0.00	\$54.00
1757	2018	Nonresident Hunting	\$115.00	1	\$115.00	\$2.00	\$0.00	\$117.00
1762	2018	1-Day Fishing	\$11.00	11	\$121.00	\$22.00	\$0.00	\$143.00
1766	2018	Nonresident Season Fishing	\$64.00	-1	\$-64.00	\$0.00	\$0.00	\$-64.00
1766	2018	Nonresident Season Fishing	\$64.00	42	\$2688.00	\$84.00	\$0.00	\$2772.00
1766	2019	Nonresident Season Fishing	\$64.00	8	\$512.00	\$16.00	\$0.00	\$528.00
1769	2018	3-Day Fishing	\$23.00	25	\$575.00	\$50.00	\$0.00	\$625.00
1772	2018	Nonresident Hunting & Fishing Combo	\$150.00	5	\$750.00	\$10.00	\$0.00	\$760.00

5/1/2019

Sales By Authority Type Report - Agent ID : 0192 Reported date : 05/01/2018

1772	2019	Nonresident Hunting & Fishing Combo	\$150.00	1	\$150.00	\$2.00	\$0.00	\$152.00
1782	2018	Coyote Night Hunting Permit	\$4.00	1	\$4.00	\$2.00	\$0.00	\$6.00
1782	2019	Coyote Night Hunting Permit	\$4.00	1	\$4.00	\$3.69	\$0.00	\$7.69
1782	2019	Coyote Night Hunting Permit	\$4.00	2	\$8.00	\$4.00	\$0.00	\$12.00
1783	2018	Lake & River Protection sticker - Other Registered Boats	\$19.00	43	\$817.00	\$43.00	\$0.00	\$860.00
1783	2019	Lake & River Protection sticker - Other Registered Boats	\$19.00	1	\$19.00	\$1.00	\$0.00	\$20.00
1786	2018	Resident Muzzleloader Hunting	\$13.00	4	\$52.00	\$4.00	\$0.00	\$56.00
1786	2019	Resident Muzzleloader Hunting	\$13.00	1	\$13.00	\$1.00	\$0.00	\$14.00
1787	2018	Nonresident Muzzleloader Hunting	\$69.00	1	\$69.00	\$1.00	\$0.00	\$70.00
1796	2018	Resident Bear Hunting	\$27.00	4	\$108.00	\$8.00	\$0.00	\$116.00
1796	2019	Resident Bear Hunting	\$27.00	1	\$27.00	\$4.2	\$0.00	\$27.42
1852	2018	Spring/Fall Turkey	\$20.00	5	\$100.00	\$10.00	\$0.00	\$110.00
1852	2019	Spring/Fall Turkey	\$20.00	3	\$60.00	\$6.00	\$0.00	\$66.00
1852	2019	Spring/Fall Turkey	\$20.00	1	\$20.00	\$4.2	\$0.00	\$20.42
1901	2018	Resident Over-70 Lifetime License	\$8.00	1	\$8.00	\$0.00	\$0.00	\$8.00
1925	2018	Boat 0-10 Hsp. Reg Ren w/Milfoil	\$25.00	-1	\$-25.00	\$0.00	\$0.00	\$-25.00
1925	2018	Boat 0-10 Hsp. Reg Ren w/Milfoil	\$25.00	80	\$2000.00	\$80.00	\$0.00	\$2080.00
1925	2019	Boat 0-10 Hsp. Reg Ren w/Milfoil	\$25.00	8	\$200.00	\$8.00	\$0.00	\$208.00
1926	2018	Boat 11-50 Hsp. Reg Ren w/Milfoil	\$30.00	61	\$1830.00	\$61.00	\$0.00	\$1891.00
1926	2019	Boat 11-50 Hsp. Reg Ren w/Milfoil	\$30.00	9	\$270.00	\$9.00	\$0.00	\$279.00
1927	2018	Boat 51-115 Hsp Reg Ren w/Milfoil	\$36.00	54	\$1944.00	\$54.00	\$0.00	\$1998.00
1927	2019	Boat 51-115 Hsp Reg Ren w/Milfoil	\$36.00	4	\$144.00	\$4.00	\$0.00	\$148.00
1927	2019	Boat 51-115 Hsp Reg Ren w/Milfoil	\$36.00	-1	\$-36.00	\$0.00	\$0.00	\$-36.00
1928	2018	Boat Over 115 Hsp Reg Ren w/Milfoil	\$44.00	66	\$2904.00	\$66.00	\$0.00	\$2970.00
1928	2019	Boat Over 115 Hsp Reg Ren w/Milfoil	\$44.00	7	\$308.00	\$7.00	\$0.00	\$315.00
1929	2018	Boat PWC Reg Ren w/Milfoil	\$44.00	14	\$616.00	\$14.00	\$0.00	\$630.00
1929	2019	Boat PWC Reg Ren w/Milfoil	\$44.00	1	\$44.00	\$1.00	\$0.00	\$45.00
1930	2018	Boat 0-10 Hsp Reg New/Roll w/Milfoil	\$25.00	12	\$300.00	\$24.00	\$269.39	\$593.39
1930	2019	Boat 0-10 Hsp Reg New/Roll w/Milfoil	\$25.00	1	\$25.00	\$2.00	\$24.25	\$51.25
1931	2018	Boat 11-50 Hsp Reg New/Roll w/Milfoil	\$30.00	9	\$270.00	\$18.00	\$502.50	\$790.50
1932	2018	Boat 51-115 Hsp Reg New/Roll w/Milfoil	\$36.00	-1	\$-36.00	\$0.00	\$0.00	\$-36.00
1932	2018	Boat 51-115 Hsp Reg New/Roll w/Milfoil	\$36.00	8	\$288.00	\$16.00	\$411.50	\$715.50
1933	2018	Boat Over 115 Hsp Reg New/Roll w/Milfoil	\$44.00	11	\$484.00	\$22.00	\$2051.50	\$2557.50
1933	2018	Boat Over 115 Hsp Reg New/Roll w/Milfoil	\$44.00	-1	\$-44.00	\$0.00	\$-33.00	\$-77.00
1934	2018	Boat PWC Reg New/Roll w/Milfoil	\$44.00	4	\$176.00	\$8.00	\$148.50	\$332.50
Grand Totals:				948	\$39748.00	\$1258.00	\$7409.31	\$48415.31
Totals by Payment Type:				Batch	Cash	Check	Credit Card	Debit Card
				\$0.00	\$24128.03	\$25366.33	\$0.00	\$0.00
								\$0.00

TOWN OF DENMARK
RESULTS OF THE ANNUAL TOWN MEETING
June 1 & 2, 2018

June 1, 2018-Annual Town Elections-8 AM to 8 PM. Deputy Clerk, Frances Warner opened the meeting and read the call. ARTICLE 1. To choose a moderator to preside at said meeting. Nominations were opened and **Jim Stacy** was nominated. There being no other nominations, it was voted to cease nominations. Three written ballots were cast and **Jim Stacy** was elected Moderator. He appointed **Cherylene Booker**, Deputy Moderator in his absence. **Cherylene Booker** 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 Cherylene Booker.

MUNICIPAL ELECTION RESULTS

SELECTMAN, ASSESSOR AND OVERSEER OF THE POOR For a Three Year Term

SNOW, RICHARD	Total 85
WRITE – IN	Total 3
BLANKS	Total 6
Total Ballots Cast:	Total 94

MEMBER OF THE PLANNING BOARD For a Three Year Term

KRUCZEK, LAURIE	Total 81
WRITE – IN	Total 1
BLANKS	Total 12
Total Ballots Cast:	Total 94

MEMBER OF THE PLANNING BOARD For a Three Year Term

WRITE – IN	Total 14	Michael Stacy 2 Elected. (12 other write-in's with one vote each)
BLANKS	Total 80	
Total Ballots Cast:	Total 94	

MEMBER OF THE PLANNING BOARD For a Two Year Term

WRITE – IN	Total 10 (1 Vote each)
BLANKS	Total 84
Total Ballots Cast:	Total 94

MEMBER OF THE BOARD OF DIRECTORS FOR SAD 72 For a Three Year Term

MARSHALL, PHILIP R.	Total 79
WRITE – IN	Total 3
BLANKS	Total 12
Total Ballots Cast:	Total 94

ALTERNATE MEMBER OF THE BOARD OF DIRECTORS FOR SAD 72 For a Two Year Term

LEBLANC, SHARON	Total 77
WRITE – IN	Total 1
BLANKS	Total 16
Total Ballots Cast:	Total 94

TOWN OF DENMARK
RESULTS OF THE ANNUAL TOWN MEETING
June 1 & 2, 2018

Norma Snow was appointed by Jim Stacy and was sworn in as Deputy Moderator for this meeting if Jim Stacy is unable to stay for the entire meeting.

Non-Residents were reminded that they are not allowed to vote; Bertrand Kendall was voted approval to speak. It was moved and second to allow Bert to speak. **Sean Watson moved, Norma Snow second. Motion Carried.**

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. **Michael Berube moved, Sean Watson second. Motion Carried.**

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.

Michael Berube moved, Luke Allocco second to nominate Sean Watson for the 2 year term and Nathan Holbert and Lee Ann Shand for the three year term. Motion Carried.

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.)*

Sean Watson nominated and Betty LeGoff second: Michael Berube, Bertrum Stacy, and Paul Kiesman, Jr. 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 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.)

Norma Snow moved, Sean Watson 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 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.)

Norma Snow moved, Michael Berube second. Motion Carried.

TOWN OF DENMARK
RESULTS OF THE ANNUAL TOWN MEETING
June 1 & 2, 2018

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.)

Michael Berube moved, Norma Snow second. Motion Carried.

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.)

Michael Berube moved, Norma Snow second. Motion Carried.

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.)

Michael Berube moved, Norma Snow second. Motion Carried.

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.)

Norma Snow moved, Michael Berube second. Motion Carried.

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.)

Norma Snow moved, Michael Berube second. Motion Carried.

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.)

Norma Snow moved, Michael Berube second. Motion Carried.

TOWN OF DENMARK
RESULTS OF THE ANNUAL TOWN MEETING
June 1 & 2, 2018

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.)

Norma Snow moved, Michael Berube second. Motion Carried.

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.)

Norma Snow moved to follow Selectmen's recommendation, Michael Berube second. There was a brief discussion on the process. Motion Carried.

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.)

Norma Snow moved, Michael Berube second. Motion Carried.

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.)

Michael Berube moved, Norma Snow second. Motion Carried.

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.)

Norma Snow moved, Michael Berube second. Motion Carried.

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.)

Norma Snow moved, Michael Berube second. Motion Carried.

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.)

Norma Snow moved, Michael Berube second. Motion Carried.

TOWN OF DENMARK
RESULTS OF THE ANNUAL TOWN MEETING
June 1 & 2, 2018

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.)

Norma Snow moved, Michael Berube second. Motion Carried.

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.)

Sean Watson moved, Norma Snow second. Motion Carried.

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.)

Norma Snow moved, Michael Berube second. Motion Carried.

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.)

Norma Snow moved, Michael Berube second. Motion Carried.

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.)

Norma Snow moved, Michael Berube second. Motion Carried.

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.)

Sean Watson moved, Norma Snow second. Motion Carried.

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.)

Norma Snow moved, Michael Berube second. Motion Carried.

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.)

Norma Snow moved, Michael Berube second. Motion Carried.

TOWN OF DENMARK
RESULTS OF THE ANNUAL TOWN MEETING
June 1 & 2, 2018

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.)

Norma Snow moved, Michael Berube second. Motion Carried.

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.)

Norma Snow moved, Michael Berube second. Motion Carried.

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.)

Norma Snow moved, Michael Berube second. Motion Carried.

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.)

Norma Snow moved, Michael Berube second. Michael explained that he abstained not opposed so it should have been 5-0 Motion Carried.

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.)

Norma Snow moved, Michael Berube second. Motion Carried.

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.)

Norma Snow moved, Michael Berube second. Motion Carried.

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.)

Norma Snow moved, Michael Berube second. Motion Carried.

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.)

Norma Snow moved, Michael Berube second. Motion Carried.

TOWN OF DENMARK
RESULTS OF THE ANNUAL TOWN MEETING
June 1 & 2, 2018

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)	<u>\$539,873</u>

(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.)

Bert said there was a typo, and the line that says "minus the transfer from capital projects should read: public works plow truck 3rd of 3 payments. He said the amounts are perfect.

Michael Berube recommends following the budget committee recommendation and Sean Watson second. Norma Snow spoke on the school board budget and her concern in regards to this budget expecting the School Board budget going up next year. Michael Berube, budget committee chair explained that the budget committee tows the line pretty tightly to make sure that we are covered for what the Town needs to pay and not have such a huge surplus. Richard Snow explained that the auditors recommend 3 months surplus which is approximately \$800,000. If we follow the budget committee's recommendation on this article and article 40 it would drop us to \$707,616. So he urges the voters to follow Selectmen's recommendation. Rusty Stacy said that without borrowing money it would be saving the people money. Norma Snow said we got more money from the State and we can't always count on that happening every year.

Jim Stacy stated the article on the floor is to follow the budget committee recommendation in appropriating \$504,873 from undesignated funds and transferring \$35,000 from capital project funds. Vote by a show of hands resulted with a count of 19-11 to follow the budget committee recommendation. Motion Carried.

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.)

Norma Snow moved, Michael Berube second. Motion Carried.

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.)

Michael Berube moved, Norma Snow second. Motion Carried.

TOWN OF DENMARK
RESULTS OF THE ANNUAL TOWN MEETING
June 1 & 2, 2018

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	\$ 37,500
Grand Total	\$ 216,136
Minus restricted fund balance	\$ (92,277.72)
Balance of:	\$ 123,858.28

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

Norma Snow moved to follow the Selectmen's recommendation, Betty LeGoff second. Michael Berube said this money should come out of surplus that we don't need to raise and appropriate. Sean Watson explained that he thought the budget committee recommended transferring \$123,858.28 from the unassigned fund balance and still carry the \$92,277.72 from the restricted fund balance. Richard said that our tax rate will be going down this year and that they don't plan to go up. Surplus allows us to pay for things when they come up and not have to tax people for it. Ken Richardson spoke on some major costs coming up i.e. the dam and two major road crossings in the future.

Jim reminded everyone that the article is to follow the Selectmen's recommendation. Vote by a show of hands resulted with a count of 22-6. Motion Carried.

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.)

Michael Berube moved, Norma Snow second. Motion Carried.

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.)

Michael Berube 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 5-1.)

Norma Snow moved, Michael Berube second. Motion Carried.

TOWN OF DENMARK
RESULTS OF THE ANNUAL TOWN MEETING
June 1 & 2, 2018

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.)

Michael Berube moved, Norma Snow second. Motion Carried.

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	\$ 0	\$ 500
	<u>\$7,280</u>	<u>\$7,980</u>

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

Lee Shand moved, Norma Snow second. Motion Carried.

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.)

Michael Berube moved, Norma Snow second. Motion Carried.

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.)

Michael Berube moved, Norma Snow second. Motion Carried.

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.)

Lee Shand moved, Norma Snow second. Motion Carried.

TOWN OF DENMARK
RESULTS OF THE ANNUAL TOWN MEETING
June 1 & 2, 2018

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.)

Michael Berube moved, Norma Snow second. Motion Carried.

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.)

Lee Shand moved, Norma Snow second. Motion Carried.

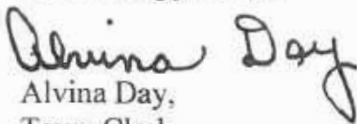
ARTICLE 51. To see if the Town will vote to authorize the Board of Selectmen to appoint a 5-7 member committee to study the need and benefit of a full time Fire Chief and to report back to the Board within 9 months time. *(Selectmen Recommend this be done 2-1.)*

Norma Snow moved, Michael Berube second. Chris Wentworth explained that when the fire department proposed this idea, it was also intended to consider the Fire Chief, the Rescue Chief, the Fire Warden and the EMA director position which have all been assigned to the Fire Chief as a point of clarification. Motion Carried.

Meeting adjourned at 10:03 AM

Richard asked for everyone that needs to be sworn in to come forward.

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, 2018 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.

3 Old Orchard Road, Buxton, Maine 04093
Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609
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, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and OPEB information on pages 4 through 10 and 49 through 53 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 January 28, 2019, 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
January 28, 2019

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018**

(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, 2018. 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, a Schedule of Changes in Net OPEB Liability, Schedule of Changes in Net OPEB Liability and Related Ratios, a Schedule of Contributions - OPEB and Notes to Required Supplementary Information.

Other Supplementary Information

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

Government-Wide Financial Analysis

Our analysis below focuses on the net position, and changes in net position of the Town's governmental activities. The Town's total net position increased by \$96,338 from \$5,575,772 to \$5,672,110.

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 \$1,975,837 at the end of this year.

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

	<u>2018</u>	<u>2017</u> <u>(Restated)</u>
Assets:		
Current Assets	\$ 2,329,262	\$ 2,074,437
Capital Assets	<u>3,571,609</u>	<u>3,768,327</u>
Total Assets	<u>5,900,871</u>	<u>5,842,764</u>
 Deferred Outflows of Resources		
Deferred Outflows Related to OPEB	<u>7,918</u>	<u>-</u>
Total Deferred Outflows of Resources	<u>7,918</u>	<u>-</u>
 Liabilities:		
Current Liabilities	152,981	120,862
Long-Term Debt Outstanding	<u>53,790</u>	<u>137,528</u>
Total Liabilities	<u>206,771</u>	<u>258,390</u>
 Deferred Inflows of Resources:		
Prepaid Taxes	21,447	8,602
Deferred Inflows Related to OPEB	<u>8,461</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>29,908</u>	<u>8,602</u>
 Net Position:		
Net Investment in Capital Assets	3,483,461	3,545,566
Restricted:		
General Fund	116,857	537,894
Special Revenue Funds	67,700	80,158
Permanent Funds	28,255	28,253
Unrestricted	<u>1,975,837</u>	<u>1,383,901</u>
Total Net Position	<u>\$ 5,672,110</u>	<u>\$ 5,575,772</u>

Revenues and Expenses

Revenues for the Town's governmental activities increased by 1.64%, while total expenses increased by 10.42%. The largest increases in revenues were in charges for services, grants and other contributions not restricted to a specific program and miscellaneous. The largest increases in expenses were in public works and capital outlay.

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

	<u>2018</u>	<u>2017</u>
Revenues		
<i>Program Revenues:</i>		
Charges for services	\$ 61,292	\$ 39,326
Operating grants and contributions	55,136	54,272
<i>General Revenues:</i>		
Property taxes	3,367,049	3,367,692
Excise taxes	311,476	306,656
Grants and contributions not restricted to specific programs	101,710	81,524
Miscellaneous	60,471	43,752
Total Revenues	<u>3,957,134</u>	<u>3,893,222</u>
Expenses		
General government	435,173	383,779
Health and welfare	22,727	20,561
Public safety	106,790	98,777
Public works	765,223	626,510
Culture and recreation	24,423	22,737
County tax	231,506	230,491
Education	2,041,523	2,060,728
Unclassified	33,450	44,722
Capital outlay	199,981	6,815
Interest on long-term debt	-	1,312
Total Expenses	<u>3,860,796</u>	<u>3,496,432</u>
 Donated land	 -	 9,864
 Change in Net Position	 96,338	 406,654
 Net Position - July 1, Restated	 <u>5,575,772</u>	 <u>5,169,118</u>
 Net Position - June 30	 <u>\$ 5,672,110</u>	 <u>\$ 5,575,772</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>2018</u>	<u>2017</u>
General Fund:		
Nonspendable	\$ 4,293	\$ 11,143
Restricted	116,857	537,894
Committed	134,987	-
Assigned	563,547	17,384
Unassigned	1,184,445	1,336,347
Total General Fund	<u>\$ 2,004,129</u>	<u>\$ 1,902,768</u>
Nonmajor Funds:		
Special Revenue Funds:		
Restricted	\$ 67,700	\$ 80,158
Assigned	32,526	21,087
Permanent Funds:		
Restricted	28,255	28,253
Total Nonmajor Funds	<u>\$ 128,481</u>	<u>\$ 129,498</u>

The general fund total fund balance increased by \$101,361 over the prior fiscal year. The nonmajor funds total fund balances decreased by \$1,017 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 \$33,362. This was the result of actual amounts being receipted in excess of the budgeted amounts for all revenue categories except property taxes and intergovernmental.

The general fund actual expenditures were less than budgeted expenditures by \$344,031. All expenditure categories were under budget with the exception of health and welfare, public safety, public works and culture and recreation. All over expenditures were properly approved by the Board of Selectmen.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2018, the net book value of capital assets recorded by the Town decreased by \$196,718 over the prior year. This decrease is the result of current year capital additions of \$16,399 less depreciation expense of \$213,117.

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

	2018	2017
Land	\$ 1,533,394	\$ 1,533,394
Buildings	288,447	316,880
Building improvements	84,388	92,814
Machinery and equipment	364,098	392,838
Vehicles	500,478	566,695
Infrastructure	800,804	865,706
Total	<u>\$ 3,571,609</u>	<u>\$ 3,768,327</u>

Debt

At June 30, 2018, the Town had \$88,148 in capital leases outstanding versus \$173,381 last year. Other obligations include accrued compensated absences and Net OPEB Liability. 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 three and one-half months, while also maintaining significant reserve accounts for future capital and program needs.

Contacting the Town's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers 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 62 East Main Street, Denmark, Maine 04022.

TOWN OF DENMARK, MAINE
STATEMENT OF NET POSITION
JUNE 30, 2018

STATEMENT A

	Governmental Activities
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 2,107,322
Investments	68,424
Accounts receivable (net of allowance for uncollectibles):	
Taxes	114,228
Liens	34,995
Tax acquired property	1,885
Prepaid items	2,408
Total current assets	<u>2,329,262</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	1,533,394
Buildings and equipment, net of accumulated depreciation	2,038,215
Total noncurrent assets	<u>3,571,609</u>
TOTAL ASSETS	<u>5,900,871</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to OPEB	7,918
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>7,918</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 5,908,789</u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 9,525
Accrued expenses	25,228
Due to other governments	14,128
Current portion of long-term obligations	104,100
Total current liabilities	<u>152,981</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Net OPEB liability	53,790
Total noncurrent liabilities	<u>53,790</u>
TOTAL LIABILITIES	<u>206,771</u>
DEFERRED INFLOWS OF RESOURCES	
Prepaid taxes	21,447
Deferred inflows of resources related to OPEB	8,461
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>29,908</u>
NET POSITION	
Net investment in capital assets	3,483,461
Restricted:	
General fund	116,857
Special revenue funds	67,700
Permanent funds	28,255
Unrestricted	1,975,837
TOTAL NET POSITION	<u>5,672,110</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 5,908,789</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, 2018

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue & Changes in Net Position
		Charges for Services	Operating Grants & Contributions	Total Governmental Activities
Governmental activities				
General government	\$ 435,173	\$ 24,837	\$ -	\$ (410,336)
Health and welfare	22,727	-	-	(22,727)
Public safety	106,790	364	-	(106,426)
Public works	765,223	32,787	55,136	(677,300)
Culture and recreation	24,423	3,304	-	(21,119)
County tax	231,506	-	-	(231,506)
Education	2,041,523	-	-	(2,041,523)
Unclassified	33,450	-	-	(33,450)
Capital outlay	199,981	-	-	(199,981)
Total government	<u>\$ 3,860,796</u>	<u>\$ 61,292</u>	<u>\$ 55,136</u>	<u>\$ (3,744,368)</u>

STATEMENT B (CONTINUED)

TOWN OF DENMARK, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	<u>(3,744,368)</u>
General revenues:	
Taxes:	
Property taxes, levied for general purposes	3,367,049
Excise taxes	311,476
Grants and contributions not restricted to specific programs	101,710
Miscellaneous	<u>60,471</u>
Total general revenues	<u>3,840,706</u>
Change in net position	96,338
NET POSITION - JULY 1, RESTATED	<u>5,575,772</u>
NET POSITION - JUNE 30	<u>\$ 5,672,110</u>

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

TOWN OF DENMARK, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2018

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 2,023,109	\$ 84,213	\$ 2,107,322
Investments	-	68,424	68,424
Accounts receivable (net of allowance for uncollectibles):			
Taxes	114,228	-	114,228
Liens	34,995	-	34,995
Tax acquired property	1,885	-	1,885
Prepaid items	2,408	-	2,408
Due from other funds	96,455	72,299	168,754
TOTAL ASSETS	\$ 2,273,080	\$ 224,936	\$ 2,498,016
LIABILITIES			
Accounts payable	\$ 9,525	\$ -	\$ 9,525
Accrued expenses	25,228	-	25,228
Due to other governments	14,128	-	14,128
Due to other funds	72,299	96,455	168,754
TOTAL LIABILITIES	121,180	96,455	217,635
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	21,447	-	21,447
Deferred property tax	126,324	-	126,324
TOTAL DEFERRED INFLOWS OF RESOURCES	147,771	-	147,771
FUND BALANCES			
Nonspendable	4,293	-	4,293
Restricted	116,857	95,955	212,812
Committed	134,987	-	134,987
Assigned	563,547	32,526	596,073
Unassigned	1,184,445	-	1,184,445
TOTAL FUND BALANCES	2,004,129	128,481	2,132,610
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 2,273,080	\$ 224,936	\$ 2,498,016

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, 2018

	<u>Total Governmental Funds</u>
Total Fund Balances	\$ 2,132,610
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	3,571,609
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	126,324
Deferred outflows of resources are not financial resources and therefore are not reported in the funds	7,918
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	(88,148)
Accrued compensated absences	(15,952)
Net OPEB liability	(53,790)
Deferred inflows of resources are not financial resources and therefore are not reported in the funds	(8,461)
Net position of governmental activities	<u>\$ 5,672,110</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, 2018

	General Fund	Other Governmental Fund	Total Governmental Funds
REVENUE			
Taxes:			
Property taxes	\$ 3,253,547	\$ -	\$ 3,253,547
Excise taxes	311,476	-	311,476
Intergovernmental	156,846	-	156,846
Charges for services	61,292	-	61,292
Interest income	13,025	643	13,668
Miscellaneous	35,453	11,350	46,803
TOTAL REVENUES	<u>3,831,639</u>	<u>11,993</u>	<u>3,843,632</u>
EXPENDITURES			
Current:			
General government	410,015	-	410,015
Health and welfare	22,727	-	22,727
Public safety	68,064	-	68,064
Public works	609,967	-	609,967
Culture and recreation	24,423	-	24,423
County tax	231,506	-	231,506
Education	2,041,523	-	2,041,523
Unclassified	20,440	13,010	33,450
Capital outlay	301,613	-	301,613
TOTAL EXPENDITURES	<u>3,730,278</u>	<u>13,010</u>	<u>3,743,288</u>
NET CHANGE IN FUND BALANCES	101,361	(1,017)	100,344
FUND BALANCES - JULY 1	<u>1,902,768</u>	<u>129,498</u>	<u>2,032,266</u>
FUND BALANCES - JUNE 30	<u>\$ 2,004,129</u>	<u>\$ 128,481</u>	<u>\$ 2,132,610</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, 2018

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 100,344</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	16,399
Depreciation expense	<u>(213,117)</u>
	<u>(196,718)</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>113,502</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>85,233</u>
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
Net OPEB liability	(4,953)
Accrued compensated absences	<u>(1,070)</u>
Change in net position of governmental activities (Statement B)	<u>\$ 96,338</u>

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

TOWN OF DENMARK, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

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, 2018, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 75, "*Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*." The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. Management has determined the impact of this Statement is not material to the financial statements.

DEATHS

May 1, 2018 – April 30, 2019

Name	Death
Beaulieu, Sharon	11/02/2018
Clark, Dorothy	10/07/2018
Clark, Robert	01/16/2019
Gouterman, Nelson	11/05/2018
Moulton, Joyce Louise	05/07/2018
True, William Joseph	10/24/2018

