

# TOWN OF DENMARK, MAINE



## ANNUAL REPORT 2021



*Denmark's 2021 Town Report  
is Dedicated to Barbara Findeisen*

*who has cared for the beautification and upkeep of our Town's Civil War  
Monument and Municipal Building flowers over the past several years.*

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# ANNUAL REPORT TOWN OF DENMARK, MAINE

A report of the municipal officers of the Town of Denmark, Maine covering the period between July 1, 2020 and June 30, 2021. Under the secret method of balloting for town officers, and in order to comply with the laws of the State of Maine governing the same, the schedule below will be followed:

Friday, June 4, 2021  
Opening of meeting and election of Moderator  
8:00 AM to 8:00 PM  
Polls open for election of Town Officers  
**In the downstairs Community Room**  
**at the Municipal Building**

Saturday, June 5, 2021  
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 4:00 PM & the second & last Saturday 9 AM until Noon.  
CLOSED MONDAYS.

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

## **Telephone & E-Mail Quick Reference**

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

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

**Town of Denmark's website: [www.denmarkmaine.org](http://www.denmarkmaine.org)**



**WE ACCEPT CREDIT/DEBIT CARDS.**

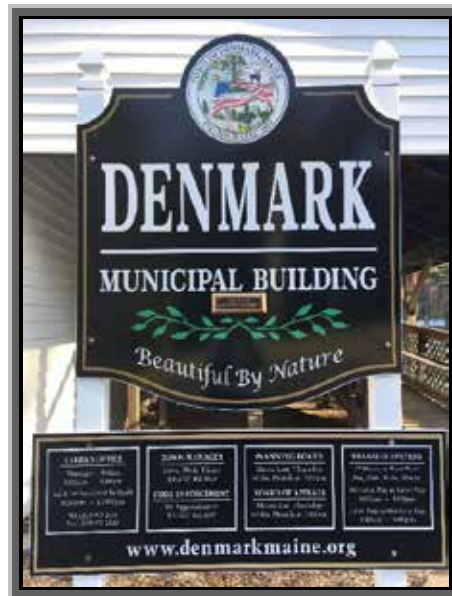
## **CLERK'S OFFICE HOURS**

**MON: CLOSED**

**TUES / WED / THURS / FRI: 9 AM to 4:00 PM**

**SECOND & LAST SAT: 9 AM-NOON**

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



## **TRANSFER STATION HOURS**

### **SUMMER:**

**(Memorial Day to Labor Day)**

**SAT / SUN / TUES / THURS**

**8 AM to 5 PM**

### **WINTER:**

**(Labor Day to Memorial Day)**

**SAT / SUN / TUES / THURS**

**8 AM to 4 PM**



# TOWN OFFICIALS

## Selectmen, Assessors, and Overseers of the Poor:

Betty LeGoff, Chairman – 2023

Luke Allocco – 2022

Richard Snow – 2021

Interim Town Manager

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

Deputy Clerk 1 Marty Wilson

Deputy Clerk 2 Ella Cressy

Public Works Director / Eastern Slope Airport Authority Board Member Kenneth E. Richardson

Fire Chief/ Emergency Preparedness Director / Fire Warden Chris Wentworth

Deputy Rescue Chief Edward Enos

Deputy Fire Chief Craig Bartlett

E-911 Addressing Officer Andrew Knightly

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

Christine Brown - 2023

## Superintendent of Schools

Jay Robinson

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

Philip Marshall	– 2021	Sharon LeBlanc (alternate) – 2022	Norma Snow	– 2022
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## Budget Committee

Nathan Holbert	– 2021	Russell Stacy	- 2022	Michael Berube	- 2023
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Lee Ann Shand	– 2021	Michael Stacy	- 2022	Sean Watson	- 2023
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## Board of Appeals

Amy Imdieke- Chair	- 2022	Nathan Holbert	-2023	Brandon McKenny	-2024
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Marty Wilson, Secretary		Charles Flahive	-2023	Letitia Genest	-2024
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Frank Verhoorn	-2023
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Frank Perry	-2023
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## Planning Board

Laurie Kruczek	– 2021	Christine Brown, Vice-Chair – 2022	Parker Fairfield	– 2023
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Thomas Carabine	– 2021	Donna Dodge, Co-Chair – 2022	Gregory Stacy	– 2023
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Marty Wilson, Secretary		Joseph Wightman	– 2022
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## Committee to Assist Selectmen in Disposing of Tax-Acquired Property

Michael Berube	– 2022	Bertram Stacy	– 2022	Paul Kiesman, Jr.	– 2022
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## Conservation Commission

Luke Allocco-Selectmen's Rep

Jay (Terry) Rhoads, Chair – 2021	Nathan Holbert	– 2022	Diane Lewis	– 2023
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Katie Dunn	– 2021		Thomas Carabine	– 2023
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**Full Time Fire Chief Committee**

Chris Wentworth, Ken Richardson, Ed Enos, Richard Snow, Selectman

**Perley Mills Community Forest**

Snowmobile Club: Richard Snow – 2022

Planning Board: Nathan Holbert – 2023

Board of Selectmen: Bert Kendall. – 2021

Ex-officio Non-voting Member from Sebago, ME

Conservation Commission: Terry Rhoads – 2021

Commission Appointed: Vacant

Ex-officio Non-voting Member from Bridgton, ME

Ex-officio Non-voting Member from Loon Echo Trust

**Comprehensive Plan Committee**

Richard Snow - Selectman's Rep

Susanne Linden – Secretary

Christine Brown- Planning Board Rep

Lee Ann Shand - Chairman

**State Representative – District 69**

Hon. Walter N. Riseman

Home Address: P O Box 543 Harrison, ME 04040

Telephone: 207-890-7866

Capitol Address: Office of the Clerk of the House

2 State House Station

Augusta, Maine 04333-0002

Telephone (207) 287-1315

[Walter.Riseman@legislature.maine.gov](mailto:Walter.Riseman@legislature.maine.gov)

**State Senator – District 19**

Hon. Richard Bennett

Home Address: 75 Bennett Lane, Oxford, ME 04270

Telephone 207- 592-3200

Capitol Address: Senate Chamber

3 State House Station

Augusta, Maine 04333

Telephone (207) 287-1505

[Richard.Bennett@legislature.maine.gov](mailto:Richard.Bennett@legislature.maine.gov)



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

## TOWN OF DENMARK, MAINE



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

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

*Office of the Town Manager*

### TOWN MANAGER'S REPORT 2021

My last day as Interim Town Manager of Denmark will be at Town Meeting on June 5, 2021. That will end 52 years of local government service in two states, New Jersey and Maine, and for the most part it has been a great trip. I was Denmark's first Town Manager from 2006-2008 after retiring the first time in 2005, and then was surprised to be invited back as a ¾ time interim manager from December 2017 to the present. I hope I have provided the experience, integrity and professionalism that Denmark wanted, and have enjoyed working with the volunteers and residents of Denmark.

I've had three wishes for Denmark, and at least two of those three will be realized by the new fiscal year this July. First, our glorious new charter was passed by voters at the recent Presidential Election to take effect July 1, 2021. It simplifies and clarifies local government duties and responsibilities, and should make it much easier for the next Town Manager and Selectmen to operate. Second, and although I helped get the ball rolling on broadband and internet usage in Denmark, but have not spent enough time working with the Denmark Broadband Committee lately, I am confident that this talented group will assist the town in getting the coverage needed to attract and retain residents. I said all along that the lack of good internet service, and the difficulty of obtaining it, was the single most common complaint I heard in my 3 ½ years as interim manager. Third, and this item will be recommended for the 2021-2022 town budget, we have a great need for better law enforcement. The hiring of a part time constable will be of great assistance at a modest cost. As the Oxford County Sheriff's Office readily admits, they have a large county to cover with a small staff, and at best the deputy covering our area is 20-25 minutes away. We need someone local who can enforce the ordinances the Selectmen choose, such as parking, fireworks, serving legal papers, keeping order at local meetings, and just being a presence when the ACO, CEO or Town Manager have to serve someone who has violated town ordinances. It doesn't require a police academy graduate, special insurance or a firearm, but could be done for \$2,000-3,000 per year with some proper identification and a cell phone. Just in the dangerous building enforcement business, we could have used a constable over a dozen times, or in trying to serve papers on the dangerous dog situation back in 2018-2019. How about the ATV mess in the spring of 2020? Denmark needs better law enforcement, and hiring a constable would be a great first step.

There is not enough space in this report to outline all the good works done in 2020 since the last annual report, but we have several exciting projects planned for this year. With the help of a \$65,000 donation from Poland Spring, which is always helping Denmark, we have just

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

*Office of the Town Manager*

received a \$125,000 grant from Maine DEP to replace the aging culvert on Moose Pond Road. At the Special Town Meeting on Feb. 26<sup>th</sup> voters approved our 50% share to rebuild the Moose Pond Dam with Bridgton, and that approximately \$180,000 project should start this summer. With great support of the Budget Committee and Selectmen we have just finished renovating our Municipal Building, with a new well, paved parking lot, four new restrooms, concrete repair, new flooring on the first floor, and painting throughout much of the building. We are excited that there appears to be enough funding left in the capital budget for installation of lighting for our ballfield. The Recreation Department has also suggested a portable ice rink for next winter, and I'm sure our lighting experts can work that into the design. Denmark had the courage during the pandemic to let the kids play baseball, hold a real town meeting, and by proper planning and adhering to Covid-19 rules, we have allowed residents to use the Town Office, attend meetings and try to keep life as normal as possible.

There are so many people to thank that I hope I don't forget anyone. Our three Selectmen have been supportive, conscientious and hard working. The staff has been terrific. That includes the Town Clerk, two deputies, CEO, DPW Director and staff at the garage and Transfer Station, Fire Chief, and the many part time officials that aren't seen every day but do excellent work for Denmark: Tax Assessor, Health Officer, ACO, Rec. Director and Town Attorney. I was once told that I was an "Employees' Manager", since I listened to employees, treated them with respect and went to bat for them on important issues. We don't have many complaints here since our people go out of their way to smile and be pleasant and professional. Claims of mistreatment or rudeness are rare. Join me in hoping that Denmark's future will be bright with many more local government successes.

Thank you for the opportunity to serve Denmark.

Bert Kendall  
Interim Town Manager

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9:00am-12:00pm

*Board of Selectmen*

*Betty LeGoff, Chair  
Luke Allocco  
Richard Snow*

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### Selectmen Comments

As we reflect over the past year we are humbled with the way our community rallied during these trying times. We certainly have been living in an unprecedented time with the Pandemic and State of Emergency. We are thankful our community has survived as well as it has and contribute that to the unity of our fellow residents.

The Pandemic brought many changes to our governmental operations, with closing of the Town Office to Zoom meetings and then the opening of our Town keeping in mind the safety of our employees and residents. We took the stance to follow the Governor's Executive Orders the best we could and implemented as many protocols as possible so we could open for business and continue to serve.

We would like to thank our employees for enduring all of the changes we have made and to continue the want to serve the community under the current conditions. We thank the community for their understanding and patients, we appreciate the kindness from all of you.

We are pleased to say financially the Pandemic has not impacted our Town government. We have received several Covid-19 related grants which helped in procuring supplies and equipment needed to safeguard our employees and community.

Even with the Pandemic upsetting our world we have many accomplishments to report. First and most important we successfully held our Town meeting last June and passed the budget which in turn was a huge relief and made Town operations much smoother. Many other Town's have been running under the Governor's Executive Order allowing Town's to operate on the prior years budget which in our minds was not ideal. We have made many improvements to the Municipal Building, including remodel of the restrooms, new flooring and painting, a little "sprucing up". The Planning Board granted a Conditional Use Permit for a Solar Array Development, we thank them for their dedication and hard work researching solar and for apply conditions to the permit protecting our Town character and environment. Because of this project the Planning Board presented a proposed Solar Array section to our Town Zoning which passed in the Special Town Meeting held in February. Public Works finished several major projects including installation of new docks at the Town beach and several reconstruction and paving of roads. The new Town Charter passed this last November and will be effective July 1, 2021, thank you to all who supported the new charter and thank you for the Charter committee for all their hard work. As with any year we have updated many policies and continue to work for the good of our community.

The coming year has many planned projects including the repair to the Moose Pond Dam and replacement of a culvert on Moose Pond Shores Road. Fortunately we have received a grant for the replacement of the culvert and also received a considerable donation from Nestle Waters. There are also

plans to install lighting in the recreation field (ball field) which will be much appreciated by the youth of our community, what is more exciting than playing a ball game under the lights?

As always we are grateful and thankful for the many volunteers we have in our community, all of the board members, fire fighters and first responders, recreation coaches and umpires, and the volunteers who help our elderly. We would like to recognize one volunteer who beautifies our community and who will be retiring this year, Barbara Findeisen. For many years she has planted beautiful flowers and shrubs at both of our monuments, the Roll Call and the Civil War. She dedicated many hours to honoring all who are represented on or by these monuments. She will greatly be missed and we can not thank her enough for all she has done over the years.

We also say good-bye to Bert Kendall. Bert has been the Interim Town Manager for the past three and a half years, and will be retiring in June. Bert was hired as Denmark's first Town Manager in 2006 and was with the town for 2 years. We were grateful when Bert accepted our offer to return to our Town as Interim Town Manager, it was at a time the Town needed stability and we felt with his many years of experience and the knowledge of Denmark he would be the perfect fit for what the Town needed. Over the past three years Bert has guided this board with wisdom and seniority, which we are thankful for. Bert has served our community well and we wish him a happy and healthy retirement.

Respectfully Submitted

The Denmark Board of Selectmen

s/Betty LeGoff - Chairperson (June 2023)

s/ Richard Snow (June 2021)

s/Luke Allocco (June 2022)

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“Beautiful by Nature”

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2<sup>nd</sup> & Last Saturday  
9:00am-12:00pm

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



*Office of Frances Warner,*  
*Administrative Assistant*

To the Citizens of Denmark,

It was a very busy and challenging year for us all. The Clerk's Office continues to provide services necessary for the people of Denmark while following the CDC and Governor's guidelines set forth in an effort to maintain a level of health safety for employees, residents and visitors. We were able to reopen our Municipal Office to the public last year around the first of June. A new window at the counter was added to help with health safety concerns. We continue to limit access into the Clerk's Office to two people at a time. We accept tax payments in person, in our drop box, through the mail and now offer taxpayers the convenience to make payments on-line. For more information, visit our Town's Web-site [www.denmarkmaine.org](http://www.denmarkmaine.org).

Last year, for the November General Election, we were awarded a grant from the Center for Tech and Civic Life to be used for a safer and secure election. It was a challenge to maintain a safe six-foot physical distancing for voters as we were limited on space. The Grant helped to provide "hazard pay" for our Election Clerks and additional help to monitor required distancing, personal protective equipment and sanitation. It also helped to provide workers with added Law Enforcement Security during the evening hours. We were also able to purchase new stand- alone voting booths and privacy screens to allow us to spread out over a larger area. The voting place for our Municipal Elections on June 4, 2021 will be held downstairs in the Community Room.

There are many people to thank for their dedication, support and guidance during this past year. Our Town Manager, Bert Kendall, will be retiring in June after over five years of service to the Town of Denmark. We wish him a happy retirement! We are also happy to welcome Betty LeGoff in June as our new Town Manager and look forward to continuing to work with her. The Town has many dedicated employees. Thanks especially to Marty Wilson and Ella Cressy in the Clerk's Office who wear many hats and continue to meet all of the daily challenges with integrity, knowledge and professionalism.

Our Annual Report is dedicated this year to a special volunteer who has cared for the beautification and upkeep of our Town's Civil War Monument and Municipal Building flowers over the past several years. Barbara Findeisen is retiring this year so we are in hopes to try to fill her garden shoes. If anyone is interested in helping, please contact the Town Manager or myself. All help is very much appreciated.

Last but not least, thank you to the citizens of Denmark and our many volunteers who serve on our Boards and Committees.

Respectfully Submitted,  
Micki Warner,  
Tax Collector/ Town Clerk

# AVAILABLE EXEMPTIONS FOR REAL ESTATE TAXES

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

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

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

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

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

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

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

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

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

**TOWN OF DENMARK**  
**WARRANT FOR TOWN MEETING**  
**Friday, June 4, 2021 and Saturday, June 5, 2021**

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 4<sup>th</sup> day of June, 2021 at 8:00 AM to open the Town Meeting, then and there to act on Article 1 to elect a Moderator; then to proceed to act on Article 2 to elect all necessary officers as required by law. The polls will be open for voting on Article 2, from 8:00 AM to 8:00 PM, at which time the meeting will be recessed; the recessed meeting will be reconvened at the Municipal Building in said Town on Saturday the 5<sup>th</sup> day of June, 2021 at 9:00 AM to act on the Articles in the Warrant beginning with Article 3.

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

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

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

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

**ARTICLE 4.** To see if the Town will vote to permit municipal administrators or staff, school department administrators or staff and elected State officials, who are not residents of Denmark, to speak when recognized by the Moderator?

**ARTICLE 5.** 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 6.** To elect three (3) members to a one year term for the **Committee to Assist Selectmen in Disposing of Tax-Acquired Property**.

**BUDGET AND FINANCIAL ITEMS**

**ARTICLE 7.** To see if the Town will vote to raise by taxation and appropriate **\$381,659** for **Administration Town Charges**.

*(Selectmen Recommend this be done. 3.0)*

*(Budget Committee Recommend this be done. 5.0)*

**ARTICLE 8.** 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. 3.0)*

*(Budget Committee Recommend this be done. 5.0)*



**TOWN OF DENMARK**  
**WARRANT FOR TOWN MEETING**  
**Friday, June 4, 2021 and Saturday, June 5, 2021**

**ARTICLE 9.** To see if the Town will vote to raise by taxation and appropriate **\$514,106** for the **Public Works Department.**

*(Selectmen Recommend this be done. 3.0)*

*(Budget Committee Recommend this be done. 5.0)*

**ARTICLE 10.** To see if the Town will vote to raise by taxation and appropriate **\$172,133** for the **Transfer Station, Septic Waste Disposal and Recycling.**

*(Selectmen Recommend this be done. 3.0)*

*(Budget Committee Recommend this be done. 5.0)*

**ARTICLE 11.** To see if the Town will vote to raise by taxation and appropriate **\$70,127** for the **Public Safety Department (Fire Department).**

*(Selectmen Recommend this be done. 3.0)*

*(Budget Committee Recommend this be done. 5.0)*

**ARTICLE 12.** To see if the Town will vote to raise by taxation and appropriate the sum of **\$8,000** for **Ambulance Services.**

*(Selectmen Recommend this be done. 3.0)*

*(Budget Committee Recommend this be done. 5.0)*

**ARTICLE 13.** To see if the Town will vote to raise by taxation and appropriate **\$6,856** for the **E911 Officer Department.**

*(Selectmen Recommend this be done. 3.0)*

*(Budget Committee Recommend this be done. 5.0)*

**ARTICLE 14.** To see if the Town will vote to raise by taxation and appropriate **\$74,597** for the **Code Enforcement Department.**

*(Selectmen Recommend this be done. 3.0)*

*(Budget Committee Recommend this be done. 5.0)*

**ARTICLE 15.** To see if the Town will vote to raise by taxation and appropriate **\$25,245** for **Tax Assessments & Maps.**

*(Selectmen Recommend this be done 3.0.)*

*(Budget Committee Recommend this be done. 5.0)*

**ARTICLE 16.** To see if the Town will vote to raise by taxation and appropriate **\$31,000** for **Property & Vehicle Insurance Coverage.**

*(Selectmen Recommend this be done. 3.0)*

*(Budget Committee Recommend this be done. 5.0)*

**ARTICLE 17.** To see if the Town will vote to raise by taxation and appropriate **\$37,500** for **Vehicle Fuel.**

*(Selectmen Recommend this be done. 3.0)*

*(Budget Committee Recommend this be done. 5.0)*

**ARTICLE 18.** To see if the Town will vote to raise by taxation and appropriate **\$15,000** for **Legal Counsel Services.**

*(Selectmen Recommend this be done. 3.0)*

*(Budget Committee Recommend this be done. 5.0)*

**ARTICLE 19.** To see if the Town will vote to raise by taxation and appropriate **\$4,000** for **Street Lighting.**

*(Selectmen Recommend this be done. 3.0)*

*(Budget Committee Recommend this be done.4.1)*

**ARTICLE 20.** To see if the Town will vote to raise by taxation and appropriate **\$2,000** for **General Assistance.**

*(Selectmen Recommend this be done. 3.0)*

*(Budget Committee Recommend this be done. 5.0)*

**TOWN OF DENMARK**  
**WARRANT FOR TOWN MEETING**  
**Friday, June 4, 2021 and Saturday, June 5, 2021**

**ARTICLE 21.** To see if the Town will vote to raise by taxation and appropriate **\$5,350** for the **Building and Repair Fund**.

*(Selectmen Recommend this be done. 3.0)*

*(Budget Committee Recommend this be done. 5.0)*

**ARTICLE 22.** To see if the Town will vote to raise by taxation and appropriate **\$8,914** for the expenses of the **Planning Board**.

*(Selectmen Recommend this be done. 3.0)*

*(Budget Committee Recommend this be done. 5.0)*

**ARTICLE 23.** To see if the Town will vote to raise by taxation and appropriate **\$4,488** for the expenses of the **Board of Appeals**.

*(Selectmen Recommend this be done. 3.0)*

*(Budget Committee Recommend this be done. 3.2)*

**ARTICLE 24.** To see if the Town will vote to raise by taxation and appropriate **\$11,294** for **Denmark Youth Activities**.

*(Selectmen Recommend this be done. 3.0)*

*(Budget Committee Recommend this be done. 5.0)*

**ARTICLE 25.** To see if the Town will vote to transfer and appropriate **\$6,000** from the **Assigned Fund "Fire Works"** for **Independence Day Fireworks** and to accept gifts from non-Town sources to offset this amount.

*(Selectmen Recommend this be done. 3.0)*

*(Budget Committee Recommend this be done. 4.1)*

**ARTICLE 26.** To see if the Town will vote to transfer and appropriate **\$3,150** from the **Assigned Fund "Animal Control"** for **Animal Control** expenditures.

*(Selectmen Recommend this be done. 3.0)*

*(Budget Committee Recommend this be done. 5.0)*

**ARTICLE 27.** To see if the Town will vote to transfer and appropriate **\$1,150** from the **Assigned Fund "Animal Control"** for the **Harvest Hills Animal Shelter**.

*(Selectmen Recommend this be done. 3.0)*

*(Budget Committee Recommend this be done. 5.0)*

**ARTICLE 28.** To see if the Town will vote to transfer **\$250,000** from the **Committed Fund "Road Improvements"** and transfer **\$60,515** from the **Restricted Fund "DOT Block Grant"** and raise by taxation and appropriate **\$100,000** for a total of **\$410,515** to cover the cost of **Road Improvements**.

- Hancock Pond Road Reclaim & Topcoat      \$277,463
- Moose Pond Road, Shim & Surface              \$ 71,288
- Fessenden Hill Road Topcoat                  \$ 24,264
- Denmark Road Ditching                        \$ 15,500
- Transfer Station Topcoat                        \$ 10,500
- Harnden Road Ditching                         \$ 6,500
- Smolen Road Culvert Replacement           \$ 5,000

*(Selectmen Recommend this be done. 3.0)*

*(Budget Committee Recommend this be done. 5.0)*

**ARTICLE 29.** To see if the Town will take up to **\$5,000** from **Perley Mills Forest Account** for expenditures for the **Perley Mills Community Forest**.

*(Selectmen Recommend this be done. 3.0)*

*(Budget Committee Recommend this be done. 4.1)*

**ARTICLE 30.** To see if the Town will take **\$3,200** from the **Perley Mills Forest Account** for payment to the Town of Denmark in lieu of real estate taxes.

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*(Selectmen Recommend this be done. 3.0)*

*(Budget Committee Recommend this be done. 5.0)*

**ARTICLE 31.** To see if the Town will vote to authorize the Board of Selectmen to appropriate up to **\$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. 3.0)*

*(Budget Committee Recommend this be done. 5.0)*

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

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

*(Selectmen Recommend this be done. 3.0)*

*(Budget Committee Recommend this be done. 5.0)*

**ARTICLE 33.** To see if the Town will vote to raise by taxation and appropriate **\$7,000** for the **Denmark Library**.

*(Selectmen Recommend raise by taxation and appropriate \$5,000. 3.0)*

*(Budget Committee Recommend this be done. 4.1)*

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

*(Selectmen Recommend this be done. 3.0)*

*(Budget Committee Recommend this be done. 5.0)*

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

*(Selectmen Recommend this be done. 3.0)*

*(Budget Committee Recommend this be done. 5.0)*

**ARTICLE 36.** To see if the Town will vote to raise by taxation and appropriate **\$5,000** for the **Dangerous Building Fund**, funds to be used for expenses incurred pursuing dangerous buildings in accordance to State Statute Title 17 Chapter 91 Subchapter 4 Dangerous Buildings.

*(Selectmen Recommend this be done. 3.0)*

*(Budget Committee Recommend this be done. 5.0)*

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**ARTICLE 37.** To see if the Town will vote to transfer and appropriate **\$12,000** from the **Unassigned Fund** (Surplus) to meet **Unanticipated Expenses and Emergencies** that occur during the 2020-21 fiscal year.  
*(Selectmen Recommend this be done. 3.0)* *(Budget Committee Recommend this be done. 5.0)*

**ARTICLE 38.** To see if the Town will vote to transfer and appropriate **\$7,000.00** from the **Unassigned Fund** (Surplus) to be matched by a similar amount from the ConnectME organization. The purpose being retaining consulting services in connection with the Town's effort in improving broadband services.  
*(Selectmen Recommend this be done. 3.0)* *(Budget Committee Recommend this be done. 4.1)*

**ARTICLE 39.** To see if the Town will vote to transfer and appropriate **\$50,000** from the **Unassigned Fund** (Surplus) for a **Real Estate Recount**.  
*Note: This is not a re-evaluation, it is an update to our tax record information, to verify all properties are being assessed and taxed.*  
*(Selectmen Recommend this be done. 3.0)* *(Budget Committee Recommend this be done. 5.0)*

**ARTICLE 40.** To see if the Town will vote to transfer and appropriate **\$26,750** from the **Unassigned Fund** (Surplus) for the purchase of Extrication Equipment (Jaws of Life).  
*(Selectmen Recommend this be done. 3.0)* *(Budget Committee Recommend this be done. 5.0)*

**ARTICLE 41.** To see if the Town will vote to transfer and appropriate **\$284,849.00** from the **Unassigned Fund** (Surplus) for the purchase of a **2021 International VM8 Commercial Rescue Pumper Demo** – Stock #144297. The purchase price includes the 14 items specified on the Greenwood Emergency Vehicles Bid letter dated April 13, 2021 and includes the free use of a loaner Class A fire engine until delivery of the new engine.  
*(Selectmen Recommend this be done. 3.0)* *(Budget Committee Recommend this be done. 5.0)*

**ARTICLE 42.** To see if the Town will vote to transfer up to the first **\$5,000** of funds received from penalties assessed on properties removed from Tree Growth or Open Space status in the 2020-21 fiscal year to a **Town Conservation Reserve Account** for the future purchase of conservation lands, promotion of conservation education, and conduct of conservation projects by the Town independently or in partnership with conservation organizations.  
*(Selectmen Recommend this be done. 3.0)* *(Budget Committee Recommend this be done. 5.0)*

**ARTICLE 43.** To see if the Town will vote to apply **\$290,000** (\$200,000 Excise Tax, \$90,000 Revenue Sharing) in Estimated Anticipated Revenues and any additional Unanticipated Revenues against the total amount authorized to be raised by taxation.  
*(Selectmen Recommend this be done. 3.0)* *(Budget Committee Recommend this be done. 5.0)*

**ARTICLE 44.** To see if the Town will vote to appropriate to the **Restricted Fund Balance “DOT Block Grant”** all funding received from the **Maine Local Road Assistance Program (LRAP)**, also known as the DOT Block Grant.  
*(Selectmen Recommend this be done. 3.0)* *(Budget Committee Recommend this be done. 5.0)*

**ARTICLE 45.** 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.

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*(Selectmen Recommend this be done. 3.0)*

*(Budget Committee Recommend this not be done. 1.4)*

**ARTICLE 46.** To see if the Town will vote to transfer all monies received from the Department of Inland Fisheries & Wildlife for snowmobile registration fees reimbursement, received in the 2021-22 fiscal year to the Denmark Draggers Snowmobile Club for trail maintenance.

*(Selectmen Recommend this be done. 3.0)*

*(Budget Committee Recommend this be done. 5.0)*

**ARTICLE 47.** To see if the Town will vote to authorize the Selectmen to sell or otherwise dispose of Town equipment and materials with a value of \$30,000 or less and deemed obsolete or surplus by the Selectmen on such terms as they deem proper; to place any sale proceeds in a Capital Reserve Account for the Department that maintains and uses said personal property; and to appropriate said capital reserve funds for the purchase of equipment for said Department.

*(Selectmen recommend this be done. 3.0)*

*(Budget Committee Recommend this be done. 5.0)*

**BUSINESS ARTICLES**

**ARTICLE 48.** To see if the Town will vote to fix the date of October 15,2021 as the date when the first one-half of property taxes become due and payable, with interest on the first installment to start on October 16,2021 and the date of April 15,2022 as the date when the second one-half of taxes are due and payable, with interest on the second installment to start on April 16,2022 and that an interest rate of 6 % per annum be charged on unpaid taxes. (This is the maximum rate that can be charged)

*(Selectmen Recommend this be done.)*

**ARTICLE 49.** To see if the Town will vote to set the interest rate to be paid by the Town on abated taxes at 3% for the 2020-21 fiscal year and to authorize such interest paid on abatements granted to be appropriated from overlay funds or, if necessary, from the Unassigned Fund.

*(Selectmen Recommend this be done.)*

**ARTICLE 50.** To see if the Town will vote to authorize the Tax Collector or Treasurer to accept prepayments of taxes not yet committed pursuant to 36 M.R.S.A. § 506, with no interest to accrue on any excess prepaid over the amount finally committed.

*(Selectmen Recommend this be done.)*

**ARTICLE 51.** 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 52.** To see if the town will vote to authorize the Board of Selectmen to pay tax abatements and applicable interest granted during the 2021-22 fiscal year with overlay funds.

*(Selectmen Recommend this be done.)*

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**ARTICLE 53.** 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 2021-22 fiscal year as it deems advisable, provided that any such transfer is approved at a properly called public meeting of the Board of Selectmen.  
*(Selectmen Recommend this be done.)*

**ARTICLE 54.** 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 2020-21 fiscal year to the budget accounts that have overruns at the end of the 2020-21 fiscal year, provided that any such transfer is approved at a properly called public meeting of the Board of Selectmen.  
*(Selectmen Recommend this be done.)*

**ARTICLE 55.** To see if the Town will vote to authorize the Board of Selectmen to cover overruns in the 2021-22 fiscal year budget with overlay funds.  
*(Selectmen Recommend this be done.)*

**ARTICLE 56.** To see if the Town will vote to authorize the Selectmen to accept or reject donations of personal property and/or to accept or reject gifts of money to the various accounts of the Town for the ensuing year and to appropriate those moneys donated for specific purposes.  
*(Selectmen Recommend this be done.)*

**ARTICLE 57.** To see if the Town will vote to authorize the Selectmen, on behalf of the Town, to accept monies from State, Federal and other sources on the Town's behalf for purposes deemed by the Selectmen to be in the best interests of the Town; to accept such monies, including, when necessary, the authority to sign contract and related documents and to accept conditions of approval; and to authorize the Selectmen to appropriate such monies where they deem is in the best interest of the Town.  
*(Selectmen recommend this be done.)*

**ARTICLE 58.** To see if the Town will vote to authorize the Selectmen, on behalf of the Town, to apply for State, Federal and other grants on the Town's behalf for purposes deemed by the Selectmen to be in the best interests of the Town; to accept such grants, including, when necessary, the authority to sign contract and related documents and to accept conditions of approval; and to appropriate such grant funds for any purpose for which the Town has appropriated funds in 2021-22 fiscal year.  
*(Selectmen Recommend this be done.)*

**ARTICLE 59.** To see if the Town will vote to authorize the Selectmen to execute and deliver release deeds at their discretion for the purpose of removing from the public record tax lien certificates that have not been discharged through inadvertence.  
*(Selectmen recommend this be done.)*

**ARTICLE 60.** To see if the Town will vote to close the following roads, or portions thereof, to winter maintenance during the months of November, December, January, February, March and April for a period of ten (10) years.  
*(Selectmen Recommend this be done.)*

1. Beaver Pond Rd from first house on right to the boat launch.

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2. Walker Falls Rd from the  $\frac{3}{4}$  mile marker to the Brownfield Town Line.

**ARTICLE 61.** 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 62.** To see if the Town will vote to authorize the Board of Selectmen, with the assistance from the Committee to Assist Selectmen in Disposing of Tax-Acquired Property the following actions on behalf of the Town:

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

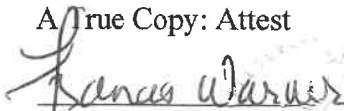
*(Selectmen recommend this be done.)*

**ORDINANCE ARTICLES**

There are no ordinance articles to vote on.

DENMARK BOARD OF SELECTMEN:

At True Copy: Attest

  
Frances Warner  
Town Clerk

  
Betty LeGoff, Chairman

  
Luke Allocco

  
Richard Snow

The Selectmen hereby give notice that the Registrar of Voters will be in session at the Municipal Office on Thursday June 3, 2021, between the hours of 2:00 P.M. and 3:00 P.M. for the purpose of correcting the list of voters.

*Frances Warner, Registrar*



## TOWN ASSESSMENTS FOR 2021-2022

Warrant Articles	Approved 2020-21	Proposed 2021-22	Carry Forward	Unassigned	Other Transfer	Total
Administration (Town Charges)	\$346,810.00	\$ 381,659.00				\$381,659.00
Public Works Department	\$485,203.00	\$ 514,106.00				\$514,106.00
Transfer Station	\$140,133.00	\$ 172,133.00				\$172,133.00
Fire Department	\$61,927.00	\$ 70,127.00				\$70,127.00
Ambulance	\$8,000.00	\$ 8,000.00				\$8,000.00
E911 Officer Department	\$3,606.00	\$ 6,856.00				\$6,856.00
Code Enforcement Dept	\$70,272.00	\$ 74,597.00				\$74,597.00
Assessing	\$29,447.00	\$ 25,245.00				\$25,245.00
Property & Vehicle Insurance	\$30,000.00	\$ 31,000.00				\$31,000.00
Vehicle Fuel	\$37,000.00	\$ 37,500.00				\$37,500.00
Legal Counsel	\$12,000.00	\$ 15,000.00				\$15,000.00
Street Lights	\$4,000.00	\$ 4,000.00				\$4,000.00
General Assistance	\$2,000.00	\$ 2,000.00				\$2,000.00
Building & Repair	\$5,000.00	\$ 5,350.00				\$5,350.00
Planning Board	\$6,398.00	\$ 8,914.00				\$8,914.00
Board of Appeals	\$837.00	\$ 4,488.00				\$4,488.00
Youth Activities	\$11,219.00	\$ 11,294.00				\$11,294.00
Fireworks	\$6,000.00				\$ 6,000.00	\$6,000.00
Animal Control	\$3,077.00				\$ 3,150.00	\$3,150.00
Harvest Hills Animal Shelter	\$1,150.00				\$ 1,150.00	\$1,150.00
Capital Road Projects	\$70,068.00	\$ 100,000.00	\$250,000.00		\$60,515.00	\$410,515.00
Perley Mills Comm Forest	\$5,000.00				\$ 5,000.00	\$5,000.00
Perley Mills/Denmark Taxes					\$ 3,200.00	\$3,200.00
Emergency Municipal Fuel	\$5,000.00				\$ 5,000.00	\$5,000.00
Lakes Environ. Assoc.	\$1,000.00	\$ 1,000.00				\$1,000.00
Seniors Plus	\$500.00	\$ 500.00				\$500.00
Tri-County Mental Health	\$1,200.00	\$ 1,200.00				\$1,200.00
Eastern Slope Airport	\$500.00	\$ 500.00				\$500.00
MaineHealth Care at Home	\$500.00	\$ 500.00				\$500.00
Community Concepts	\$1,000.00	\$ 1,000.00				\$1,000.00
Saco River Corridor Comm.	\$300.00	\$ 300.00				\$300.00
Sexual Assault Prevention Svcs	\$300.00	\$ 300.00				\$300.00
Salvation Army- Local Chapter	\$500.00	\$ 500.00				\$500.00
S.W. Oxford Cnty Nutrition, Inc.	\$500.00	\$ 500.00				\$500.00
Lifeflight Foundation	\$580.00	\$ 580.00				\$580.00
American Red Cross	\$500.00	\$ 500.00				\$500.00
Safe Voices	\$500.00	\$ 500.00				\$500.00
Denmark Public Library	\$5,000.00	\$ 7,000.00				\$7,000.00
Arts Center Programs	\$2,500.00	\$ 2,500.00				\$2,500.00
Historical Society	\$1,000.00	\$ 1,000.00				\$1,000.00
Dangerous Building Fund	\$3,000.00	\$ 5,000.00				\$5,000.00
Unanticipated Expenses	\$20,000.00			\$ 12,000.00		\$12,000.00
Conservation/Tree Growth Penalties	\$5,000.00			\$ 5,000.00		\$5,000.00
Broadband Grant Match				\$ 7,000.00		\$7,000.00
Realestate Recount				\$ 50,000.00		\$50,000.00
Extrication Equipment				\$ 26,750.00		\$26,750.00
Fire Engine				\$ 290,000.00		\$290,000.00
Anticipated Revenues	\$205,000.00					\$ 290,000.00
Expenses FY 2010/21 Not in 2021/22	\$71,000.00					
<b>Grand Total</b>	<b>\$1,664,527.00</b>	<b>\$ 1,495,649.00</b>	<b>\$250,000.00</b>	<b>\$390,750.00</b>	<b>\$84,015.00</b>	<b>\$2,510,414.00</b>

## ASSESSOR'S REPORT

Real Estate	\$302,068,080.00
Total Assessed Value	\$302,068,080.00

Tax Rate	\$12.75
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### Exemption of Property:

Blind Exemption	\$ 8,000.00
Veteran's Exemption	\$ 378,000.00
Homestead Exemptions	\$ 8,332,950.00
Total Exemptions	\$ 8,718,950.00

## REPORT OF TAX COLLECTOR

Thru 4/30/2021

2021 Taxes Committed, August 25, 2020	\$3,851,368.02
2021 Supplemental Tax Bills	\$ 9,532.07
Paid to Treasurer	\$3,596,114.78
Abated by Assessors	\$ 3,247.69
2021 Taxes Paid in 2020	<u>\$ 12,801.15</u>
Uncollected Taxes	\$ 248,736.47

### Taxes Collected:

2018 Tax Liens	\$ 1,190.70
2019 Tax Liens	\$ 52,970.99
2020 Tax Liens	\$ 45,175.24
2020 Supplemental Taxes	\$ 3,951.68
2021 Supplemental Taxes	\$ 1,130.67
2021 Real Estate Taxes	\$3,588,483.21
2022 Prepayments	<u>\$ 2,884.70</u>
TAXES COLLECTED	\$3,695,787.19

**2020 ABATEMENTS**

<b>ACCT</b>	<b>Name</b>	<b>Amount</b>
1778	Cady, Paul (Granger Pond Site 45)	\$141.60
1338	Tax Acquired Town of Denmark/ Hriniaak, Richard & Janet	\$332.52
2126	Heirs of Linnell, Ruth P	\$342.44
863	McClean, Jacqueline D	\$846.77
1834	Semeraro, Martin & Mary	\$44.13
1956	Meech Jr., Charles William	\$385.62
948	Teti, John	\$118.12
<b>Total of 6</b>		<b>\$2,211.20</b>

**2020 SUPPLEMENTALS**

<b>ACCT</b>	<b>Name</b>	<b>Amount</b>
1956	Meech Jr., Charles William	\$420.08
412	Tabor, Ronald	\$3,531.60
<b>Total of 1</b>		<b>\$3,951.68</b>

**2021 ABATEMENTS**

<b>ACCT</b>	<b>Name</b>	<b>Amount</b>
1278	Peter Hastings, Et Al	\$237.15
1277	Peter Hastings, Et Al	\$289.68
690	Shibler, Susan L.	\$56.36
2107	Shibler, Susan L.	\$354.20
	Poverty Abatement	\$1,744.71
567	Darrin, Susan O.	\$565.59
<b>Total of 6</b>		<b>\$3,247.69</b>

**2021 SUPPLEMENTALS**

<b>ACCT</b>	<b>Name</b>	<b>Amount</b>
2068	Bean, Karen	\$318.75
1252	Heirs of Robert & Dorothy Clark	\$395.25
2119	Shrier, Michael & Ashley	\$2,111.40
1956	Meech Jr., Charles William	\$416.67
1175	Inspired Missions	\$6,290.00
<b>Total of 5</b>		<b>\$9,532.07</b>

## CEMETERY TRUST ACCOUNT BALANCES

As of 4/30/2021

	<u>Original Fund</u>	<u>Balance 4/30/2021</u>
Mt. Pleasant Cemetery, Denmark Road	\$ 3,848.81	\$ 4,805.68
Deering Cemetery, Hio Ridge Road	700.00	2,232.76
Gilman Cemetery, Rocky Knoll Road	1,300.00	1,305.60
Bean Cemetery, Bull Ring Road	800.00	1,853.32
Head Cemetery, East Main Street	100.00	148.05
Pingree/Wilson Cemetery, Bull Ring Road	300.00	679.47
L.A. Berry/Village Cemetery, Little Pond Road	287.66	300.70
Hilton Cemetery, Hio Ridge Road	200.00	276.92
Fessenden/Jack Cemetery, Fessenden Hill Road	200.00	287.68
Wales Cemetery, East Main Street	200.00	375.01
Holt Cemetery, Lords Hill Road	450.00	710.87
Pingree Cemetery, Berry Road	<u>1,000.00</u>	<u>2,880.31</u>
<b>TOTALS</b>	<b>\$ 9,386.47</b>	<b>\$ 15,856.37</b>

Balance 4/30/2020	<b>\$ 15,871.38</b>
Balance 4/30/2021	<b>\$ 15,856.37</b>
Norway Savings Bank	

## TRUST FUNDS

### Eugenia Parker Trust Fund

Balance 4/30/2020	\$ 1,235.17
Interest earned	\$ <u>.36</u>
Balance 4/30/2021	\$ 1,235.53
Norway Savings Bank	

### Robert Griffin Flag Fund

Balance 4/30/2020	\$ 1,324.46
Interest earned	\$ <u>.36</u>
Balance 4/30/2021	\$ 1,324.82
Norway Savings Bank	

## **DONATION FUNDS**

### **Denmark Fire Department Donation Fund**

Balance 4/30/2020	\$ 8,238.33
Interest earned	\$ 2.36
Donations/Deposits	\$ 1,805.00
Expended	<u>\$- 2,041.18</u>
Balance 4/30/2021	\$ 8,004.51
Norway Savings Bank	

### **Denmark First Responders Donation Fund**

Balance 4/30/2020	\$ 7,350.47
Interest earned	\$ 2.25
Donations/ Deposits	\$ 275.00
Expended	<u>\$ .00</u>
Balance 4/30/2021	\$ 7,627.72
Norway Savings Bank	

## **MISCELLANEOUS FUNDS**

### **Nestle Waters Water Monitoring Fund**

Balance 4/30/2020	\$ 49,657.49
Interest earned	\$ 41.28
Donation	\$ 13,070.44
Expended	<u>\$ 11,210.44</u>
Balance 4/30/2021	\$ 51,558.77
TD Bank	

## Unpaid 2020 Tax Liens

As of: 04/30/2021

Interest adding daily

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

	<b>Name</b>	<b>Total</b>
1229	ADAMS, STEPHEN A	1,141.11
336	DANE BECK HOLDINGS TRUST	1,662.35
1178	DM HOUSE BUYERS LLC	221.91
1314	DOE, MARILYN G	1,694.34
1818	FROST, GEORGE	43.68
150	GILLIS, EUGENE M & EVELETH M	1,007.34
924	HANSEN, RICHARD E.	3,606.55
666	HAZELTON, ELIZABETH A.	2.79
651	HILL, BRENDA S	2,237.15
962	JORDAN, JOSEPH J. JR.	2,921.74
507	KEITH, BARRY H	1,936.16
226	KOZEL, MICHAEL & LINDA HEIRS OF	2,495.50
1123	LEBLANC, ROBERT & SHARON	64.77
690	LOUD, SAMUEL R.	1,679.62
683	MORIN, JOHN W	34.73
827	RAGUSA, CHRISTOPHER A - TRUSTEE	3,114.43
731	RAGUSA, CHRISTOPHER A. - TRUSTEE	300.63
1658	SMITH, MARILYN R.	4,371.91
1148	STASIOWSKI, WILLIAM & PATRICIA	2,347.33
533	STOREY, SUZANNE	1,383.35
1039	TULLY, IAN CARVER	907.79
230	UPHAM, ELIHU J.A.	1,295.89
<b>Total for 22 Bills:</b>		<b>34,471.07</b>

## 2021 Unpaid Real Estate Taxes

As of April 30, 2021

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

Acct	Name	
1647	ACJLP LLC	14.87
1229	ADAMS, STEPHEN A	1,268.24
1417	ALBANESE, JOHN MICHAEL	2,039.55
1867	ALBANESE, JOHN MICHAEL	322.32
854	ALLEN FAMILY INTERVIOUS	2,574.92
1827	AMERICAN HOLDINGS INC.	2,269.37
1335	ANDERSON, LISA	95.62
304	ARNOLD, JOHN R JR	1,235.52
1770	BAKER, JARRETT M	237.79
1771	BAKER, JARRETT M	237.79
1507	BALABANIS, DAVID R JR	710.40
1509	BALABANIS, DAVID R JR	1,030.81
246	BALS, GEORGE	313.90
721	BAUMER, MICHAEL	724.20
299	BELLA, JENNIFER MARIE	38.25
936	BIBEAULT, HOWARD	44.62
530	BOCCIERI, EWELINA	416.00
1108	BOLAS, EDWIN P & ARLENE, HEIRS OF	1,864.24
16	BONIN, ARTHUR	1,225.46
1810	BORGES, FRANK	194.44
566	BOSDAL, JEFFREY	235.23
1558	BOYER, WILLIAM E	483.65
274	BRACKETT, THOMAS & ROXANNE	446.89
334	BRADBURY, ROBERT - TRUSTEE	172.31
1545	BREDAHL, STEVEN RICHARD	3,147.39
394	BROOKS, JEFFREY	1,416.91
1409	BROWN, MILLARD D III	2,310.62
1637	BUSH, JESSICA	232.48
875	BYRNE, JANE L	4,327.86
2100	BYRON, GERARD E	455.24
1864	CADY, PAUL JR	255.00
272	CALLANAN, TINA	346.67
502	CALLEGARI, DIANE	687.99
1200	CAMP GOWDY LLC	7,198.71
1280	CAMP GOWDY LLC	136.74
2103	CAMP WANNAWANNAPIPI LLC	2,731.30
2104	CAMP WANNAWANNAPIPI LLC	2,399.10
919	CAMPBELL, KATHERINE H. - TRUSTEE	5.93
1958	CAMPBELL, KATHLEEN F	1,300.67
1548	CARLSON, F ROY & WILLIAM ET ALS	4,807.90
2081	CHOYCE, RICHARD C	754.30
631	CONNONI, ROBERT	282.98
972	CONNORS, JOSEPH W	1,615.93



1239	CONROY, THOMAS M	6,902.57
550	COPPOLLA, THOMAS A	1,444.53
1831	CURLEY, MICHAEL	102.00
336	DANE BECK HOLDINGS TRUST	1,559.58
667	DEANE, JOHN D	225.04
668	DEANE, JOHN D	2,023.94
1473	DELGAUDIO, ANTHONY J	305.36
1474	DELGAUDIO, ANTHONY J	256.90
2009	DESROCHE, ROD	2,795.44
1314	DOE, MARILYN G	1,513.55
1741	DOUGLASS, GREGORY W	3.53
1560	DOW, MARY L & WILLARD L	226.73
974	DRAKE FAMILY LIVING TRUST	3,207.01
851	DYER, GERALD M. - TRUSTEE	4,680.91
704	FINN, YRIAH	121.38
1612	FITZGIBBONS, VIRGINIA S	77.52
1613	FITZGIBBONS, VIRGINIA S	3,353.89
1616	FITZGIBBONS, VIRGINIA S	432.48
812	FODERO, MARK D	2,541.07
1818	FROST, GEORGE	1,197.73
1187	GALLIEN, WILFRED G JR	4,706.60
716	GAUDETTE, LLOYD D	253.09
1074	GENTZ, JOAN	161.09
1042	GENTZ, STEVEN F	1,621.11
1076	GENTZ, STEVEN F	1,021.02
113	GEORGE, PHILIP W	3,623.76
150	GILLIS, EUGENE M	857.95
1297	GINTY, MICHAEL J	145.60
143	GLASGOW, STEPHEN B	1,702.57
1988	GOULATIS, JAMES L	208.21
918	GRANGER POND PROPERTIES LLC	1,908.67
1111	GRAY, DONALD	427.51
1120	GRAY, DONALD	2,102.92
766	GUIDI, JAMES P	1,788.36
281	GULLIKSON, MICHAEL S	957.20
534	GUPTILL, ELLEN R	1,700.72
1176	HALE, ELNA E	9.94
737	HANCOCK POND REALTY TRUST	5.66
924	HANSEN, RICHARD E	3,452.96
1430	HASSELBECK FAMILY INVESTMENT TRUST	1.00
666	HAZELTON, ELIZABETH A	1,651.13
1654	HEGARTY, CHRISTINE F	1.42
651	HILL, BRENDA S	2,042.17
1391	HILLER, CINDY	204.00
2007	HODGE, IAN - TRUSTEE	581.27
521	HURLEY, MARLENE	1,363.12
613	IAFRATE, JOSEPH D	255.00
614	IAFRATE, LINDA M	255.00
1175	INSPIRED MISSIONS INC.	861.52
1175	INSPIRED MISSIONS INC.	6,290.00
1178	INSPIRED MISSIONS INC.	187.93

1179	INSPIRED MISSIONS INC.	298.99
1141	JACKSON, WALTER	5.88
1553	JASON, CHERYL A	291.97
1	JOHNSON, SETH THOMAS	282.61
996	JORDAN, JOSEPH	223.51
962	JORDAN, JOSEPH J JR	2,772.62
2044	K & W TIMBERLANDS, LLC	146.24
507	KEITH, BARRY H	2,039.62
515	KEITH, BARRY H	79.94
1521	KEYES, CHRISTOPHER	348.01
781	KING, DAVID A	10.22
745	KNAPP, GUENTHER	140.57
813	KNAPP, GUENTHER	2,502.12
82	KNIGHT, GEORGE C, ESTATE OF	379.95
226	KOZEL, MICHAEL & LINDA HEIRS OF	2,397.51
1127	LASHMIT, TOM	52.34
1123	LEBLANC, ROBERT	4,493.35
580	LESKE, NANCY SMITH	1,419.71
151	LITTLEFIELD, PORTER	221.41
236	LOGAN, ROBERT Y JR	1,534.78
567	LOWELL, MITCHELL B	292.69
775	LUDWIG, MATTHEW S	1,618.10
1464	LYNCHS ALLEY LLC	2,220.22
862	LYONS, SUSAN	3,006.45
2128	MALCOLM, DANIEL T	745.75
296	MASSEY, TRACEY L	687.54
1346	MAYBERRY, STEVE	114.75
1861	MCCLUSKEY, MIKE	67.27
1502	MCGEE, FRANK J	2,388.07
215	MCLEAN, JOHN	82.88
797	MEEGAN, MARIE L - TRUSTEE	2,128.36
898	MEEGAN, MARIE L - TRUSTEE	156.25
360	MEEHAN, DEBORAH L	2,218.12
287	MELLOR, JEFFREY M	560.62
1631	MILLER, JAMES	2.49
1665	MILLER, JAMES	0.18
257	MONSON, RICHARD G	640.88
66	MOORE, ANDREW	151.02
68	MOORE, ANDREW	222.04
144	MOORE, ANDREW	158.86
244	MOORE, DONALD O	793.37
1097	MOORE, OLYCE L. - TRUSTEE	0.16
1117	MOORE, OLYCE L. - TRUSTEE	1.71
1068	MOOSE POND CAMPS LLC	483.77
1679	MOOSE POND IN DENMARK LLC	2,976.74
683	MORIN, JOHN W	446.63
1571	MOULTON, JOYCE L	2,091.89
1707	MULLEN, TIM	51.00
1040	NAGLE, SHARON	683.15
1024	NGL-NE REAL ESTATE LLC	3,384.49
410	ONEIL, LAURETTA	1,277.87

285	O'ROURKE, HADEN S	152.35
680	PACHECO, KEITH D	1,950.11
135	PAPPAS, LEONARD	337.87
1291	PAPPAS, LEONARD	1,138.89
205	PARENT, ANDREW SR	1,829.11
2082	PATRICK, JOHN K	710.30
849	PAYNE, HERBERT H	1,754.14
881	PAYNE, HERBERT H	55.01
2039	PICKLES, JANET	1,275.00
1418	PICKLES, JANET A	411.06
1524	POWERS, KENNETH - TRUSTEE	344.31
1307	PRATT, ROBERT	1,628.94
590	PULSIFER LAND COMPANY LLC	10.74
967	RAFFONI, MELISSA A. - TRUSTEE	3,959.00
827	RAGUSA, CHRISTOPHER A - TRUSTEE	3,568.85
731	RAGUSA, CHRISTOPHER A. - TRUSTEE	233.45
263	RAMSDELL, HELEN	1,403.69
459	RANDALL, JOSEPH	466.46
1681	RANDALL, JOSEPH	571.07
1598	RAYMOND, LINDA J	2,299.84
1764	RIDEOUT, PAUL Q	117.98
1257	ROBERTS, JEFFREY	2,319.99
1034	RUSSO, ELAINE - HEIRS OF	1,158.46
1767	S & G PARTNERS	490.87
858	SCHWARTZ, KARL D	5,687.65
832	SCRIBNER, MATTHEW	3,988.77
1091	SEEMAR, ANDREW	2,632.24
1621	SHAPLIN, PHILIPPA D - TRUSTEE	2,487.78
690	SHIBLER, SUSAN L	652.92
2106	SHIBLER, SUSAN L	246.14
99	SHNIDER, MARC	979.20
2119	SHRIER, MICHAEL A	366.56
2119	SHRIER, MICHAEL A	2,111.40
1658	SMITH, MARILYN R	4,198.32
1041	ST.CYR, JEFFREY W	1,452.86
1148	STASIOWSKI, WILLIAM	2,226.66
1538	STEN FAMILY LLC	1,754.08
1539	STEN, JOHN A	2,162.30
533	STOREY, SUZANNE	1,287.88
2127	STRAWBERRY HILL FARM LLC	255.00
951	TABOR, RICHARD	1,182.95
1830	TABOR, RICHARD SCOTT	415.52
18	THE JOINT REVOCABLE TRUST OF HOWARD BURT	2,527.69
65	THE JOINT REVOCABLE TRUST OF HOWARD BURT	90.53
1588	THE MEADE FAMILY TRUST	1,247.14
1644	THOMAS, MARK	6,133.64
684	TOOMEY, MARY F	936.74
1960	TRACY, WILLIAM ELLIOTT	747.79
1961	TRAFTON, LARRY T	817.37
1039	TULLY, IAN CARVER	2,178.72
230	UPHAM, ELIHU JA	1,202.96

207	VALLEY, REED	1,103.77
1897	VARNEY, ELIZABETH BARBER	72.29
1312	VIGEANT, PHYLLIS A - TRUSTEE	358.34
1415	VIGEANT, PHYLLIS A - TRUSTEE	2,625.73
1419	VIGEANT, PHYLLIS A - TRUSTEE	2,654.93
432	WAUGH, ALAN D - TRUSTEE	666.70
385	WEBB, GAYNOR D	5.87
1055	WEISER, CHERIE A	442.34
1449	WELCH, MARY VICTORIA, TRUSTEE	1,103.38
1455	WELLS, AMY WESTON	1,779.13
1534	WELLS-GOODWIN, DANA-BETH	2,748.01
820	WILDE, CAROL B	2,025.29
1192	WILLIAMS, CONSTANCE H	317.03
538	WOLFPACK SMFC INC	314.92
2020	YOTTER, CARRIE	39.53
<b>Total for 211 Bills:</b>		<b>269,640.00</b>

# Revenue Summary Report

Departments: ALL

July 1, 2020 to April 30, 2021

Account	Net	Debits	Credits	Net
101 - REVENUES	4,877,266.86	72,878.14	4,416,399.32	4,343,521.18
<b>01 - GENERAL TAXES</b>	<b>4,026,368.00</b>	<b>75.78</b>	<b>4,145,903.02</b>	<b>4,145,827.24</b>
40000 - RE PP TAX REVENUE	3,851,368.00	0.00	3,861,702.84	3,861,702.84
40020 - MOTOR VEH EXCISE TAXES	175,000.00	75.78	240,540.39	240,464.61
40021 - BOAT EXCISE TAXES	0.00	0.00	2,969.40	2,969.40
40022 - RAPID RENEWAL EXCISE TAXES (MV	0.00	0.00	39,384.07	39,384.07
40023 - ON-LINE BOAT EXCISE TAXES (BT)	0.00	0.00	410.00	410.00
40030 - COST & INTEREST ON TAXES	0.00	0.00	896.32	896.32
<b>10 - LICENSES &amp; PERMITS</b>	<b>0.00</b>	<b>130.00</b>	<b>5,807.00</b>	<b>5,677.00</b>
40114 - TOWN PLUMBING FEES	0.00	130.00	5,805.00	5,675.00
40180 - ON-LINE BURN PERMITS	0.00	0.00	2.00	2.00
<b>20 - INTERGOVERNMENTAL REVENUES</b>	<b>115,880.00</b>	<b>1,701.34</b>	<b>226,439.41</b>	<b>224,738.07</b>
40226 - STATE REVENUE SHARING	30,000.00	0.00	61,730.59	61,730.59
40227 - D.O.T. BLOCK GRANT	0.00	0.00	51,576.00	51,576.00
40228 - BETE REFUND/PAYMENT	11,802.00	0.00	11,806.00	11,806.00
40230 - HOMESTEAD EXEMPTION	74,078.00	0.00	64,692.00	64,692.00
40231 - VETERAN REIMBURSEMENT	0.00	0.00	1,732.00	1,732.00
40232 - STATE GAS REIMBURSEMENT	0.00	0.00	415.42	415.42
40234 - TREE GROWTH	0.00	0.00	31,509.36	31,509.36
40235 - SNOMOBILE REIMBURSEMENT	0.00	1,701.34	1,701.34	0.00
40271 - CEMETERY REV	0.00	0.00	600.00	600.00
40281 - ROAD/ BRIDGE/DAM REVENUE	0.00	0.00	676.70	676.70
<b>30 - TOWN CHARGES</b>	<b>0.00</b>	<b>903.02</b>	<b>36,410.51</b>	<b>35,507.49</b>
40030 - COST & INTEREST ON TAXES	0.00	846.54	14,850.49	14,003.95
40300 - AGENT FEE	0.00	51.48	9,119.75	9,068.27
40301 - POSTAGE	0.00	0.00	357.80	357.80
40305 - CODE ENFORCEMENT FEE	0.00	0.00	12,082.47	12,082.47
40334 - ANIMAL CONTROL/SHELTER FEES	0.00	5.00	0.00	-5.00
<b>40 - OTHER REVENUES</b>	<b>725,018.86</b>	<b>70,068.00</b>	<b>1,839.38</b>	<b>-68,228.62</b>
40301 - PLANNING BD FEES-ZONE/COND USE	0.00	0.00	55.00	55.00
40306 - BOARD OF APPEALS	0.00	0.00	156.53	156.53
40334 - ANIMAL CONTROL OFFICER	0.00	0.00	256.00	256.00
40410 - INTEREST EARNINGS	0.00	0.00	12.64	12.64
40411 - CASH OVER/CASH SHORT	0.00	0.00	32.88	32.88
40440 - INSURANCE CLAIMS & REFUNDS	0.00	0.00	1,326.33	1,326.33
40500 - USE OF CARRY FORWARDS	396,018.86	70,068.00	0.00	-70,068.00
40599 - USE OF UNDESIGNATED	329,000.00	0.00	0.00	0.00
<b>50 - OTHER FINANCING SOURCES</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
102 - GENERAL GOVERNMENT	0.00	0.00	4,748.56	4,748.56
<b>01 - ADMINISTRATION (T.CHARGES)</b>	<b>0.00</b>	<b>0.00</b>	<b>425.00</b>	<b>425.00</b>
40411 - MUNIC. BLDG. RENTALS	0.00	0.00	425.00	425.00
<b>10 - GENERAL ASSISTANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>2,584.17</b>	<b>2,584.17</b>
40228 - GA STATE REIMBURSEMENT	0.00	0.00	2,584.17	2,584.17
<b>13 - LEGAL EXPENSES</b>	<b>0.00</b>	<b>0.00</b>	<b>19.00</b>	<b>19.00</b>
40235 - LEGAL REIMBURSEMENT	0.00	0.00	19.00	19.00
<b>40 - RECREATION (YOUTH ACTIVITIES)</b>	<b>0.00</b>	<b>0.00</b>	<b>1,720.39</b>	<b>1,720.39</b>
40350 - YOUTH ACTIVITIES FUNDS	0.00	0.00	1,720.39	1,720.39
105 - PUBLIC WORKS	0.00	15.00	11,122.50	11,107.50
<b>02 - TRANSFER STATION</b>	<b>0.00</b>	<b>15.00</b>	<b>11,122.50</b>	<b>11,107.50</b>
40320 - TRANSF.STATION FEES/TEL/STICKE	0.00	15.00	11,122.50	11,107.50
113 - NON-INTEREST ESCROW ACCOUNTS	0.00	0.00	13,460.00	13,460.00

<b>01 - CON EDISON DEVELOPMENT</b>	<b>0.00</b>	<b>0.00</b>	<b>13,460.00</b>	<b>13,460.00</b>
00002 - CON EDISON ESCROW ACCOUNT	0.00	0.00	13,460.00	13,460.00
216 - NESTLE WATER CONTRACT	0.00	0.00	11,779.16	11,779.16
<b>01 - NESTLE WATER CONTRACT</b>	<b>0.00</b>	<b>0.00</b>	<b>11,779.16</b>	<b>11,779.16</b>
00001 - INTEREST	0.00	0.00	294.82	294.82
00002 - MISC REVENUE	0.00	0.00	11,484.34	11,484.34
217 - FIRE DEPARTMENT DONATION	0.00	0.00	1,506.97	1,506.97
<b>01 - FIRE DEPARTMENT DONATION</b>	<b>0.00</b>	<b>0.00</b>	<b>1,506.97</b>	<b>1,506.97</b>
00001 - INTEREST	0.00	0.00	1.97	1.97
00002 - MISC REVENUE	0.00	0.00	1,505.00	1,505.00
218 - FIRST RESPONDERS	0.00	0.00	276.87	276.87
<b>01 - FIRST RESPONDERS</b>	<b>0.00</b>	<b>0.00</b>	<b>276.87</b>	<b>276.87</b>
00001 - INTEREST	0.00	0.00	1.87	1.87
00002 - MISC REVENUE	0.00	0.00	275.00	275.00
228 - PROJECT CANOPY ASSIST GRANT	0.00	0.00	3,000.00	3,000.00
<b>01 - PROJECT CANOPY ASSIST GRANT</b>	<b>0.00</b>	<b>0.00</b>	<b>3,000.00</b>	<b>3,000.00</b>
00001 - CANOPY GRANT	0.00	0.00	3,000.00	3,000.00
230 - STATE GRANT STREAM CROSSING	0.00	0.00	65,000.00	65,000.00
<b>01 - STEAM CROSSING GRANT</b>	<b>0.00</b>	<b>0.00</b>	<b>65,000.00</b>	<b>65,000.00</b>
00002 - STREAM MATCH	0.00	0.00	65,000.00	65,000.00
231 - GRANTS	0.00	0.00	11,667.11	11,667.11
<b>01 - COVID-19 HEALTH OFFICER</b>	<b>0.00</b>	<b>0.00</b>	<b>667.11</b>	<b>667.11</b>
00003 - GRANT	0.00	0.00	667.11	667.11
<b>02 - BROADBAND INITIATIVE FUND</b>	<b>0.00</b>	<b>0.00</b>	<b>6,000.00</b>	<b>6,000.00</b>
00003 - GRANT	0.00	0.00	6,000.00	6,000.00
<b>03 - COVID-19 ELECTION</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>5,000.00</b>
00003 - GRANT	0.00	0.00	5,000.00	5,000.00
299 - FIREWORKS DONATIONS	0.00	0.00	1,000.00	1,000.00
<b>01 - FIREWORKS DONATIONS</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>1,000.00</b>
00002 - DONATIONS	0.00	0.00	1,000.00	1,000.00
512 - EUGENIA PARKER	0.00	0.00	0.30	0.30
<b>01 - EUGENIA PARKER</b>	<b>0.00</b>	<b>0.00</b>	<b>0.30</b>	<b>0.30</b>
00001 - INTEREST	0.00	0.00	0.30	0.30
513 - ROBERT GRIFFIN FLAG	0.00	0.00	0.30	0.30
<b>01 - ROBERT GRIFFIN FLAG</b>	<b>0.00</b>	<b>0.00</b>	<b>0.30</b>	<b>0.30</b>
00001 - INTEREST	0.00	0.00	0.30	0.30
514 - CEMETERY TRUST	0.00	0.00	203.97	203.97
<b>01 - CEMETERY TRUST</b>	<b>0.00</b>	<b>0.00</b>	<b>203.97</b>	<b>203.97</b>
00001 - INTEREST	0.00	0.00	3.97	3.97
00002 - MISC REVENUE	0.00	0.00	200.00	200.00
Final Totals	4,877,266.86	72,893.14	4,540,165.06	4,467,271.92

## Expense Summary Town Report

ALL Departments

July 1, 2020 to April 30, 2021

Account	YTD Budget Net	Debits	Credits	Net
102 - GENERAL GOVERNMENT	510,667.20	441,693.48	31,582.10	100,555.82
<b>01 - ADMINISTRATION (T.CHARGES)</b>	<b>341,710.00</b>	<b>290,751.63</b>	<b>21,202.60</b>	<b>72,160.97</b>
501 - PERSONAL SVCS-SALARIES & WAGES	200,929.00	170,058.53	760.94	31,631.41
01 - CLERICAL WAGES	101,628.00	87,939.26	166.35	13,855.09
04 - SELECTMEN'S WAGES	12,000.00	10,288.59	288.59	2,000.00
07 - TOWN MANAGER'S SALARY	66,300.00	55,550.00	0.00	10,750.00
08 - BALLOT CLERKS & MEALS	2,000.00	1,891.56	306.00	414.44
90 - SOCIAL SECURITY - TOWN	13,620.00	9,485.67	0.00	4,134.33
92 - MEDICARE TOWN	2,581.00	2,218.44	0.00	362.56
94 - WORKERS COMPENSATION - TOWN	2,100.00	2,661.17	0.00	-561.17
96 - UNEMPLOYMENT - TOWN	700.00	23.84	0.00	676.16
502 - EMPLOYEE BENEFITS	48,981.00	53,291.94	10,515.44	6,204.50
11 - RETIREMENT-TOWN SHARE	2,200.00	1,022.99	0.00	1,177.01
30 - HEALTH INSURANCE - TOWN	43,361.00	48,758.43	10,168.56	4,771.13
32 - DENTAL INSURANCE - TOWN	1,584.00	1,777.76	346.88	153.12
40 - HOLIDAY GIFT CERTIFICATES	1,836.00	1,732.76	0.00	103.24
503 - GENERAL OPERATING EXPENSES	79,900.00	58,640.15	9,661.72	30,921.57
01 - ADVERTISING	1,100.00	1,050.00	0.00	50.00
05 - TRIO SOFTWARE-GENERAL SOFT	18,000.00	14,020.26	0.00	3,979.74
10 - CLEANING SERVICES	3,900.00	2,100.00	0.00	1,800.00
14 - DEEDS	3,500.00	2,496.00	145.00	1,149.00
15 - DUES	3,200.00	3,211.00	0.00	-11.00
16 - LAKESIDE SECURITY	2,500.00	1,725.00	0.00	775.00
20 - MEAL ALLOWANCE	300.00	21.91	0.00	278.09
21 - MILEAGE/TRAVEL	3,000.00	553.64	0.00	2,446.36
30 - POSTAGE/PETTY CASH	4,200.00	4,051.86	845.94	994.08
31 - PRINTING	3,000.00	1,367.04	0.00	1,632.96
40 - OFFICE SUPPLIES	6,500.00	5,056.58	1,808.60	3,252.02
41 - TRAINING	2,500.00	1,155.00	0.00	1,345.00
42 - BOND & LIABILITY INSURANCE	1,400.00	1,000.00	0.00	400.00
61 - WEBSITE	1,000.00	44.97	0.00	955.03
62 - MAINT PARTS	0.00	152.91	152.91	0.00
63 - ANNUAL AUDIT	12,000.00	5,900.00	850.00	6,950.00
64 - COMPUTER REPLACEMENT/REPAIR	2,400.00	1,227.48	399.94	1,572.46
65 - COPIER FEES	2,100.00	2,857.69	220.34	-537.35
67 - COMPUTER SERVICE & REPAIR	6,000.00	8,715.00	5,127.00	2,412.00
70 - BALLOT SCANNER	1,000.00	820.42	0.00	179.58
71 - EMAIL SERVICES	1,200.00	1,113.39	111.99	198.60
72 - HOLIDAY PARTY	100.00	0.00	0.00	100.00
90 - OTHER MISCELLANEOUS	1,000.00	0.00	0.00	1,000.00
505 - UTILITIES/OVERHEAD	11,900.00	8,761.01	264.50	3,403.49
02 - CELL PHONE	0.00	8.48	0.00	-8.48
03 - ELECTRICITY	2,600.00	1,650.97	181.10	1,130.13
12 - HEATING FUEL	4,500.00	3,282.09	0.00	1,217.91
34 - TELEPHONE/INTERNET	4,800.00	3,819.47	83.40	1,063.93
<b>02 - ANIMAL CONTROL OFFICER</b>	<b>4,227.00</b>	<b>2,108.28</b>	<b>0.00</b>	<b>2,118.72</b>
501 - PERSONAL SVCS-SALARIES & WAGES	2,727.00	769.11	0.00	1,957.89
13 - ANIMAL CONTROL WAGES TOWN	2,500.00	714.46	0.00	1,785.54
90 - SOCIAL SECURITY - TOWN	191.00	44.29	0.00	146.71
92 - MEDICARE TOWN	36.00	10.36	0.00	25.64
503 - GENERAL OPERATING EXPENSES	350.00	191.17	0.00	158.83
21 - MILEAGE/TRAVEL	350.00	191.17	0.00	158.83
509 - MISCELLANEOUS ITEMS	1,150.00	1,148.00	0.00	2.00



10 - HARVEST HILLS ANIMAL SHELTER	1,150.00	1,148.00	0.00	2.00
<b>05 - BLDG &amp; REPAIR/ MAINT.</b>	<b>5,000.00</b>	<b>2,850.92</b>	<b>1,988.25</b>	<b>4,137.33</b>
503 - GENERAL OPERATING EXPENSES	5,000.00	2,614.36	1,751.69	4,137.33
03 - BUIDLING & REPAIRS/FIRE TESTIN	5,000.00	2,614.36	1,751.69	4,137.33
507 - PROPERTY	0.00	236.56	236.56	0.00
05 - REPLACE EQUIPMENT	0.00	236.56	236.56	0.00
<b>07 - BOARD OF APPEALS EXPENSES</b>	<b>837.00</b>	<b>1,910.75</b>	<b>0.00</b>	<b>-1,073.75</b>
501 - PERSONAL SVCS-SALARIES & WAGES	437.00	1,214.32	0.00	-777.32
40 - BOARD OF APPEALS SECRETARY WAG	400.00	1,128.03	0.00	-728.03
90 - SOCIAL SECURITY - TOWN	31.00	69.94	0.00	-38.94
92 - MEDICARE TOWN	6.00	16.35	0.00	-10.35
503 - GENERAL OPERATING EXPENSES	400.00	696.43	0.00	-296.43
36 - GENERAL SUPPLIES	100.00	448.93	0.00	-348.93
41 - TRAINING	300.00	247.50	0.00	52.50
<b>10 - GENERAL ASSISTANCE</b>	<b>2,000.00</b>	<b>2,656.67</b>	<b>0.00</b>	<b>-656.67</b>
504 - PURCHASED PROFESSNAL/TECH SVCS	2,000.00	2,656.67	0.00	-656.67
11 - ELECTRICITY ASSISTANCE/G A	400.00	150.00	0.00	250.00
30 - FOOD ASSISTANCE/G A	200.00	39.04	0.00	160.96
40 - FUEL ASSISTANCE/G A	1,000.00	2,467.63	0.00	-1,467.63
50 - RENTAL ASSISTANCE/G A	400.00	0.00	0.00	400.00
<b>13 - LEGAL EXPENSES</b>	<b>12,000.00</b>	<b>26,227.34</b>	<b>8,228.00</b>	<b>-5,999.34</b>
504 - PURCHASED PROFESSIONAL/TECH SVCS	12,000.00	26,227.34	8,228.00	-5,999.34
42 - LEGAL EXPENSES	12,000.00	26,227.34	8,228.00	-5,999.34
<b>15 - PLANNING BOARD</b>	<b>6,398.00</b>	<b>4,786.24</b>	<b>157.29</b>	<b>1,769.05</b>
501 - PERSONAL SVCS-SALARIES & WAGES	4,364.00	2,847.96	0.00	1,516.04
30 - PLANNING BOARD SECRETARY WAGE	4,000.00	2,645.55	0.00	1,354.45
90 - SOCIAL SECURITY - TOWN	306.00	164.06	0.00	141.94
92 - MEDICARE TOWN	58.00	38.35	0.00	19.65
503 - GENERAL OPERATING EXPENSES	2,034.00	1,938.28	157.29	253.01
01 - ADVERTISING	300.00	431.25	0.00	-131.25
27 - DUES-SO. ME. REGIONAL PLAN.COM	675.00	685.00	0.00	-10.00
36 - GENERAL SUPPLIES	709.00	664.53	157.29	201.76
41 - TRAINING	350.00	157.50	0.00	192.50
<b>17 - COMPREHENSIVE PLAN</b>	<b>4,557.20</b>	<b>0.00</b>	<b>0.00</b>	<b>4,557.20</b>
503 - GENERAL OPERATING EXPENSES	4,557.20	0.00	0.00	4,557.20
73 - COMPREHENSIVE PLAN	4,557.20	0.00	0.00	4,557.20
<b>20 - TAX ASSESSMENT</b>	<b>29,447.00</b>	<b>25,110.34</b>	<b>0.00</b>	<b>4,336.66</b>
501 - PERSONAL SVCS-SALARIES & WAGES	20,697.00	16,653.19	0.00	4,043.81
50 - ASSESSOR WAGES	15,065.00	12,787.35	0.00	2,277.65
51 - ASSISTANT TO ASSESSOR	4,245.00	3,591.28	0.00	653.72
52 - PROPERTY CARD ADMIN.	1,000.00	0.00	0.00	1,000.00
90 - SOCIAL SECURITY - TOWN	325.00	222.64	0.00	102.36
92 - MEDICARE TOWN	62.00	51.92	0.00	10.08
503 - GENERAL OPERATING EXPENSES	8,750.00	8,457.15	0.00	292.85
21 - MILEAGE/TRAVEL	1,000.00	507.15	0.00	492.85
28 - TAX MAPS	7,750.00	7,950.00	0.00	-200.00
<b>25 - CODE ENFORCEMENT OFFICER</b>	<b>70,272.00</b>	<b>65,164.38</b>	<b>0.00</b>	<b>5,107.62</b>
501 - PERSONAL SVCS-SALARIES & WAGES	51,342.00	48,580.57	0.00	2,761.43
03 - CEO WAGES SALARY	47,455.00	45,128.07	0.00	2,326.93
90 - SOCIAL SECURITY - TOWN	3,267.00	2,797.96	0.00	469.04
92 - MEDICARE TOWN	620.00	654.54	0.00	-34.54
502 - EMPLOYEE BENEFITS	16,239.00	14,458.73	0.00	1,780.27
30 - HEALTH INSURANCE - TOWN	15,711.00	13,981.77	0.00	1,729.23
32 - DENTAL INSURANCE - TOWN	528.00	476.96	0.00	51.04
503 - GENERAL OPERATING EXPENSES	2,080.00	1,636.62	0.00	443.38
21 - MILEAGE/TRAVEL	2,080.00	1,636.62	0.00	443.38
505 - UTILITIES/OVERHEAD	611.00	488.46	0.00	122.54
02 - CELL PHONE	611.00	488.46	0.00	122.54
<b>26 - DANGEROUS BUILDING FUND</b>	<b>3,000.00</b>	<b>3,646.66</b>	<b>0.00</b>	<b>-646.66</b>
509 - MISCELLANEOUS ITEMS	3,000.00	3,646.66	0.00	-646.66
47 - DANGEROUS BLDG FUND	3,000.00	3,646.66	0.00	-646.66

<b>36 - UNANTICIPATED EXPENSES</b>	<b>20,000.00</b>	<b>10,452.47</b>	<b>0.00</b>	<b>9,547.53</b>
509 - MISCELLANEOUS ITEMS	20,000.00	10,452.47	0.00	9,547.53
23 - SELECTMEN'S UNANTICIPATED EXPE	20,000.00	10,452.47	0.00	9,547.53
<b>40 - RECREATION (YOUTH ACTIVITIES)</b>	<b>11,219.00</b>	<b>6,027.80</b>	<b>5.96</b>	<b>5,197.16</b>
501 - PERSONAL SVCS-SALARIES & WAGES	3,869.00	2,912.20	0.00	956.80
43 - RECREATION DIRECTOR STIPEND	3,550.00	2,705.30	0.00	844.70
90 - SOCIAL SECURITY - TOWN	268.00	167.70	0.00	100.30
92 - MEDICARE TOWN	51.00	39.20	0.00	11.80
505 - UTILITIES/OVERHEAD	100.00	65.56	5.96	40.40
34 - TELEPHONE/INTERNET	100.00	65.56	5.96	40.40
506 - OTHER PURCHASED SERVICES	7,000.00	3,050.04	0.00	3,949.96
30 - SPECIAL PROGRAMS	7,000.00	3,050.04	0.00	3,949.96
509 - MISCELLANEOUS ITEMS	250.00	0.00	0.00	250.00
61 - BACKGROUND CHECKS	250.00	0.00	0.00	250.00
<b>103 - INSURANCES</b>	<b>30,000.00</b>	<b>29,331.60</b>	<b>567.60</b>	<b>1,236.00</b>
<b>07 - PROPERTY/VEHICLE</b>	<b>30,000.00</b>	<b>29,331.60</b>	<b>567.60</b>	<b>1,236.00</b>
502 - EMPLOYEE BENEFITS	30,000.00	29,331.60	567.60	1,236.00
12 - PROPERTY/VEHICLE	30,000.00	29,331.60	567.60	1,236.00
<b>104 - PUBLIC SAFETY</b>	<b>77,533.00</b>	<b>49,221.69</b>	<b>5,387.28</b>	<b>33,698.59</b>
<b>01 - AMBULANCE</b>	<b>8,000.00</b>	<b>8,000.00</b>	<b>0.00</b>	<b>0.00</b>
504 - PURCHASED PROFESSNAL/TECH SVCS	8,000.00	8,000.00	0.00	0.00
01 - UNITED AMBULANCE	8,000.00	8,000.00	0.00	0.00
<b>03 - FIRE DEPARTMENT</b>	<b>61,927.00</b>	<b>34,673.15</b>	<b>5,069.88</b>	<b>32,323.73</b>
501 - PERSONAL SVCS-SALARIES & WAGES	14,760.00	12,869.94	0.00	1,890.06
17 - EMERGENCY MANAGER DIRECTOR	3,000.00	2,500.00	0.00	500.00
18 - FIRE WARDEN	1,060.00	884.00	0.00	176.00
41 - FIRE CHIEF WAGES	5,836.00	4,862.50	0.00	973.50
42 - ASST FIRE CHIEF WAGES	1,083.00	0.00	0.00	1,083.00
47 - DEPUTY RESCUE CHIEF WAGES	1,083.00	811.59	0.00	271.41
53 - DEPUTY FIRE CHIEF WAGES	0.00	811.59	0.00	-811.59
90 - SOCIAL SECURITY - TOWN	1,000.00	891.02	0.00	108.98
92 - MEDICARE TOWN	198.00	208.40	0.00	-10.40
94 - WORKERS COMPENSATION - TOWN	1,500.00	1,900.84	0.00	-400.84
503 - GENERAL OPERATING EXPENSES	20,350.00	8,508.71	2,550.90	14,392.19
05 - TRIO SOFTWARE-GENERAL SOFT	450.00	305.00	0.00	145.00
07 - CAPITAL EQUIPMENT/IMPROVEMENTS	3,500.00	0.00	0.00	3,500.00
15 - DUES	400.00	182.00	0.00	218.00
17 - FIRE DEPT PER CALL	9,000.00	4,870.98	369.58	4,498.60
29 - 1ST RESPONDERS TRAINING	2,000.00	543.00	0.00	1,457.00
32 - PROFESSIONAL/TECHNICAL EXPENSE	500.00	0.00	0.00	500.00
38 - 1ST RESPONDERS SUPPLIES	1,500.00	702.52	181.32	978.80
40 - OFFICE SUPPLIES	200.00	327.21	0.00	-127.21
41 - TRAINING	1,000.00	1,000.00	2,000.00	2,000.00
90 - OTHER MISCELLANEOUS	800.00	578.00	0.00	222.00
91 - EMA SUPPLIES	1,000.00	0.00	0.00	1,000.00
505 - UTILITIES/OVERHEAD	9,517.00	5,006.56	332.29	4,842.73
02 - CELL PHONE	767.00	966.46	0.00	-199.46
03 - ELECTRICITY	1,500.00	1,133.06	97.42	464.36
12 - HEATING FUEL	3,000.00	1,763.11	91.45	1,328.34
21 - HOSE/FITTING -FIRE DEPARTMENT	3,000.00	0.00	104.00	3,104.00
34 - TELEPHONE/INTERNET	1,250.00	1,143.93	39.42	145.49
506 - OTHER PURCHASED SERVICES	14,200.00	5,580.07	0.00	8,619.93
01 - CLOTHING-FIRE DEPT. PROTECTIVE	4,200.00	212.71	0.00	3,987.29
03 - EQUIPMENT REPAIR/REPLACEMENT	8,200.00	3,772.36	0.00	4,427.64
07 - ANNUAL TESTING	1,800.00	1,595.00	0.00	205.00
509 - MISCELLANEOUS ITEMS	3,100.00	2,707.87	2,186.69	2,578.82
13 - PARADE EXPENSES	200.00	0.00	0.00	200.00
36 - EMERGENCY PREPAREDNESS	1,800.00	2,626.87	2,186.69	1,359.82
38 - PHYSICALS	1,100.00	81.00	0.00	1,019.00

<b>07 - STREET LIGHTS</b>	<b>4,000.00</b>	<b>3,340.18</b>	<b>317.40</b>	<b>977.22</b>
505 - UTILITIES/OVERHEAD	4,000.00	3,340.18	317.40	977.22
33 - STREET LIGHTS	4,000.00	3,340.18	317.40	977.22
<b>09 - ADDRESSING</b>	<b>3,606.00</b>	<b>3,208.36</b>	<b>0.00</b>	<b>397.64</b>
501 - PERSONAL SVCS-SALARIES & WAGES	3,406.00	2,798.90	0.00	607.10
12 - E911 ADDRESSING AGENT MONTHLY	3,120.00	2,600.00	0.00	520.00
90 - SOCIAL SECURITY - TOWN	240.00	161.20	0.00	78.80
92 - MEDICARE TOWN	46.00	37.70	0.00	8.30
503 - GENERAL OPERATING EXPENSES	200.00	409.46	0.00	-209.46
21 - MILEAGE/TRAVEL	200.00	409.46	0.00	-209.46
105 - PUBLIC WORKS	707,336.00	589,599.63	22,796.91	140,533.28
<b>01 - PUBLIC WORKS</b>	<b>485,203.00</b>	<b>418,214.53</b>	<b>10,017.29</b>	<b>77,005.76</b>
501 - PERSONAL SVCS-SALARIES & WAGES	259,424.00	223,120.63	0.00	36,303.37
09 - PUBLIC WORKS DIRECTOR/SALARY	54,578.00	46,140.60	0.00	8,437.40
10 - PUBLIC WORKS WAGES-FULL TIME	151,211.00	128,166.00	0.00	23,045.00
11 - PUB. WORKS OVERTIME	10,000.00	6,937.09	0.00	3,062.91
14 - PUBLIC WORKS PART-TIME WAGES	11,000.00	12,397.08	0.00	-1,397.08
90 - SOCIAL SECURITY - TOWN	17,346.00	12,089.73	0.00	5,256.27
92 - MEDICARE TOWN	3,289.00	2,827.38	0.00	461.62
94 - WORKERS COMPENSATION - TOWN	11,000.00	14,446.34	0.00	-3,446.34
96 - UNEMPLOYMENT - TOWN	1,000.00	116.41	0.00	883.59
502 - EMPLOYEE BENEFITS	82,795.00	72,179.48	0.00	10,615.52
11 - RETIREMENT-TOWN SHARE	1,640.00	1,352.78	0.00	287.22
30 - HEALTH INSURANCE - TOWN	78,553.00	68,485.26	0.00	10,067.74
32 - DENTAL INSURANCE - TOWN	2,602.00	2,341.44	0.00	260.56
503 - GENERAL OPERATING EXPENSES	107,800.00	94,863.55	5,601.33	18,537.78
01 - ADVERTISING	200.00	0.00	0.00	200.00
06 - BUSH SUPPLIES	1,000.00	0.00	0.00	1,000.00
08 - CEMETERY MOWING	2,500.00	578.97	0.00	1,921.03
09 - CEMETERY SUPPLIES	500.00	249.99	0.00	250.01
15 - DUES	500.00	129.98	0.00	370.02
22 - MISC HWY EXPENSES-RDS & BRIDGE	19,000.00	19,447.01	3,452.03	3,005.02
35 - SAND/SALT EXPENSES	55,000.00	46,612.39	1,182.00	9,569.61
36 - GENERAL SUPPLIES	600.00	414.42	140.07	325.65
50 - UNIFORMS	8,500.00	6,398.78	240.43	2,341.65
62 - MAINT PARTS	20,000.00	21,032.01	586.80	-445.21
504 - PURCHASED PROFESSIONAL/TECH SVCS	500.00	355.00	0.00	145.00
10 - DRUG TESTS	500.00	355.00	0.00	145.00
505 - UTILITIES/OVERHEAD	7,684.00	5,182.18	163.59	2,665.41
02 - CELL PHONE	878.00	729.09	0.00	148.91
03 - ELECTRICITY	2,600.00	2,084.55	119.05	634.50
12 - HEATING FUEL	3,100.00	1,416.39	0.00	1,683.61
34 - TELEPHONE/INTERNET	1,106.00	952.15	44.54	198.39
506 - OTHER PURCHASED SERVICES	18,000.00	17,346.05	4,232.95	4,886.90
02 - SAND/GRAVEL	18,000.00	17,346.05	4,232.95	4,886.90
507 - PROPERTY	5,000.00	1,966.72	19.42	3,052.70
10 - PARKS & RECREATION	4,500.00	1,733.49	19.42	2,785.93
20 - BEAUTIFICATION	500.00	233.23	0.00	266.77
509 - MISCELLANEOUS ITEMS	4,000.00	3,200.92	0.00	799.08
53 - TIRES	4,000.00	3,200.92	0.00	799.08
<b>02 - TRANSFER STATION</b>	<b>180,133.00</b>	<b>148,285.57</b>	<b>11,133.74</b>	<b>42,981.17</b>
503 - GENERAL OPERATING EXPENSES	40,200.00	41,776.77	0.00	-1,576.77
36 - GENERAL SUPPLIES	200.00	176.77	0.00	23.23
39 - TRANSF STATION/COMP/CONT	40,000.00	41,600.00	0.00	-1,600.00
504 - PURCHASED PROFESSIONAL/TECH SVCS	137,152.00	104,610.19	11,027.46	43,569.27
21 - PINE TREE RECYCLING	16,000.00	5,081.66	604.96	11,523.30
22 - RECYCLING/BRUSH	2,500.00	1,150.74	0.00	1,349.26
46 - PINE TREE WASTE	118,452.00	98,377.79	10,422.50	30,496.71
60 - PROF & TECH	200.00	0.00	0.00	200.00
505 - UTILITIES/OVERHEAD	2,781.00	1,898.61	106.28	988.67

03 - ELECTRICITY	1,500.00	892.79	64.94	672.15
31 - PROPANE	800.00	516.41	0.00	283.59
34 - TELEPHONE/INTERNET	481.00	489.41	41.34	32.93
<b>04 - VEHICLE FUEL &amp; OIL</b>	<b>42,000.00</b>	<b>23,099.53</b>	<b>1,645.88</b>	<b>20,546.35</b>
505 - UTILITIES/OVERHEAD	42,000.00	23,099.53	1,645.88	20,546.35
11 - FUEL - VEHICLE	33,000.00	21,197.89	1,547.16	13,349.27
14 - EMERGENCY MUNICIPAL FUEL EXPEN	5,000.00	0.00	0.00	5,000.00
40 - OIL LUBE	4,000.00	1,901.64	98.72	2,197.08
106 - OUTSIDE AGENCIES	16,380.00	16,380.00	0.00	0.00
<b>01 - EASTERN SLOPE AIRPORT AUTHORIT</b>	<b>500.00</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00</b>
504 - PURCHASED PROFESSNAL/TECH SVCS	500.00	500.00	0.00	0.00
05 - DONATIONS	500.00	500.00	0.00	0.00
<b>04 - CHILDREN'S PROGRAMS</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>0.00</b>	<b>0.00</b>
504 - PURCHASED PROFESSNAL/TECH SVCS	2,500.00	2,500.00	0.00	0.00
05 - DONATIONS	2,500.00	2,500.00	0.00	0.00
<b>05 - COMMUNITY CONCEPTS</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>
504 - PURCHASED PROFESSNAL/TECH SVCS	1,000.00	1,000.00	0.00	0.00
05 - DONATIONS	1,000.00	1,000.00	0.00	0.00
<b>07 - HOME HEALTH VISITING NURSES</b>	<b>500.00</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00</b>
504 - PURCHASED PROFESSNAL/TECH SVCS	500.00	500.00	0.00	0.00
05 - DONATIONS	500.00	500.00	0.00	0.00
<b>08 - LAKES ENVIRONMENTAL ASSOC.</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>
504 - PURCHASED PROFESSNAL/TECH SVCS	1,000.00	1,000.00	0.00	0.00
05 - DONATIONS	1,000.00	1,000.00	0.00	0.00
<b>09 - LIBRARY</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.00</b>
504 - PURCHASED PROFESSNAL/TECH SVCS	5,000.00	5,000.00	0.00	0.00
05 - DONATIONS	5,000.00	5,000.00	0.00	0.00
<b>11 - REACH</b>	<b>300.00</b>	<b>300.00</b>	<b>0.00</b>	<b>0.00</b>
504 - PURCHASED PROFESSNAL/TECH SVCS	300.00	300.00	0.00	0.00
05 - DONATIONS	300.00	300.00	0.00	0.00
<b>12 - SACO RIVER CORR.COMMISSION</b>	<b>300.00</b>	<b>300.00</b>	<b>0.00</b>	<b>0.00</b>
504 - PURCHASED PROFESSNAL/TECH SVCS	300.00	300.00	0.00	0.00
05 - DONATIONS	300.00	300.00	0.00	0.00
<b>13 - SALVATION ARMY-LOCAL CHAPTER</b>	<b>500.00</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00</b>
504 - PURCHASED PROFESSNAL/TECH SVCS	500.00	500.00	0.00	0.00
05 - DONATIONS	500.00	500.00	0.00	0.00
<b>14 - SENIORSPLUS</b>	<b>500.00</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00</b>
504 - PURCHASED PROFESSNAL/TECH SVCS	500.00	500.00	0.00	0.00
05 - DONATIONS	500.00	500.00	0.00	0.00
<b>15 - BROWNFIELD FOOD PANTRY</b>	<b>500.00</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00</b>
504 - PURCHASED PROFESSNAL/TECH SVCS	500.00	500.00	0.00	0.00
05 - DONATIONS	500.00	500.00	0.00	0.00
<b>16 - TRI-COUNTY MENTAL HEALTH</b>	<b>1,200.00</b>	<b>1,200.00</b>	<b>0.00</b>	<b>0.00</b>
504 - PURCHASED PROFESSNAL/TECH SVCS	1,200.00	1,200.00	0.00	0.00
05 - DONATIONS	1,200.00	1,200.00	0.00	0.00
<b>19 - LIFE FLIGHT FOUNDATION</b>	<b>580.00</b>	<b>580.00</b>	<b>0.00</b>	<b>0.00</b>
504 - PURCHASED PROFESSNAL/TECH SVCS	580.00	580.00	0.00	0.00
05 - DONATIONS	580.00	580.00	0.00	0.00
<b>21 - AMERICAN RED CROSS-MAINE</b>	<b>500.00</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00</b>
504 - PURCHASED PROFESSNAL/TECH SVCS	500.00	500.00	0.00	0.00
05 - DONATIONS	500.00	500.00	0.00	0.00
<b>22 - SAFE VOICES</b>	<b>500.00</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00</b>
504 - PURCHASED PROFESSNAL/TECH SVCS	500.00	500.00	0.00	0.00
05 - DONATIONS	500.00	500.00	0.00	0.00
<b>23 - DENMARK HISTORICAL SOCIETY</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>
504 - PURCHASED PROFESSNAL/TECH SVCS	1,000.00	1,000.00	0.00	0.00
05 - DONATIONS	1,000.00	1,000.00	0.00	0.00
107 - CAPITAL IMPROVEMENT	428,461.66	113,958.38	1,026.99	315,530.27
<b>03 - CAPITAL IMPROVEMENT PROJECTS</b>	<b>422,461.66</b>	<b>113,958.38</b>	<b>1,026.99</b>	<b>309,530.27</b>

509 - MISCELLANEOUS ITEMS	422,461.66	113,958.38	1,026.99	309,530.27
32 - PERLEY MILLS COMMUNITY FOREST	5,000.00	4,311.17	0.00	688.83
33 - ROAD PROJECTS	351,353.36	55,689.42	1,008.00	296,671.94
46 - MUNICIPAL BUILDING REPAIRS	35,108.30	22,957.79	18.99	12,169.50
50 - STREAM CROSSING ENGINEERING	9,000.00	9,000.00	0.00	0.00
64 - F350 PLOW/SANDER	22,000.00	22,000.00	0.00	0.00
<b>04 - ANNUAL FIREWORKS</b>	<b>6,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,000.00</b>
506 - OTHER PURCHASED SERVICES	6,000.00	0.00	0.00	6,000.00
04 - FIREWORKS - ANNUAL	6,000.00	0.00	0.00	6,000.00
108 - DEBT & INTERGOVERNMENTAL	2,663,064.00	2,267,706.60	0.00	395,357.40
<b>02 - SCHOOL ADMINISTRATIVE DISTRICT</b>	<b>2,358,838.00</b>	<b>1,963,480.60</b>	<b>0.00</b>	<b>395,357.40</b>
509 - MISCELLANEOUS ITEMS	2,358,838.00	1,963,480.60	0.00	395,357.40
19 - SAD 72	2,358,838.00	1,963,480.60	0.00	395,357.40
<b>51 - COUNTY TAX</b>	<b>304,226.00</b>	<b>304,226.00</b>	<b>0.00</b>	<b>0.00</b>
509 - MISCELLANEOUS ITEMS	304,226.00	304,226.00	0.00	0.00
05 - COUNTY TAX	304,226.00	304,226.00	0.00	0.00
109 - ALL OTHER	10,100.00	4,809.21	6.00	5,296.79
<b>01 - BANK SERVICE CHARGES</b>	<b>5,100.00</b>	<b>4,808.41</b>	<b>0.00</b>	<b>291.59</b>
510 - BANK SERVICE CHARGES	5,100.00	4,808.41	0.00	291.59
01 - BANK SERVICE CHARGES	5,000.00	4,808.41	0.00	191.59
02 - MISC BALANCE ADJ FOR VARIANCE	100.00	0.00	0.00	100.00
<b>29 - BOAT VESSEL STICKERS</b>	<b>0.00</b>	<b>0.80</b>	<b>6.00</b>	<b>5.20</b>
509 - MISCELLANEOUS ITEMS	0.00	0.80	6.00	5.20
24 - BOAT VESSEL STICKERS	0.00	0.80	6.00	5.20
<b>42 - CONSERVATION RESERVE ACCOUNT</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>
509 - MISCELLANEOUS ITEMS	5,000.00	0.00	0.00	5,000.00
03 - CONSERVATION EXPENSES	5,000.00	0.00	0.00	5,000.00
110 - ABATEMENTS	0.00	8,507.14	0.00	-8,507.14
<b>01 - ABATEMENTS</b>	<b>0.00</b>	<b>8,507.14</b>	<b>0.00</b>	<b>-8,507.14</b>
509 - MISCELLANEOUS ITEMS	0.00	8,507.14	0.00	-8,507.14
99 - MISC EXPENSE	0.00	8,507.14	0.00	-8,507.14
113 - NON-INTEREST ESCROW ACCOUNTS	0.00	13,260.00	0.00	-13,260.00
<b>01 - CON EDISON DEVELOPMENT</b>	<b>0.00</b>	<b>13,260.00</b>	<b>0.00</b>	<b>-13,260.00</b>
504 - PURCHASED PROFESSIONAL/TECH SVCS	0.00	13,260.00	0.00	-13,260.00
42 - LEGAL EXPENSES	0.00	13,260.00	0.00	-13,260.00
216 - NESTLE WATER CONTRACT	0.00	6,455.99	0.00	-6,455.99
<b>01 - NESTLE WATER CONTRACT</b>	<b>0.00</b>	<b>6,455.99</b>	<b>0.00</b>	<b>-6,455.99</b>
501 - PERSONAL SVCS-SALARIES & WAGES	0.00	165.60	0.00	-165.60
90 - SOCIAL SECURITY - TOWN	0.00	134.20	0.00	-134.20
92 - MEDICARE TOWN	0.00	31.40	0.00	-31.40
509 - MISCELLANEOUS ITEMS	0.00	6,290.39	0.00	-6,290.39
95 - POLAND SPRING WATER MONITORING	0.00	2,164.40	0.00	-2,164.40
99 - MISC EXPENSE	0.00	4,125.99	0.00	-4,125.99
217 - FIRE DEPARTMENT DONATION	0.00	1,117.00	0.00	-1,117.00
<b>01 - FIRE DEPARTMENT DONATION</b>	<b>0.00</b>	<b>1,117.00</b>	<b>0.00</b>	<b>-1,117.00</b>
509 - MISCELLANEOUS ITEMS	0.00	1,117.00	0.00	-1,117.00
99 - MISC EXPENSE	0.00	1,117.00	0.00	-1,117.00
228 - PROJECT CANOPY ASSIST GRANT	0.00	2,047.10	0.00	-2,047.10
<b>01 - PROJECT CANOPY ASSIST GRANT</b>	<b>0.00</b>	<b>2,047.10</b>	<b>0.00</b>	<b>-2,047.10</b>
509 - MISCELLANEOUS ITEMS	0.00	2,047.10	0.00	-2,047.10
67 - PROJECT CANOPY GRANT	0.00	2,047.10	0.00	-2,047.10

231 - GRANTS	0.00	11,813.66	0.00	-11,813.66
<b>01 - COVID-19 HEALTH OFFICER</b>	<b>0.00</b>	<b>4,640.85</b>	<b>0.00</b>	<b>-4,640.85</b>
501 - PERSONAL SVCS-SALARIES & WAGES	0.00	2,906.55	0.00	-2,906.55
19 - COVID-19 OFFICER	0.00	2,700.00	0.00	-2,700.00
90 - SOCIAL SECURITY - TOWN	0.00	167.40	0.00	-167.40
92 - MEDICARE TOWN	0.00	39.15	0.00	-39.15
503 - GENERAL OPERATING EXPENSES	0.00	1,734.30	0.00	-1,734.30
36 - GENERAL SUPPLIES	0.00	1,734.30	0.00	-1,734.30
<b>02 - BROADBAND INITIATIVE FUND</b>	<b>0.00</b>	<b>1,645.22</b>	<b>0.00</b>	<b>-1,645.22</b>
503 - GENERAL OPERATING EXPENSES	0.00	1,645.22	0.00	-1,645.22
31 - PRINTING	0.00	1,645.22	0.00	-1,645.22
<b>03 - COVID-19 ELECTION</b>	<b>0.00</b>	<b>5,527.59</b>	<b>0.00</b>	<b>-5,527.59</b>
501 - PERSONAL SVCS-SALARIES & WAGES	0.00	2,241.61	0.00	-2,241.61
08 - BALLOT CLERKS & MEALS	0.00	902.81	0.00	-902.81
21 - HAZARD WAGES	0.00	1,087.83	0.00	-1,087.83
40 - BOARD OF APPEALS SECRETARY WAG	0.00	163.15	0.00	-163.15
90 - SOCIAL SECURITY - TOWN	0.00	71.18	0.00	-71.18
92 - MEDICARE TOWN	0.00	16.64	0.00	-16.64
503 - GENERAL OPERATING EXPENSES	0.00	3,285.98	0.00	-3,285.98
40 - OFFICE SUPPLIES	0.00	3,285.98	0.00	-3,285.98
514 - CEMETERY TRUST	0.00	220.00	0.00	-220.00
<b>01 - CEMETERY TRUST</b>	<b>0.00</b>	<b>220.00</b>	<b>0.00</b>	<b>-220.00</b>
509 - MISCELLANEOUS ITEMS	0.00	220.00	0.00	-220.00
99 - MISC EXPENSE	0.00	220.00	0.00	-220.00
Final Totals	4,443,541.86	3,556,121.48	61,366.88	948,787.26

## Code Enforcement Officer's Report

This is a complete breakdown of permits issued by this office from April 1, 2020 to March 31, 2021.

Single Family Dwellings	10
Garages	7
Storage Sheds/Barns	13
Additions	8
Decks	4
Foundations	2
Miscellaneous	<u>24</u>
<b>TOTAL</b>	<b>68</b>

Total revenue brought into the Town of Denmark for building fees = \$13,328.40

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, 2020 to March 31, 2021

External	27
Internal	<u>23</u>
Total	50

Total Revenue brought in to the Town for Internal/External plumbing fees =\$ 9,360.00

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

HI Folks

We are still dealing with COVID-19 Pandemic. So, the Public Works Garage is still closed to the Public. Please call (452-2310) with any problems or concerns and we will address them as soon as we can.

Looks like its going to be another busy year at the Public Works. We have on the list this year Rebuilding the section of Hancock Pond Road from Sand Pond Way to the Sebago town line. This will include replacing culverts, digging out rocks, grinding up road surface, reshaping of road and putting down a 2.5 in binder this year and a 1 in surface next year.

Next on the list is resurfacing Moose Pond Road from Rt117 to the Benton Brook crossing. Speaking of Benton Brook crossing, The Town has received a Stream crossing Grant from the State DEP and a Donation from Poland Spring to replace the three culverts, (that are in need of replacing) with One culvert arch that will allow for more water flow and return the stream bed to let fish passage easier. This will be out for bid late fall for 2022 installation. Next is the surface coat on Fessenden Hill Project that we did last Fall. Last of the pavement projects is the Transfer Station, we are resurfacing the front half this year and will do the back half in 2022.

Dirt road projects for this year is to ditch and resurface the section of Rocky knoll rd. starting before Long Pond Road and going to the Pleasant Mt Cemetery on Denmark Road, next is Ditching a section of Harden Road from intersection of Smith Road to Black Brook. And last replacing the culvert on Smolen Road.

Also, all the regular Maintenance of all the other roads and Town properties

Many thanks for all the food and goodies given to us on those long and cold winter nights.

Respectfully submitted  
S/Kenneth Richardson  
Public Works Director



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

**E911 Addressing Officer**  
**(207) 200-5398**

## TOWN OF DENMARK, MAINE

*"Beautiful by Nature"*



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

**Office of the Addressing Officer**  
**e911@denmarkmaine.org**

### **E911 Addressing Activity Report** **4/1/2020 - 4/30/2021**

E911 addressing has progressed steadily over the last year. A road and address inventory has been created to organize and record additions and corrections made. The E911 inventory alongside the towns address database is helping to spot inconsistencies between the two. The work continues road by road across town to correct addressing issues found such as houses not on the E911 map. And bringing the E911 map in general up to date for accuracy.

The state is updating their online mapping system used to do the work. I will be helping to beta test the system during the month of May and it should be in full use by June. This should help streamline the process by using current computer technology in the field such as tablets and smartphones.

New Addresses: 37

Changed Addresses: 34

Addresses Added to E911 that were missing: 33

New Roads named: 7



**It is recommended that address numbers be:**

**Posted and visible from both directions of travel at the driveway**

**&**

**Posted at or leading to the structure main entrance**

**&**

**At least 4 inches and made of **REFLECTIVE MATERIAL****

Respectfully submitted  
Andrew Knightly  
E911 Addressing Officer

## DENMARK FIRE DEPARTMENT AND FIRST RESPONDERS

This past year has been a challenge to all and our department was no different. We experienced a 29% increase in fire and rescue calls for a total of 151 (76 EMS only and 75 Fire/EMS). This was the busiest year in our department's history. We saw an increase in medical calls, motor vehicle accidents and backcountry rescues. Many people were using the woods, hiking trails, off-road vehicle trails and waterways to be outside during the pandemic. Backcountry rescues are very challenging in both equipment and personnel. Two of our First Responders upgraded their licenses to Wilderness EMT in November 2020 to be better prepared for these emergencies.

Due to the pandemic, there were very few hands-on trainings for both fire and EMS personnel. This was particularly challenging for our EMS staff as Continuing Education Hours (CEH) are mandatory for license renewals. We transitioned to online trainings and the State waived some of the in-person requirements but we need to make them up as the pandemic protocols are sunsetted. The EMS personnel had to undertake additional training specific to the COVID pandemic in personal protective measures and respiratory complications.

This year there will be two warrant articles for the Town to vote on for the fire department; a replacement fire engine and extrication equipment. The proposed new engine is to replace our only attack apparatus Engine 4. This 2001 engine was purchased in 2017 from the Town of Falmouth who was retiring it. It has served our department since then but is in need of mechanical and pump repairs and is due for replacement within the next few years. The Board of Selectmen and Budget Committee have both approved the purchase of a new 2021 E-One Rescue Pumper for the cost of \$284,849.00. The price includes customization of the engine for our department. Greenwood Emergency Vehicles has also provided a free loaner engine to our Department to use until the purchase is approved and the new engine delivered. This has allowed our department to have a primary attack apparatus while the purchase is considered. Our Department wants to thank Fryeburg Fire Department for twice lending us one of their engines while Engine 4 was out of service.

The second warrant is for the \$26,750 purchase of extrication equipment (commonly known as "Jaws of Life"). We had a set of Hurst tools that were well over 20 years old and we were the third department to own them. We had to take them out of service as the manufacturer no longer made parts for them and cannot be serviced. These new Amkus tools are cordless which allows for easier vehicle access due to not have to be connected by hydraulic hoses to a pump. They are compatible with our neighboring mutual aid departments which is important as two sets of tools are the best practice when cutting open a vehicle. These tools can also be used for machinery rescues and we have even used them to rescue a child from steel playground equipment.

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 Recreation

While 2020 certainly had its challenges, our participants were able to adapt and make the most out of what we were able to offer.

Last summer Denmark Rec joined a summer baseball league in North Conway and played games twice, sometimes three times a week! It was so much fun! One game even went until 11pm and the sprinklers came on while the kids were playing! We are hoping to participate in that summer league again in 2021. We also played some rookie baseball (kids ages 6-8), which is always entertaining, against Sacopee.

Always a favorite, we continued with our weekly adult softball games July- October. Teams are determined by number draw at the start of each night, so it's different from week to week, but always entertaining! This year we ended the season with a costume game. I think it's safe to say that we will be starting that programming back up as soon as the snow melts!

In the fall we had soccer for grades K-6. Our 5/6 kids were able to get games in against Sacopee while our 1/2 kids gave the 2nd & 3rd graders some tough competition in their scrimmage. The Kindergarteners learned a lot in their first time on the field.

Unfortunately, we were unable to play basketball this year due to school safety protocols. However, our 5th-8th graders were given the opportunity to attend skills & drills sessions at Fryeburg Rec throughout January.

We are looking forward to this spring and the start of baseball. I would like to thank all of the coaches, parents, and players, for their support, commitment, and patience during this unprecedented time. I would also like to thank our town crew, along with Luke, Nathan, Michael, Chris and James for the work they did on the ballfield.

Respectfully submitted,

Hillary Allocco







## 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 pets over the year. I'd like to thank everyone for their support. If you have any animal issues or concerns, contact me at 207-890-5313.

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

Also a reminder we have a disturbing the peace ordinance for an owner of a 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, 2020 – April 30, 2021

	Total	
Males	16	(3 Online)
Females	14	(1 Online)
Males Neutered	94	(12 Online)
Females Spayed	107	(10 Online)
Service / Search / Rescue	4	
Hearing / Guide		
Kennel	1	
<b>Total</b>	<b>235 + 1 Kennel</b>	<b>(26 Online)</b>

# Elvira A. Davis Scholarship Fund

2020-2021

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

2020/2021 Total amount awarded - \$3,600.00

Recipients:

David Marshall	\$1,200.00	Fitchburg State University
Janelle Wiesemann	\$1,200.00	University of New England
Ethan Burk	\$1,200.00	Ithaca College

## The Denmark Charitable Foundation, Inc.

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

The Board of Directors of the foundation consist of representatives from the Town’s various organizations, clubs and chapters exempt from income tax as well as a selectman and/or town manager. Due to the pandemic, this year’s annual meeting was conducted in February via ZOOM to allow for charitable organizations in town to share information, updates and new ideas.

Respectfully submitted,

S/ Christine Gouterman  
President

## DENMARK LIONS CLUB

Due to Covid-19, we were unable to have any of our fundraisers. We had to reduce our donations for this past year. We continue to fully support our Scholarship Program.

We were fortunate enough to be able to use the Municipal Building for very successful blood drives. We appreciate the volunteers and everyone that supported us by giving blood.

We would like to thank the community, the Selectman and the Town Manager for their continued support as we work through this pandemic.

Respectfully Submitted,

Fred Ficks

President

Denmark Lions awarded \$5200.00  
Clark McDermith Community Award \$2000.00

Denmark Lions Scholarships

First Year Students. \$900.00

Abigail Hewes.	Bentley
Jack Watson.	USM
Kaylan Snow.	UMASS
Ethan Burk.	Ithaca College

Second year Students \$800.00 each

Emily Robinson.	Northern Vermont
David Marshall.	Fitchburg State

Clark McDermith Service Award  
\$1000.00 each.

Abigail Hewes.	Bentley
Ethan Burk.	Ithaca College

The Clark McDermith Service Award had a tie this year and we were able to provide two, since so few students have applied for this award over the past few years. This award is for seniors from Fryeburg academy. It is co-sponsored by the Lions Club.

Sandi Prox-Chairperson  
Nancy Sanborn-committee member



## Town Report - Denmark Public Library

2020 - 2021

In spite of the pandemic, the Denmark Public Library continues to serve our community. We closed briefly in March and April while our Librarian Robin Gosbee worked remotely with the other Maine librarians to devise safe guidelines for libraries following the leadership of the Maine CDC. Since

June 1st we have been open on a restricted basis offering curbside pickup and browsing by appointment. We have welcomed 8 new patrons this year and our circulation totaled 1,517. We have also helped people to access e-books and audiobooks on-line through the Maine State Library. Our public internet broadband is available 24/7 both in the garden and in the parking lot. This is a lifeline for people who do not have other access to the Internet including families with children who were often found attending class from their cars.

And another bright note: The Denmark Library Book Group continues to meet via Zoom. In addition to our meetings to discuss a book, chosen monthly by the group, we have scheduled a series of in-depth discussions of "Caste: The Origins of Our Discontents" by Isabel Wilkerson. All are welcome!

As a collaboration with the Denmark Arts Center and the Denmark Historical Society, we initiated the well-attended Author's Series in the summer of 2019. Thanks to hard work by Susan Beane, Director of the DAC, we had received grants and lined up authors for a 2020 summer season. Fortunately, the funders allowed the grants to roll over and the authors are eager to participate this summer so the Committee is hard at work planning a series of safe events for 2021. Stay tuned!

Like everyone during this past year, we were very disappointed to cancel our scheduled in-person activities including the popular Friday Morning Café - a chance to meet your neighbors and enjoy a cup of coffee — and the Story Time for preschool children.

As soon as the restrictions are lifted, we are eager to host new activities — a writing group, a garden group, a craft group? Let us know if you are interested in joining the Book Group or organizing any programs of community interest. Please contact Amy March [amymarch@mac.com](mailto:amymarch@mac.com), 452-2493 if you have suggestions or would like to be on the Library email list. Go to Facebook or our web site for all the latest information: <http://denmarklibrary3.wixsite.com/denmarklibrary>

We are so grateful to our very generous community supporters who have carried us through this difficult year! Our committed Plant Sale Committee organized a No-Plant, Plant Sale last spring to replace our major spring fund raiser; the Town of Denmark has continued its financial support; Poland Springs gave us a generous grant; and Khriel still volunteers to plow our driveway. Special thanks to all.

Submitted by the Denmark Library Board:

Kathy Banks  
Jen Bartlett  
Jane Bergquist

Martha Davis  
Chris Gouterman  
Amy March

Linda O'Neill  
Robin Gosbee,  
Librarian







## ANNUAL REPORT

2020 was quite a year and we as a community are still trying to process what unfolded. A nonprofit's objective with art events, programs, performances or camps is to reach as many people as possible. An organization's marketing is geared toward that goal. The 2020 season was unlike no other. Denmark Arts Center was not able to meet its goals created last January. Neither originally outlined programs were implemented nor participation numbers met. Though, our COVID programming reached 226 older adults, 43 camp participants, and unknown online viewers with our four Pop-UP live-stream performances. Flexibility was key.

What Denmark Arts Center did accomplish was to provide a focus wherein families cooked dinners together, wove wall hangings, conceptualized the best functioning astronaut outfits, and experienced the pleasure of live music performances, once again. These programs and activities provided temporary relief through the salve arts can provide a community.

The Arts Center incorporated new technology with free zoom camps and live-streamed music. In September, Denmark Arts Center created a Drive-In Music Series and live-streamed music performances in October. We will remain flexible with programming in 2021, as circumstances continue to change. Kids camps will be unique in their delivery and remain free to our families. As will our children's events be a 'pay what you can' to help ease community stresses caused by a prolonged pandemic. Denmark Arts Center is able to be flexible thanks to support from the Town for sponsoring our children's programs, and our community, foundations, and local businesses.

Respectfully submitted by,

Susan Beane  
Executive Director



*2020 Drive-in Concert*

## PERLEY MILLS COMMUNITY FOREST COMMISSION SUCCESSFULLY REORGANIZES

After being formed in 2015 with the acceptance of a conservation easement from the Loon Echo Land Trust (LELT), passage of a Community Forestry Ordinance in Denmark, and amassing 1,500 acres with 500 from Bridgton and 1,000 in Denmark, the PMCF-Commission had three meetings in 2015 and 2017 and then went dormant from 2017 to 2020. At that time the Selectmen decided to restart the Commission with new membership and some marching orders of making better use of his valuable resource.

Six members were appointed as follows: Chairman Richard Snow, Selectman and long time officer of the Denmark Draggers; Bert Kendall, Interim Town Manager serving as Secretary; Terry Rhoads representing the Conservation Commission, Nathan Holbert member at large; Bob Spear representing the Denmark-Brownfield ATV Club; and Parker Fairfield representing the Planning Board.

I would like to mention four highlights that have taken place in 2020 into this year:

1. DPW makes good use of the sand pit on the forest property and we use the sand for most of our winter roads maintenance needs. Since they are frequently on the property they keep the roads and trails in good condition and correct any serious drainage problems.
2. For the first time in many years the Town Forester, Rene Noel, with approval from the PMCF-C and Selectmen, let a tree harvesting contract on the Bridgton end of the property. Brown and Brown of Norway gave Denmark the high bid, and we ended up correcting a lot of earlier sloppy harvesting and netting \$32,000 in revenue for the Town. We hope to complete that section of harvesting this winter, and our revenue fund is now at its highest amount ever.
3. The Town applied for and received a \$3,000 Canopy Grant from the Maine Forest Service and successfully planted 925 white pine seedlings near the harvested area. Our fall planting day on October 3, 2020 was very successful with good weather, 23 volunteer planters from many organizations and all 925 trees planted. Unfortunately the pandemic didn't allow Fryeburg Academy students to participate.
4. The requirements given to the PMCF-Commission by the Community Forestry Ordinance will finally be met. This year we will make a budget recommendation to the Select Board by March 1<sup>st</sup>, we will make a payment-in-lieu of taxes to Denmark as required and include this annual report in the Town Report.

Our thanks to the snowmobile and ATV clubs of Denmark and Bridgton who help us maintain the trails, the DPW for all their hard work, LELT for their annual inspections and stewardship and to the Selectmen and Town staff.

Respectfully submitted,  
Richard Snow, Chairman

February 17, 2021





## Annual Report 2020-2021

2020 was an unprecedented year in the history of the world. With the pandemic affecting gatherings and travel few to no events were held for the public to enjoy. The directors met monthly via Zoom. With technology – the internet, modern software, computers, and cell phones directors living in Denmark and other states could plan ongoing activities. We intend to hold our first in-person director's meeting in May.



We are collaborating with Denmark Arts Center and Denmark Public Library to present an Author's series this coming summer and autumn. We are excited to be working with community organizations to provide mutual programming.

We are beginning an inventory of homes and

properties documented in the 1850's.

In the past few years, we improved our storage capabilities through gifts and grants. This year we are protecting our scrapbooks and albums with acid-free containers. Throughout the year we have received wonderful gifts to our archive. We continue to update our website with information and maintain a lively presence on Facebook and Twitter. Please join the conversation about all things Denmark at Denmark, Maine Memories on both social media platforms.



View of sawdust pile and Moose Pond from Pickett Hill. 1970's Gift of the St. Pierre family.

We appreciate our members, both Annual and Lifetime, and our Sponsors:

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

Respectfully Submitted,

Terry Rhoads, President  
Astrea Fatica, Secretary  
JoAnne Harbourt  
Mari Hook  
Daryl Kenison

Daniel Eaton – Vice President and  
Treasurer  
Patricia Largey  
Mark Ragsdale

Lee Ann Shand, Curator, moderator of  
website and social media pages  
Linda Whiting, Programming Chair

## **DENMARK CONSERVATION COMMITTEE**

### **Report to Town**

In June, the Conservation Committee hosted a public talk by Colin Holme, Executive Director of Lakes Environmental Association. He reported on the results of LEA's examination of rain gardens that have been installed in subdivisions in this area. (Rain gardens are one method used by developers for controlling stormwater runoff and transfer of phosphorous into waterbodies.) Disappointingly, they found that a significant number of them had failed, or had never even been installed.

The Committee followed up with further discussions with Colin and the Planning Board, and we eventually made a recommendation to the Planning Board that the use of rain gardens for storm water management be severely restricted or prohibited.

Another issue considered was the inaccurate description of Willet Brook found in our latest Comprehensive Plan. The wording had been taken directly from the Beginning With Habitat website, but an examination of contour maps and in-person inspection quickly confirmed that the description of direction of flow was reversed. (This confirms that Willet Brook and its subwatershed are part of the Sebago Lake watershed, not the Saco River watershed.) Our findings have been presented to the Planning Board, and we expect the description will be corrected in the next Comprehensive Plan.

We also responded to an inquiry from the Saco River Corridor Commission regarding the protection of land along the Saco River. Our advisor, Rich Wohlenberg, did extensive deed research, and provided the information they were seeking.

Respectfully submitted, Denmark Conservation Committee.

Terry Rhoads, Chair; Katie Dunn, Secretary; Dianne Lewis; Nathan Holbert; Tom Carabine; Luke Allocco; Rich Wohlenberg, advisor

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

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

The Town of Denmark is fortunate to have Christine Brown on the Commission. The Alternate seat on the Commission is open. In a practical sense, Commissioners give the Town of Denmark an opportunity to participate in the present and future development patterns throughout the entire corridor from Fryeburg to Saco. Clean, healthy water is Maine’s greatest asset. It is hard to understate this important fact.

We are happy to report that we are concluding our twentieth successful year of our Water Quality Monitoring Program. Currently, staff and volunteers monitor for dissolved oxygen, conductivity, pH, turbidity, temperature, total Kjeldahl nitrogen, orthophosphate, total phosphorus, and *Escherichia coli*. Our testing takes place on a bi-weekly schedule along the Saco, Ossipee, and Little Ossipee Rivers at 37 different locations during the months of May through September. All the information related to the past twenty years of the Commission’s monitoring program can be found on our website located at [www.srcc-maine.org](http://www.srcc-maine.org). This information can be useful for Planning Boards, Code Enforcement Officers, and developers in determining appropriate types of land uses close to the River.

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

## **COMPREHENSIVE PLAN COMMITTEE**

The Comprehensive Plan was brought before the town under Warrant Article 3 at Town Meeting June 6, 2020 and it passed 99 yea/13 nay/9 blank votes.

Committee members had begun researching, conducting a survey, writing the contents of the Comprehensive Plan, and holding public hearings for the updated Comprehensive Plan and are happy to see our efforts completed.

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

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

The committee members decided not to write the Future Land Use Plan and included the Future Land Use Plan from the 1999 version to assist in creating a Future Land Use Map if the town decided to create one.

The committee wishes to thank Christine Brown, David Bull, Rebecca Khiel, Betty LeGoff, Suzanne Linden, Brandon McKenney, William Sanborn, Lee Ann Shand, Richard Snow and Christopher Wentworth for their contributions to the committee.

Work will continue to not only write the Future Land Use Plan, but to revise and add to the Comprehensive Plan. Autumn 2020 the Planning Board and Selectmen created a joint task force of Planning Board members Thomas Carabine, Donna Dodge, Laurie Kruczek; members of the Select board Betty LeGoff and Luke Allocco; members of the Conservation Committee and Perley Mills Community Forest Committee Terry Rhoads and Richard Snow; and Comprehensive Plan Committee member Lee Ann Shand to carry on work.

It was a pleasure to serve on the Comprehensive Plan committee.

Respectfully Submitted,

Christine Brown, Planning Board Representative

Suzanne Linden, Secretary

Lee Ann Shand, Chairman

Richard Snow, Selectman Representative



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 – 4:00pm  
2<sup>nd</sup> & Last Saturday  
9:00am-12:00pm

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### 2021 Planning Board Report

The Planning Board saw little activity with shore land zoning applications, but we were very busy elsewhere. One project that crossed our path was the first of its kind in Denmark: a commercial solar farm. This project required many hours with the town attorney, our CEO, and the solar company which submitted the proposal. In the end, the project was approved. In the process, we learned that numerous solar projects were being built across the state and that Denmark would undoubtedly be facing additional solar farm applications. We took up the challenge to craft a solar ordinance for the town. We were extremely fortunate that one of our members, Tom Carabine, had prior expertise in writing such documents. His experience, coupled with an engineering background, was perfectly suited to enable the Board to quickly draft an ordinance. This new document protects the town's interests and supports green energy, while simultaneously maintaining the rural nature of Denmark.

We also updated our By Laws and collaborated with the Board of Appeals to revise their section in Chapter 8 of the Zoning Ordinance manual. Thank you to Mike Lee, our CEO, for his invaluable input and to Marty Wilson, our secretary, for her detailed minutes and for keeping everything running smoothly at our meetings. I wish to thank all of the Board members for their contributions and commitment as well as the extra hours necessary throughout this past year.

A special acknowledgement is due for Joe Wightman who has served on the Planning Board for the past nine years. I look forward to 2021/2022 and continued partnership with a devoted group of people who graciously serve the town of Denmark.

Respectfully submitted,  
Donna Dodge, Chairman  
Planning Board

## **BOARD OF APPEALS**

The Denmark Board of Appeals spent a considerable amount of time this past year updating their bylaws, which they approved in April 2021. The Board is also in the process of updating the Variance and Appeal applications to make them more user-friendly, and to bring them in line with the current Zoning Ordinance. The Board heard one case, which was a request for a Variance.

In February, the Town voted on and approved a slate of changes to the Zoning Ordinance, some of which directly affect the Board of Appeals. The Practical Difficulty Variance was added. The appeals process for enforcement actions was changed to bypass the local Board and go directly to court. Finally, the number of seats on the Board was changed from seven to five. (Although the Town Charter still calls for seven.)

The Board had difficulty keeping positions filled, which was exacerbated by three of four members resigning at the end of 2020. The Selectmen have filled the positions and the Board is currently full, for the first time in a long time, with seven members.

Many thanks to past and current members of the Board of Appeals, who have volunteered their time and effort in service to the Town of Denmark.

Respectfully submitted,

Amy Imdieke  
Board of Appeals Chairman



## DENMARK BROADBAND COMMITTEE 2020/21

The Denmark Broadband Committee was established in the summer of 2020. The Committee is comprised of 8 members from the community that include a mix of full time and seasonal residents and, Town Officials.

As we have seen over the past year with the pandemic the need for Broad Band is essential. Many households relied on internet access for work, education, and health visits. Prior to the pandemic we knew the need was there but did not realize the importance of having good internet.

The team began by attending the Broadband Boot Camp running through 8 different sessions. The Maine West Broadband Boot Camp included 13 towns in the region and was supported by Oxford County and the Northern Forest Center. The Bootcamp process is community based and ranged in topics from the introduction of successful community teams to expanding community knowledge/involvement and education. The takeaway from the Boot Camp was the committee's goal of how do we proceed with improving Broad Band connectivity and how to achieve that goal?

The team launched a survey late last fall, and we thank you if you participated. The survey included informational which was valuable in organizing goals and will be helpful moving forward with grant planning. We are happy to share that the community survey has received 290 responses as of this writing and the speed test has received over 145 test results. This information has been helpful in beginning to understand the broadband coverage in Denmark.

As the Committee has learned more about the Town's broadband, it is now entering into the discovery phase. The goal of the team is to explore the many options that the town and its residents have. The Committee will share what options are available to the Town with the Board of Selectmen and to the residents. From there the Town can determine the best option to improve the Broad Band coverage for Denmark.

If you have not yet we encourage you to visit the broadband page on the Town's website. There you will see updates on what the committee has been doing, when we will be meeting and educational material.

Respectfully Submitted,  
Denmark Broadband Committee

## **DENMARK ATV CLUB**

### **Denmark ATV Club Report 2020**

The Denmark ATV Club has had an abbreviated year due to spring washouts and Covid19. However, we still have over 90 members. The club worked to repair spring damage to trails and worked to re-route some trails in response to town requests.

A state grant was applied for and awarded to help maintain our trails. The club also conducted its normal trail maintenance during the season which includes removal of any downed trees, brushing out trails, and cleaning up of trash. In addition, this year we worked with the Denmark Snowmobile Club to maintain common trails and bridges, as well as working with the Loon Echo Trust to plant trees in the Pearly Mills area. Heavy spring rains required major trail rebuilding projects. The Boston Hills Trails in particular were improved by adding stone, grading, and cutting culverts, to repair a major washout. Lori Tibbetts stepped down as president, but continues to assist the club with organizing trail work and equipment.

Our elected officers are:

Bob Spear, President

Francine Merrill, Secretary

Cheryl Spear, Treasurer

Bruce Marshall, Kevin Merrill, and Justin Lang as our Trail Masters

Thank you for your continued support of our club. We look forward to 2021!

Respectfully submitted,

Robert Spear, President

Denmark ATV Club

## **DENMARK DRAGGERS REPORT 2020-2021**

Well our winter was short this year but when we had snow our trails were groomed and great

We purchased a new groomer as well this year and seemed to work well what little we used it

We continue to maintain 52 miles of trails here in Denmark and we need to thank our Landowners

As without them there would be no trails. Our club qualified for a Municipal Grant again this year which

Really helps us out financially greatly. We had no Rally this year which is our largest fund Raiser

But do to covid restrictions we could not come up with a solution that would work for us, First time in a long time but we will be ready next year for sure.

I want to thank all of our members for the help and hours they put in grooming ,cutting brush, and general maintenance which includes many hours of volunteer work. If you do not belong please think about joining we have a lot of fun as well and could always use more help.

If any Land owners have any questions or concerns please contact us anytime we will be glad to help with any problems you may have.

Respectfully Submitted

Jim Stacy

President

**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 05/01/2020 - 04/30/2021**

Agent ID : 0192

Denmark Town Clerk

62 East Main Street

Denmark,Denmark 04022

Report Printed on : 05/05/2021 12:12  
PM EST5EDT

Authority Code	Authority Year	Authority Name	Catalog Fee	Sales Count	Authority Total	Agent Fee	Sales Tax	Total Sales Amount
1430	2020	Resident Over-70 Lifetime License Upgrade	\$0.00	1	\$0.00	\$0.00	\$0.00	\$0.00
1472	2020	Boat Registration Transfer	\$4.00	1	\$4.00	\$2.00	\$1.10	\$7.10
1478	2021	Expanded Archery Antlerless Deer	\$12.00	1	\$12.00	\$3.69	\$0.00	\$15.69
1479	2021	Expanded Archery Either Sex	\$32.00	1	\$32.00	\$4.42	\$0.00	\$32.42
1480	2020	Boat Up to 10 Hsp. Registration Renewal	\$15.00	1	\$15.00	\$1.00	\$0.00	\$16.00
1481	2020	Boat 11-50 Hsp. Registration Renewal	\$20.00	2	\$40.00	\$2.00	\$0.00	\$42.00
1481	2021	Boat 11-50 Hsp. Registration Renewal	\$20.00	1	\$20.00	\$1.00	\$0.00	\$21.00
1502	2021	Nonresident ATV Registration New and Rollover	\$90.00	5	\$450.00	\$10.00	\$440.00	\$900.00
1515	2021	Nonresident ATV Transfer Registration	\$4.00	2	\$8.00	\$4.00	\$0.00	\$12.00
1553	2021	Nonresident ATV Registration - Renewal	\$90.00	21	\$1890.00	\$21.00	\$0.00	\$1911.00
1565	2021	Nonresident 3-Day Snowmobile Registration	\$49.00	1	\$49.00	\$1.00	\$0.00	\$50.00
1567	2021	Nonresident Season Snowmobile Registration	\$99.00	30	\$2970.00	\$30.00	\$0.00	\$3000.00
1572	2021	Resident Snowmobile Registration - New/Rollover	\$45.00	27	\$1215.00	\$54.00	\$3352.69	\$4621.69
1575	2021	Resident Snowmobile Registration - Renewal	\$45.00	75	\$3375.00	\$75.00	\$0.00	\$3450.00
1580	2021	Resident ATV Registration Renewal	\$45.00	53	\$2385.00	\$53.00	\$0.00	\$2438.00
1581	2021	Resident ATV Registration New/Rollover	\$45.00	17	\$765.00	\$34.00	\$2840.59	\$3639.59
1581	2021	Resident ATV Registration New/Rollover	\$45.00	-1	\$-45.00	\$0.00	\$-220.00	\$-265.00
1692	2020	Resident Crossbow Hunting	\$26.00	1	\$26.00	\$1.00	\$0.00	\$27.00
1692	2021	Resident Crossbow Hunting	\$26.00	1	\$26.00	\$2.10	\$0.00	\$26.21
1699	2021	Resident Superpack	\$201.00	3	\$603.00	\$6.00	\$0.00	\$609.00
1704	2020	Pheasant Hunting Permit	\$17.00	1	\$17.00	\$1.00	\$0.00	\$18.00
1713	2020	Migratory Waterfowl Hunting Permit	\$7.25	2	\$14.50	\$5.50	\$0.00	\$15.00
1713	2021	Migratory Waterfowl Hunting Permit	\$7.25	3	\$21.75	\$7.75	\$0.00	\$22.50
1744	2021	Resident Archery Hunting & Fishing Combo	\$43.00	1	\$43.00	\$4.42	\$0.00	\$43.42
1749	2020	Resident Small Game Hunting	\$15.00	1	\$15.00	\$2.00	\$0.00	\$17.00
1750	2020	Resident Junior Hunting	\$8.00	2	\$16.00	\$4.00	\$0.00	\$20.00

1751	2020	Resident Hunting & Fishing Combo	\$43.00	4	\$172.00	\$8.00	\$0.00	\$180.00
1751	2021	Resident Hunting & Fishing Combo	\$43.00	29	\$1247.00	\$58.00	\$0.00	\$1305.00
1751	2021	Resident Hunting & Fishing Combo	\$43.00	-1	\$-43.00	\$0.00	\$0.00	\$-43.00
1752	2020	Resident Hunting	\$26.00	10	\$260.00	\$20.00	\$0.00	\$280.00
1752	2021	Resident Hunting	\$26.00	1	\$26.00	\$2.00	\$0.00	\$28.00
1753	2020	Resident Fishing	\$25.00	10	\$250.00	\$20.00	\$0.00	\$270.00
1753	2021	Resident Fishing	\$25.00	20	\$500.00	\$40.00	\$0.00	\$540.00
1754	2021	Resident Archery Hunting	\$26.00	2	\$52.00	\$2.00	\$0.00	\$54.00
1757	2020	Nonresident Hunting	\$115.00	2	\$230.00	\$4.00	\$0.00	\$234.00
1758	2020	Nonresident Archery Hunting	\$75.00	1	\$75.00	\$1.00	\$0.00	\$76.00
1762	2020	1-Day Fishing	\$11.00	2	\$22.00	\$4.00	\$0.00	\$26.00
1762	2021	1-Day Fishing	\$11.00	1	\$11.00	\$2.00	\$0.00	\$13.00
1766	2020	Nonresident Season Fishing	\$64.00	10	\$640.00	\$20.00	\$0.00	\$660.00
1766	2021	Nonresident Season Fishing	\$64.00	4	\$256.00	\$8.00	\$0.00	\$264.00
1769	2020	3-Day Fishing	\$23.00	1	\$23.00	\$2.00	\$0.00	\$25.00
1772	2020	Nonresident Hunting & Fishing Combo	\$150.00	2	\$300.00	\$4.00	\$0.00	\$304.00
1772	2021	Nonresident Hunting & Fishing Combo	\$150.00	3	\$450.00	\$6.00	\$0.00	\$456.00
1782	2021	Coyote Night Hunting Permit	\$4.00	1	\$4.00	\$.42	\$0.00	\$4.42
1782	2021	Coyote Night Hunting Permit	\$4.00	1	\$4.00	\$2.00	\$0.00	\$6.00
1783	2020	Lake & River Protection sticker - Other Registered Boats	\$34.00	25	\$850.00	\$25.00	\$0.00	\$875.00
1783	2021	Lake & River Protection sticker - Other Registered Boats	\$34.00	2	\$68.00	\$2.00	\$0.00	\$70.00
1786	2020	Resident Muzzleloader Hunting	\$13.00	5	\$65.00	\$5.00	\$0.00	\$70.00
1786	2021	Resident Muzzleloader Hunting	\$13.00	1	\$13.00	\$1.00	\$0.00	\$14.00
1787	2020	Nonresident Muzzleloader Hunting	\$69.00	1	\$69.00	\$1.00	\$0.00	\$70.00
1796	2020	Resident Bear Hunting	\$27.00	4	\$108.00	\$8.00	\$0.00	\$116.00
1796	2021	Resident Bear Hunting	\$27.00	1	\$27.00	\$.42	\$0.00	\$27.42
1825	2021	Migratory Waterfowl Upgrade Card	\$0.00	2	\$0.00	\$0.00	\$0.00	\$0.00
1840	2020	Resident Apprentice Hunt	\$26.00	1	\$26.00	\$2.00	\$0.00	\$28.00
1852	2020	Spring/Fall Turkey	\$20.00	1	\$20.00	\$2.00	\$0.00	\$22.00
1852	2021	Spring/Fall Turkey	\$20.00	2	\$40.00	\$4.00	\$0.00	\$44.00
1852	2021	Spring/Fall Turkey	\$20.00	1	\$20.00	\$.42	\$0.00	\$20.42
1871	2020	Saltwater Fishing Registry	\$0.00	5	\$0.00	\$0.00	\$0.00	\$0.00
1871	2021	Saltwater Fishing Registry	\$0.00	11	\$0.00	\$0.00	\$0.00	\$0.00
1901	2020	Resident Over-70 Lifetime License	\$8.00	2	\$16.00	\$0.00	\$0.00	\$16.00
1925	2020	Boat 0-10 Hsp. Reg Ren w/Milfoil	\$30.00	44	\$1320.00	\$44.00	\$0.00	\$1364.00
1925	2021	Boat 0-10 Hsp. Reg Ren w/Milfoil	\$30.00	14	\$420.00	\$14.00	\$0.00	\$434.00
1926	2020	Boat 11-50 Hsp. Reg Ren w/Milfoil	\$35.00	35	\$1225.00	\$35.00	\$0.00	\$1260.00
1926	2021	Boat 11-50 Hsp. Reg Ren w/Milfoil	\$35.00	16	\$560.00	\$16.00	\$0.00	\$576.00
1927	2020	Boat 51-115 Hsp Reg Ren w/Milfoil	\$41.00	40	\$1640.00	\$40.00	\$0.00	\$1680.00
1927	2021	Boat 51-115 Hsp Reg Ren w/Milfoil	\$41.00	16	\$656.00	\$16.00	\$0.00	\$672.00
1928	2020	Boat Over 115 Hsp Reg Ren w/Milfoil	\$49.00	45	\$2205.00	\$45.00	\$0.00	\$2250.00
1928	2021	Boat Over 115 Hsp Reg Ren w/Milfoil	\$49.00	14	\$686.00	\$14.00	\$0.00	\$700.00
1929	2020	Boat PWC Reg Ren w/Milfoil	\$49.00	11	\$539.00	\$11.00	\$0.00	\$550.00
1929	2021	Boat PWC Reg Ren w/Milfoil	\$49.00	2	\$98.00	\$2.00	\$0.00	\$100.00
1930	2020	Boat 0-10 Hsp Reg New/Roll w/Milfoil	\$30.00	9	\$270.00	\$18.00	\$244.20	\$532.20

1930	2021	Boat 0-10 Hsp Reg New/Roll w/Milfoil	\$30.00	8	\$240.00	\$16.00	\$103.95	\$359.95
1931	2020	Boat 11-50 Hsp Reg New/Roll w/Milfoil	\$35.00	9	\$315.00	\$18.00	\$567.05	\$900.05
1931	2021	Boat 11-50 Hsp Reg New/Roll w/Milfoil	\$35.00	2	\$70.00	\$4.00	\$8.80	\$82.80
1932	2020	Boat 51-115 Hsp Reg New/Roll w/Milfoil	\$41.00	8	\$328.00	\$16.00	\$1512.55	\$1856.55
1932	2021	Boat 51-115 Hsp Reg New/Roll w/Milfoil	\$41.00	5	\$205.00	\$10.00	\$2158.48	\$2373.48
1933	2020	Boat Over 115 Hsp Reg New/Roll w/Milfoil	\$49.00	15	\$735.00	\$30.00	\$3984.25	\$4749.25
1933	2021	Boat Over 115 Hsp Reg New/Roll w/Milfoil	\$49.00	-1	\$-49.00	\$0.00	\$0.00	\$-49.00
1933	2021	Boat Over 115 Hsp Reg New/Roll w/Milfoil	\$49.00	6	\$294.00	\$12.00	\$253.28	\$559.28
1934	2020	Boat PWC Reg New/Roll w/Milfoil	\$49.00	3	\$147.00	\$6.00	\$115.50	\$268.50
1934	2021	Boat PWC Reg New/Roll w/Milfoil	\$49.00	2	\$98.00	\$4.00	\$252.96	\$354.96
<b>Grand Totals:</b>				<b>723</b>	<b>\$31770.25</b>	<b>\$933.25</b>	<b>\$15615.40</b>	<b>\$48318.90</b>
<b>Totals by Payment Type:</b>			<b>Batch</b>	<b>Cash</b>	<b>Check</b>	<b>Credit Card</b>	<b>Debit Card</b>	<b>Gift Certificate</b>
			<b>\$0.00</b>	<b>\$53910.70</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

## REGISTRAR OF VOTER'S REPORT

Registered Voters on 4/30/2020	1038
Names Added	113
Names Deleted	<u>58</u>
Total thru 4/30/2021	1093

Democrats	311	28%
Republicans	363	33%
Unenrolled	386	36%
Green Independent	33	3%

## VITAL STATISTICS REPORT

May 1, 2020 thru April 30, 2021

Births	5
Deaths	15
Marriages	9

**Oxford County Sheriff's Office**  
**Christopher R. Wainwright**



*Sheriff*  
*Christopher Wainwright*

*Chief Deputy*  
*James Urquhart*

**2020 Annual Report**

Dear Neighbors, Residents, and Tax Payers,

For the last two years, I have had the honor and privilege to serve the people of Oxford County as Sheriff. Despite the challenges this past year has presented, I am proud of the positive momentum we have heading into this New Year; however, this would not be possible without our team of men and women who continue our mission to serve and protect our communities throughout Oxford County. Their professionalism, integrity, and leadership is what keeps our agency progressing forward.

Looking ahead to 2021, I feel confident that many of our challenges are in the past. This year, our calls to service increased by 20 percent, and we have improved our visibility and response times by utilizing our substations in Brownfield, Rumford, and Bethel. Our plans to convert our current jail facilities from a 72-hour holding facility back to a full-service operation will be finished by July. This will allow the county to restore local control and save our taxpayers money. Additionally, the Town of Dixfield voted to disband their police department and the sheriff's office now has a contract with the town for law enforcement coverage.

This past year, our deputies, corrections officers, and other agency personnel received an outpouring of community support. On behalf of the Oxford County Sheriff's Office, we want to thank everyone for their patience and cooperation as we navigate these difficult circumstances surrounding Covid-19. Our deputies and staff have gone above the call to service and their efforts have not gone unnoticed. This holiday season, a group of community members put together a package for each person in the agency as part of *Operation: Thank the Blue*. Our office is extremely grateful for the generosity we have received, and we want to thank every community member for their understanding and support under these difficult times.

As an agency, we have great opportunities ahead of us and I look forward to the work we will accomplish in the coming year.

Respectfully,  
  
Sheriff Christopher R. Wainwright





## OXFORD COUNTY SHERIFF'S OFFICE

### 2020 Calls for Service by Location

#### Denmark



Offense	Total Incidents	Offense	Total Incidents
911 hangup call (911H)	41	Sex Off Community Notification (SOCN)	2
Abandoned Vehicle +++++ (ABAN)	2	Sex Offender Reg Verification (SORV)	4
Administrative Personnel Case (ADMI)	1	Suicidal Person/Welfare Check (SUDL)	1
Alarm (ALAR)	21	Suspicion (SUSP)	7
Ambulance or Medical Assist (AMAS)	1	Traffic Accident, Prop Damage (TAPD)	19
Animal Problem (ANPR)	1	Traffic Accident, Pers Injury (TAPI)	4
Alcohol Offense (AOFF)	1	Threatening (THRE)	3
Agency Assist (ASST)	8	Traffic Offense (TOFF)	6
Attempt to Locate (ATL)	1	Theft, Property, Other (TPOT)	2
Attended Death (ATTD)	2	Theft, Property, Vehicle Parts (TPVP)	1
Burglary, Resident, Unlawf Ent (BRUE)	1	Trespassing (TRES)	1
Citizen Dispute (CDIS)	3	Unattended Death (UATD)	1
Child Abuse or Neglect (CHAN)	2	(VIN)	3
Civil Dispute (CIDS)	1	Viol.Protection abuse order (VIPA)	3
Civil Issue (CIIS)	5	Warrant Arrest (WAAR)	1
Citizen Assist (CITA)	3	Welfare Check (WELF)	12
Criminal Mischief (CMIS)	3	Weapons Offense (WOFF)	3
Computer Crime/Complaint (COMP)	1	<b>Total Incidents for This Agency:</b>	<b>257</b>
Counterfeit Money (COUN)	3		
Dead Body (DBOD)	1		
Disorderly Conduct (DCON)	2		
Domestic Incident (DOME)	4		
Detail (DTAL)	7		
DUI Alcohol or Drugs (DUI)	3		
Domestic Violence Follow Up (DVFU)	1		
Found Property or Items (FPRO)	1		
Fraud (FRAU)	6		
Fireworks (FWKS)	1		
Harassment (HARS)	5		
Information (INFO)	3		
Juvenile Problem (JUVF)	2		
Residence or Vehicle Lockout (LOCK)	1		
(LPR)	1		
Misdialed Number to 911 (MISD)	11		
Mental Subject (MTAL)	1		
Noise Problem (NPRB)	2		
Property Damage, Non-vandalism (PDNV)	3		
Peace Officer (PEOF)	4		
Service Of Papers (PSVE)	2		
Protection From Abuse Order (PTAO)	1		
Request Call (RCAL)	16		
Repossession of Property (REPO)	1		
Request Officer (ROFF)	4		



## **Services Description**

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

### **Nutrition Services:**

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

### **Community Services Information and Assistance:**

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

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

### **Medicare Counseling:**

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

### **Caregiver Support Program:**

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

**Community Education:**

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

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

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

**Money Minders:**

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

**Veterans Independence Program:**

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

**Resident Service Coordination:**

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

**Short Term Case Management:**

Various programs designed to engage, assess and assist clients with issues related but not limited to in-home supports, food insecurity, coping with stressful life events; and connect them to services and supports that will assist them.

SeniorsPlus assisted **24** Denmark residents during the past year.  
Here is a breakdown of those services.

**551** Meals on Wheels were delivered to **6** residents

**77** requests for information were answered by Aging Specialists

**4** residents received one-on-one counseling for Medicare

**1** resident saved **\$6,632** through Medicare Counseling

**1** resident received case management services in the Veterans Independent Program

**4** residents received the services of our Community Health Options program

**2** residents received Legal Counseling

"This past year has been so scary for me with not feeling like I could leave my home due to the pandemic. I have COPD and just can't take the chance. I don't know what I would have done without Meals on Wheels. You've always been there for me, this year more than ever!" – *A Meals on Wheels recipient*

"This service was excellent and it's free! I have used SeniorsPlus many times and I always come away feeling informed and heard." – *A Medicare client*

**1-800-427-1241**



[www.seniorsplus.org](http://www.seniorsplus.org)

# MaineHealth

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## CARE AT HOME

November 2, 2020

Bertrand Kendall, Town Manager  
Town of Denmark  
62 East Main St.  
Denmark, Maine 04022

Dear Mr. Kendall:

MaineHealth Care at Home appreciates this consideration for funding in fiscal year '21-'22. Last year, the Town of Denmark provided \$500 to support its residents in need of home health and community care services. The funds were directly allocated to our Compassionate Care Program, which supports care for those who lack or insurance or are otherwise unable to pay for services. We are grateful for this support and respectfully request that the Town consider a contribution of \$400 to help offset this year's charity and uncompensated care of \$403.

### **History**

On May 1, 2016 HomeHealth Visiting Nurses joined with Kno-Wal-Lin Home Care & Hospice and Waldo Home Health & Hospice. Our founding organizations have more than 100 years of experience in serving our local communities with commitment and excellence. Today, MaineHealth Care at Home maintains its commitment to strengthening home health and hospice care for patients throughout an expanded service area. MaineHealth Care at Home (MHCAH), is a licensed 501(c)(3) not-for-profit organization, and a leading provider of home health and hospice services in an expanded service area that includes Cumberland, York, southern Oxford, Lincoln, Waldo, and Knox Counties.

### **Program Services**

Our home-based healthcare services which include skilled nursing, physical, occupational and speech therapies, home health aides, counseling, and palliative care allow patients and families to receive necessary and cost-effective health care in the comfort home. In addition, our presence in the home allows clinicians to identify and address needs such as fuel assistance or inadequate food and nutrition and potential abuse or neglect. In the MidCoast region, we offer hospice care for patients seeking comfort, relief and dignity at the end stages of life. These services are delivered in the home, assisted living centers, nursing homes, hospice facilities or hospitals. In addition, we operate the Sussman House, an in-patient hospice facility located in Rockport Maine, providing compassionate care and symptom management in a tranquil, home-like setting.

Our Community Health and Wellness clinics offer essential health education, health promotion, diabetes education, medical screenings and tests, flu shots, foot and nail care, disease detection, monitoring and referral services. Clinics are open to anyone age 18 or older, with flu shot clinics open to all 6 months and older. Elders are the majority of our clinic clients. Community based clinics allow us to provide health care services in community settings where elderly residents are comfortable and have easy access to care and serve as an important referral source to other services.

MHCAH is the lead provider of home based pediatric services offering two distinct programs. Our Maternal and Child Health Grant, provides no-charge nursing visits to new mothers, infants and children with special needs. We are the lead agency providing these valuable services to new families in southern Maine. Our Skilled Pediatric Program provides a full range of home health services to medically fragile children, many of whom are facing the challenges of cancer or other serious diseases.

### **Agency Highlights- COVID-19**

As our communities have faced significant difficulties with the arrival of the coronavirus, the health care infrastructure has been challenged with accommodating the health needs of our populations while following the public health guidelines and requirements that keep us all safe. As a home health care provider and partner of Maine Medical Center and Southern Maine Health Care, among other facilities, we are proud to be an active provider of care for patients with COVID-19 at a time when isolation and in-home care solutions are at a premium.

Since mid-May, MaineHealth Care at Home has carried a COVID-positive census that surpasses that of area hospitals. We utilize a proven model of care that combines direct, in-person services with a telehealth component to maintain connectivity while limiting possible exposures. Additionally, our ability to serve our standard set of patients has been an asset to the brick-and-mortar facilities that have prioritized the safe treatment of the coronavirus and suggested some cohorts of patients to limit their time in a facility.

### **Funding Need**

As a not-for-profit home health care organization, we have the privilege and responsibility of serving those patients who might otherwise not receive necessary health care. Our position within the MaineHealth family is unique, as we have retained our own Board of Directors and function under our own budget. As such, we are self-reliant financially, and depend on philanthropic gifts, municipal contributions, and other sources to deliver on our promise to care for our diverse set of patients across our service area.

Each year, town contributions allow us to provide free and reduced fee health care to residents who lack insurance or other resources to pay for care. Town funds help us leverage funding from other municipalities, community foundations and United Way organizations. In the most recent fiscal year our charity care and uncompensated care totaled more than \$1,050,000.

As the enclosed statistical summary indicates, we cared for 7 residents last year, for a total of 42 visits and tests. Our commitment to serving Denmark remains strong. We continue to seek and receive referrals from area hospitals, assisted living facilities and physician offices. In delivering this care, we provided \$403 of charity/uncompensated government care to residents of Denmark.

Please feel free to reach out to me with any questions. On behalf of the patients in your town who will benefit, thank you for your consideration and generous support over the years.

Sincerely,



Roy Garland  
Marketing & Development Coordinator

# MaineHealth Care at Home Request to the Town of Denmark '21 - '22

## Denmark

Prior Year Appropriation      \$      500

Proposed Appropriation --    \$      400

### SERVICES TO THE COMMUNITY

	Residents Served	Number of Visits/Days/ Tests	Total Program Cost	Community Charity Care	Uncompensated Mainecare Costs
Home Health Care	6	41	\$ 7,972	\$ 79	\$ 324
Maternal & Child Health (Includes Clinics)	1	1	\$ 211	\$ -	\$ 0
Community Health (Includes Clinics)	-	-	\$ -	\$ -	\$ 0
<b>TOTALS</b>	<b>7</b>	<b>42</b>	<b>\$ 8,183</b>	<b>\$ 79</b>	<b>\$ 324</b>





Dear Friends:

When I took the oath of office as Maine's 75th governor, I never imagined that we would face a deadly pandemic. But that is our reality, and it is my responsibility to guide our state through this time, to keep Maine people safe and healthy, and to put our economy on a path to recovery.

COVID-19 has wreaked havoc on our national economy, dealing heavy losses to businesses of all sizes, and leaving millions of people unemployed. Here in Maine it has taken the lives of hundreds of people and sickened many more. Since the arrival of the first vaccines in December 2020, we have been working to get as many shots into the arms of Maine people as quickly and efficiently as possible.

While our spirits are lifted and we share in a collective sense of relief, particularly for frontline health care workers who are exhausted and have been working around the clock to save lives, it will take months to administer the vaccine to all Maine people and we must keep our guard up. In the coming months, I look forward to working with you in fully opening our schools and businesses across the state. We will hasten our state's recovery if we wear our masks, watch our distance, avoid gatherings, and wash our hands.

My Administration, in collaboration with public health experts and business leaders across the state, developed a plan to gradually and safely restart Maine's economy. We also formed an Economic Recovery Committee charged with assessing the economic impacts of the pandemic on Maine's economy and providing recommendations for policy changes to deal with these impacts. Together, drawing on the hard work and resilience of Maine people, we will rebuild and strengthen our economy and rise from this unprecedented challenge to be a stronger, better state than ever.

I continue to be amazed by the strength and courage of the Maine people and businesses who have found different ways to do business and the brave first responders in your town and in our health care facilities. Thank you to the people of Maine who have demonstrated patience, kindness, and compassion during this difficult time.

Please take care,

A blue ink signature of Janet T. Mills, written in a cursive style.

Janet T. Mills  
Governor

P.S. For the latest information and guidance on Maine's response to COVID-19, as well as resources for assistance during this time, please visit [www.maine.gov/covid19/](http://www.maine.gov/covid19/).



**Senator Richard A. Bennett**  
3 State House Station  
Augusta, ME 04333-0003  
Office (207) 287-1505  
Cell (207) 592-3200  
[Richard.Bennett@legislature.maine.gov](mailto:Richard.Bennett@legislature.maine.gov)

**Environment and Natural Resources Committee**  
**Government Oversight Committee**

Dear Friends and Neighbors,

I am so grateful for the high honor of serving you in the Maine Senate. This Legislative session I have introduced a number of bills that I believe are important to the people in Senate District 19. I thought I'd tell you of three of them here.

First, as Co-chairman of the Legislature's Broadband Caucus, I have proposed two major pieces of legislation in an effort to expand the availability of reliable internet in rural Maine. LD 1235 calls for a \$100 million bond that would leverage federal funding and private sector contributions to help build the infrastructure that would expand broadband internet to 98% of households in Maine. LD 1484 considerably revamps the current ConnectMaine Authority to ensure every dollar is responsibly spent.

Highly reliable, consistent high-speed internet is sadly only a dream to many rural Mainers. These Mainers includes small businesspeople trying to reach customers, students struggling to learn remotely, patients pursuing the best health care options, and older people trying to keep in touch with family during the pandemic. Widespread high-speed internet will also help stanch the brain drain of young professionals leaving the state for jobs and help people in Maine build futures here.

Second, I have sponsored LD 672 to direct state agencies to conduct a feasibility study of the costs and benefits of completing a paved multi-use trail on the Mountain Division Line connecting the Town of Standish and the Town of Fryeburg. The new section would connect two sections of trail that have already been constructed: the 4-mile paved rail trail in Fryeburg and the 5-mile paved rail trail in Gorham and Windham. The completion of this trail will have tremendous benefits for the communities it runs through and, with the support of local residents, I am hopeful it can be accomplished.

Thank you for the privilege of serving you in the State Senate. The 130<sup>th</sup> Legislature certainly has a great deal of work to do. But I believe that if we work together, there is nothing we can't accomplish. Please feel free to contact me at 287-1505 or ([Richard.Bennett@legislature.maine.gov](mailto:Richard.Bennett@legislature.maine.gov)) if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely yours,

A handwritten signature in black ink that reads "Richard A. Bennett".

Richard A. Bennett  
Senator





**Jared Golden**  
Congress of the United States  
2nd District of Maine

Dear Friends,

I hope this letter finds you safe and well. I know that this year has been challenging for many of our communities. In the midst of these challenges, it remains a privilege to represent you, and I appreciate the opportunity to update you on what I have been working on in Congress for the people of the Second Congressional District.

The coronavirus pandemic has made this year an especially difficult one. We've seen the struggles of small businesses, workers and families, hospitals, and states and towns. COVID-19 has been a serious threat to public health that requires a comprehensive, ongoing response. In March, Congress passed the largest of three bipartisan pieces of relief legislation, the *Coronavirus Aid, Relief, and Economic Security (CARES) Act*. The *CARES Act* was a \$2 trillion economic relief package to provide immediate assistance for some of those hit hardest by the pandemic. While an important start, many of the programs and benefits created by the *CARES Act* were set to expire by the end of 2020 at a time when COVID-19 cases were on the rise. That's why in late December, Congress passed another bipartisan bill to provide COVID-19 relief to small businesses and hospitals, the unemployed, and families struggling to put food on the table. However, the action Congress took at the end of 2020 cannot distract from its failure to act sooner. The unwillingness of many members of Congress to accept compromise throughout the fall left many Mainers struggling and led to a rushed process that produced a bill with serious flaws. In 2021, Congress needs to step up, come together, and lead the country through this pandemic and get our economy back on track.

There are a few bright spots that came out of the work done by Congress this year. As a member of the House Armed Services Committee, I helped advocate for a national defense bill that would include important priorities for American national security, Maine shipbuilders, and servicemembers and their families. The legislation authorizes a new DDG-51 Arleigh Burke-class destroyer to be constructed at Bath Iron Works and helps BIW compete for new work by encouraging a new multi-year procurement process for the DDG-51 Flight III. This funding bill also makes permanent new federal guidelines proposed by Senator King and me to allow Gold Star Families free admission to national parks and other federal lands.

I've been working to improve mental health services for veterans for years, and I led the Maine delegation's effort to address the need for long-term mental health substance abuse treatment for veterans in our state. This past fall the Veterans Administration announced we were successful. Construction starts next year on a new, 24-bed facility at Togus that will ensure Maine veterans won't be sent out of state to receive residential care for substance use disorder and associated mental health issues. This is one result that I am especially proud to deliver for my fellow Maine veterans.

As I reflect upon what I am most grateful for this year, I am especially glad to be able to share that my wife Izzy and I are expecting a baby in 2021. We are excited about this new addition to our family and look forward to the blessings ahead.

This period is challenging for Mainers as we all take steps to limit the spread of the coronavirus, protect our families and our communities, and lean on each other to withstand this pandemic and economic hardship. My staff and I stand ready to assist Mainers as we work through these challenges together. I look forward to continuing to work on your behalf in 2021.

Respectfully,

Jared Golden  
Member of Congress

ANGUS S. KING, JR.  
MAINE

133 HART SENATE OFFICE BUILDING  
(207) 224-5344  
Website: <http://www.king.senate.gov>

## United States Senate

WASHINGTON, DC 20510

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

January 1, 2021

Dear Friends,

2020 was a year unlike any in our lifetimes. Our state and nation dealt with unprecedented challenges--the coronavirus pandemic, ensuing economic fallout, and a prolonged, heavily divisive campaign season each took a significant toll on all of us. The worst part? In order to protect each other, we had to face these challenges in isolation. But a new year represents new possibilities; a chance to take stock of what we're grateful for and focus on the opportunities in front of us. As we reflect back on 2020, we will remember heartbreak and loss – but we cannot forget the shining rays of hope that broke through the darkness, reminding us all that better days are ahead.

Throughout the pandemic, my top focus has been on bridging the partisan divide in Washington in order to deliver desperately-needed relief for Maine people. Joined by colleagues last March, we pushed for bipartisan negotiations to produce a strong bill that helped fellow Mainers, businesses, and institutions weather this storm. In the weeks and months after the *CARES Act* passed, our team stayed in close contact with people throughout the state to determine how we should adjust our response to best support our citizens. Unfortunately, the aid provided by the *CARES Act* lapsed without Congressional action, leaving too many families and businesses in limbo. I never stopped pushing for a bipartisan relief bill and, after extensive negotiations, we ended the year on a good note by breaking the gridlock and passing new relief legislation. This new bill isn't perfect; in fact, it should just be the start our renewed response. As we enter 2021 with a new administration and new Congress, we must fight for additional legislation to help restore stability to our working families and rebuild our economy and public health infrastructure.

In the midst of this crisis, Congress did manage to accomplish a few successes that will outlast this awful pandemic. Among these was the *Great American Outdoors Act*, a bipartisan bill which was enacted into law in August 2020 and will help address a \$12 billion backlog at our national parks so future generations of Americans can enjoy these beautiful lands and create lifelong memories. Also, as we learn more about the recent hacks of our nation's networks, there is help on the way: 27 of the cybersecurity recommendations made by the Cyberspace Solarium Commission – which I co-chair with Republican Congressman Mike Gallagher – made it into this year's defense bill. While there is no guarantee that these provisions would have prevented the massive hack, they will certainly improve our cyber defenses.

Despite the challenges, I'm hopeful for the future. Vaccines are being distributed across our state – starting with our healthcare heroes, who have sacrificed so much throughout this unprecedented catastrophe and deserve our eternal gratitude. If there can be a silver lining from these challenges of 2020, maybe it will be this: I hope that, in the not-so distant future, we will be able to come together physically and we will be reminded of our love for each other. We have differences, without a doubt. But as Maine people stepped up to support each other, we saw again and again that our differences pale in comparison to the values we share. We are one state, and one community – and there is nothing we cannot or will not do for each other. Mary and I wish you a happy and healthy 2021. We can't wait to see you soon.

Best Regards,



Angus S. King, Jr.  
United States Senator

AUGUSTA  
4 Gabriel Drive, Suite F1  
Augusta, ME 04330  
(207) 622-8292

BANGOR  
202 Harlow Street, Suite 20359  
Bangor, ME 04401  
(207) 945-8090

BIDDEFORD  
227 Main Street  
Biddeford, ME 04005  
(207) 352-5216

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

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**TOWN OF DENMARK  
RESULTS OF THE ANNUAL TOWN ELECTION AND MEETING  
JUNE 5 & JUNE 6, 2020**

**June 5, 2020-Annual Town Elections were from 8 AM to 8 PM. Town Clerk, Frances Warner opened the meeting and read the call. ARTICLE 1.** To elect a Moderator to preside at said meeting. Nominations were opened and James Stacy was nominated. There being no other nominations, it was voted to cease nominations. Three written ballots were cast and **James Stacy** was elected Moderator. He appointed **Lee Follett**, Deputy Moderator in his absence and Christopher Wentworth was appointed Deputy Moderator to assist at the Annual Town Meeting on June 6, 2020. **Lee Follett** 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 Lee Follett. At 9:00 AM on June 6 the Clerk opened the meeting and read the following:

**Municipal Election Results**

One Selectman and Overseer of the Poor for a term of three years: **Betty LeGoff with 112 Votes.**  
One member of the Board of Directors for MSAD #72 for a term of three years: **Sharon LeBlanc with 110 Votes.** There were three open positions on the Planning Board. **Gregory Stacy for a term of three years with 114 Votes; Parker Fairfield for a term of three years with 64 Votes; Thomas Carabine for a term of one year with 105 votes.**

**ARTICLE 3. Referendum Question:** Shall the Town enact the proposed “Town of Denmark Comprehensive Plan 2020”?

<b>Yes</b>	<b>99</b>
<b>No</b>	<b>13</b>
<b>Blanks</b>	<b>9</b>

**This article passed.**

**James Stacy** led with the Pledge of Allegiance.

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

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

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

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

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

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

Richard Snow motioned to nominated Michael Berube and Sean Watson for a term of 3 years and Michael Stacy for a term of 2 years. There were no other nominations. Luke moved nominations cease.

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

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

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

**Richard motioned to nominate Michael Berube, Bertram Stacy and Paul Kiesman Jr. for a one-year term. Luke moved nominations cease. It was moved, second and voted. Jim declared the article carries.**

**BUDGET ITEMS**

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

*(Selectmen Recommend this be done.)*

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

**ARTICLE 9.** To see if the Town will vote to 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.)*

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

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

*(Selectmen Recommend this be done.)*

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

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

*(Selectmen Recommend this be done.)*

Luke Allocco motioned to raise and appropriate \$40,133 through taxation and transfer \$100,000 from the Undesignated/ Surplus Fund. Richard Snow second.

**It was moved and second. Lee Shand questioned the change. Luke explained that at this time, there is a potential for loss of Revenue Share from the State so the Board wants to be sure it is adequately covered so as not to impact the taxpayers as much as possible. No further discussion. Jim called for a vote. All in favor. Jim declared the article carries.**

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

*(Selectmen Recommend this be done.)*

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

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

*(Selectmen Recommend this be done.)*

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

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

*(Selectmen Recommend this be done.)*

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

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

*(Selectmen Recommend this be done.)*

**Laurie LaMountain asked how this is broken down. Betty replied this is for mileage, salary, benefits and expenses for the department. No further discussion. It was moved, second and voted. Jim declared the article carries.**

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

*(Selectmen Recommend this be done.)*

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

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

*(Selectmen Recommend this be done.)*

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

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

*(Selectmen Recommend this be done.)*

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

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

*(Selectmen Recommend this be done.)*

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

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

*(Selectmen Recommend this be done.)*



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**It was moved and second. Jennifer Crowley asked where there will be street lighting and why? Betty replied that this is for the monthly electric charge for street lighting that we already have on Main Street. Jennifer commented they were out changing bulbs recently and asked if this was included in the \$4,000. Betty replied there was no fee for the bulbs. The Town went to LED lighting though a program with CMP which reduced the expense from \$5,000 to \$4,000. Bert Kendall commented there is less money appropriated because we are converting to LED. The Town has 26 street lights. The only light we can't do is the sodium spotlight at the Bicentennial Park. Jim called for a vote and declared the article carries.**

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

*(Selectmen Recommend this be done.)*

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

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

*(Selectmen Recommend this be done.)*

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

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

*(Selectmen Recommend this be done.)*

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

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

*(Selectmen Recommend this be done.)*

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

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

*(Selectmen Recommend this be done.)*

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

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

*(Selectmen Recommend this be done.)*

**It was moved, second. Laurie LaMountain asked if the Town is still holding Fireworks. Betty commented that it will be determined Tuesday night at the Selectmen's Meeting. This amount will be for fireworks in July. Jim called for a vote and declared the article carries.**

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

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*(Selectmen Recommend this be done.)*

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

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

*(Selectmen Recommend this be done.)*

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

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

*(Selectmen Recommend this be done.)*

**It was moved and seconded. Jennifer Crowley asked if there was something she could read which outlined what road improvements are being done. Luke commented this is a carry over or continuation of existing road improvement projects. Bert commented the existing projects include Fessenden Hill Road, Allen Road and shimming on Moosepond Road and Hancock Pond Road. Judith Frieda asked about the work being done on Harnden Road. Ken Richardson commented that this was regular road maintenance. Betty said this is being done from the Public Works regular yearly maintenance. This article only covers major road, considered capital road projects. No further discussion and Jim called for a vote and declared the article carries.**

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

*(Selectmen Recommend this be done.)*

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

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

*(Selectmen Recommend this be done.)*

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

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

Eastern Slope Airport	\$ 500
Community Concepts	\$1,000
MaineHome Care At Home	\$ 500
Lakes Environmental Association	\$1,000
Sexual Assault Prevention and Response Services	\$ 300
Saco River Corridor Commission	\$ 300
Salvation Army	\$ 500
Seniors Plus	\$ 500

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Southwest Oxford County Nutrition, Inc.	\$ 500
Tri-County Mental Health Services	\$1,200
The LifeFlight Foundation	\$ 580
American Red Cross	\$ 500
Safe Voices	<u>\$ 500</u>
Total of Out of Town Agency Requests	\$7,880

*(Selectmen Recommend this be done.)*

**It was moved and second. Jennifer Crowley asked if these agencies come out to this area and if there was somewhere we can read about the services they provide here? Bert replied that these agencies have websites and most provide the Town with reports. Jennifer said she was interested in how they support the community if we are supporting them. Bert suggested that anyone go to their websites. The amount of services all provide is much greater than what we donate. No further discussion. Jim called for a vote and declared the article carries.**

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

*(Selectmen Recommend this be done.)*

**It was moved and seconded. Jennifer Crowley asked what this donation goes towards. Is it salary, purchasing books or what is it used for? Richard commented that this does not cover salaries. The Town donates annually and the Library uses the money for matching funds to apply for Grants, computer purchases, building repairs and things of that sort. No further discussion. Jim called for a vote and declared the article carries.**

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

*(Selectmen Recommend this be done.)*

**It was moved and seconded. Jennifer Crowley commented that the Arts Center charges for their services and asked if they also offer free services. Laurie LaMountain commented that the Arts Center asks for donations. Anyone is allowed to attend without paying if they are not able to afford. Jim called for a vote and declared the article carries.**

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

*(Selectmen Recommend this be done.)*

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

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

*(Selectmen Recommend this be done.)*



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It was moved and seconded. Lee Shand asked the Board to explain the Dangerous Building Fund. Betty explained over the past year the Selectmen decided to take advantage of the State's Statute Chapter 17, chapter 91. There are expenses incurred such as legal and cost involved if the Town needs to tear down a dangerous building. This is a committed fund that will be carried over and added to annually. There are expenses that might be recouped but there is no guarantee. Bert Kendall commented the Town has had one case that has already had a hearing for 39 West Main Street and another at 83 West Main Street that is scheduled for June 30<sup>th</sup>. There have been a number of comments that these derelict buildings bring down property values and are unsafe. The Town has decided to go with the attorney and State's recommendations to go after them. Betty commented that there are certain criteria that the Town has to meet at a Public Hearing in order to declare a dangerous building. Jennifer Crowley asked how this is different from what Public Safety and the Code Enforcement Office does? Luke commented this is a separate line item in the budget related to dangerous buildings. Richard commented this is also an item that the Select Board deals with the Town Manager. This isn't something that Public Safety and the Code Enforcement deals with. This is also a means to track those expenses related to dangerous buildings. No further discussion. Jim called for a vote and declared the article carries.

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

It was moved and seconded. Jennifer Crowley asked who the new truck is for. The Board replied it is a new truck for Public Works. No further discussion. Jim called for a vote and declared the article carries.

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

It was moved and seconded. Jennifer Crowley commented that there is already \$147,582 for the Transfer Station. This is another \$40,000 in addition? Betty commented this is a one-time Capital item. The article for the Transfer Station is for regular operating expenses. The new compactor replaces the existing older compactor. The Town will own this compactor and allow us to shop for haulers and disposal companies. No further discussion. Jim called for a vote and declared the article carries.

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

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

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

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

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

*(Selectmen Recommend this be done.)*

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

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

**It was moved and second. Betty explained that every year when the Board does the Tax Commitment and Budget, they have to anticipate what we will bring in for revenues such as State Sharing and Excise Tax. This does not include what is brought in for Real Estate Taxes. This year the State has already informed us to expect much less than what we typically receive in State Revenue Sharing and suggest that town's figure low on anticipated Excise Tax due to the pandemic. Jim called for a vote and declared the article carries.**

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

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

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

*(Selectmen Recommend this be done.)*

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

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

*(Selectmen Recommend this be done.)*

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

**BUSINESS ARTICLES**

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

*(Selectmen Recommend this be done.)*

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

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

*(Selectmen Recommend this be done.)*

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

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

*(Selectmen Recommend this be done.)*

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

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

*(Selectmen recommend this be done.)*

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

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

*(Selectmen Recommend this be done.)*

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

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

*(Selectmen Recommend this be done.)*

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

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

*(Selectmen Recommend this be done.)*

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

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

*(Selectmen Recommend this be done.)*

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

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

*(Selectmen Recommend this be done.)*

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

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

*(Selectmen Recommend this be done.)*

**It was moved and second. Jennifer Crowley asked if the Selectmen can make any decision they want to when a grant comes in without having a meeting with the Town? Richard said the Board has the authority to apply for grants. We had applied for a grant to fix a culvert on Moose Pond Shores Road which was denied which is why the Board has appropriated money for an engineering study so that we can reapply. Once that grant comes in, it has to be used specifically for that purpose. This gives the Selectmen the authority to apply for a grant without having a Town Meeting. Any grant which requires matching funds has to be brought to the Public to vote on. No further discussion. Jim called for a vote and declared the article carries.**

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

*(Selectmen Recommend this be done.)*

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

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

*(Selectmen Recommend this be done.)*

**It was moved and second. Jim commented, as President of the Snowmobile Club, Jim thanked the Town Manager and the Selectmen for their help with the Municipal Grant from the State which was a big help to the club. Jim called for a vote and declared the article carries.**

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

*(Selectmen recommend this be done.)*

**It was moved and second. Jennifer Crowley asked if this would also be at a Public Hearing? Betty commented that it would be done at a Selectmen's Meeting which are open to the public. The Board**

**TOWN OF DENMARK**  
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**JUNE 5 & JUNE 6, 2020**

cannot make a decision as a Board without coming together in a public meeting. Jim called for a vote and declared the article carries.

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

*(Selectmen recommend this be done.)*

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

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

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

*(Selectmen Recommend this be done.)*

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

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

*(Selectmen Recommend this be done.)*

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

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

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

*(Selectmen recommend this be done.)*

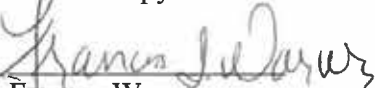
**It was moved, second and voted. Jim declared the article carries.**

**TOWN OF DENMARK**  
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**JUNE 5 & JUNE 6, 2020**  
**ORDINANCE ARTICLES**

There are no ordinance articles to vote on.

**A motion to adjourn was second and voted at 9:55 AM.**

A True Copy: Attest



Frances Warner  
Town Clerk





## INDEPENDENT AUDITORS' REPORT

Selectboard  
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, 2020 and the related notes to the financial statements, which collectively comprise the Town of Denmark, Maine's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

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

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

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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, 2020 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 11 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 15, 2021, 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 15, 2021



**REQUIRED SUPPLEMENTARY INFORMATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2020**

**(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, 2020. Please read it in conjunction with the Town's financial statements.

**Financial Statement Overview**

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

**Basic Financial Statements**

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

**Government-Wide Financial Statements**

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

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

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

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

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

### **Fund Financial Statements**

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

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

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

The Town of Denmark presents 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 \$67,380 from \$5,923,140 to \$5,990,520.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - decreased to a balance of \$1,601,478 at the end of this year.

## Capital Asset and Debt Administration

### Capital Assets

As of June 30, 2020, the net book value of capital assets recorded by the Town decreased by \$117,839 from the prior year. This decrease was the result of current year capital additions of \$145,216 less net disposals of \$4,637 and depreciation expense of \$258,418.

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

	<b>2020</b>	<b>2019</b>
Land	\$ 1,533,394	\$ 1,533,394
Buildings	240,346	264,397
Building improvements	78,631	75,962
Machinery and equipment	704,855	728,911
Vehicles	533,120	612,621
Infrastructure	909,137	902,037
Total	<u>\$ 3,999,483</u>	<u>\$ 4,117,322</u>

### Debt

At June 30, 2020, the Town had no long-term debt.

### Currently Known Facts, Decisions, or Conditions

The outbreak of COVID-19 has been declared a pandemic and led to a national state of emergency in the United States. Refer to Note 1 of Notes to Financial Statements for more detailed information.

At present it is not possible, with any degree of certainty, to estimate the impact of COVID-19 on the revenues, expenditures, budget or overall financial position of the Town. No assurance can be given regarding future events or impacts because these actions and events are unpredictable or unknowable at this time and are outside the control of the Town.

### Economic Factors and Next Year's Budgets and Rates

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

### Contacting the Town's Financial Management

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

TOWN OF DENMARK, MAINE  
STATEMENT OF NET POSITION  
JUNE 30, 2020

STATEMENT A

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 2,011,157
Accounts receivable (net of allowance for uncollectibles):	
Taxes	87,984
Liens	35,499
Tax acquired property	1,709
Prepaid items	11,074
Total current assets	<u>2,147,423</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	1,533,394
Buildings and equipment, net of accumulated depreciation	2,466,089
Total noncurrent assets	<u>3,999,483</u>
<b>TOTAL ASSETS</b>	<u>6,146,906</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows of resources related to OPEB	23,115
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>23,115</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>\$ 6,170,021</u>

STATEMENT A (CONTINUED)

TOWN OF DENMARK, MAINE

STATEMENT OF NET POSITION  
JUNE 30, 2020

	Governmental Activities
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable	\$ 42,146
Accrued expenses	1,603
Due to other governments	14,549
Current portion of long-term obligations	3,937
Total current liabilities	<u>62,235</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Net OPEB liability	83,739
Accrued compensated absences	20,668
Total noncurrent liabilities	<u>104,407</u>
<b>TOTAL LIABILITIES</b>	<u>166,642</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Prepaid taxes	5,249
Deferred inflows of resources related to OPEB	7,610
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>12,859</u>
<b>NET POSITION</b>	
Net investment in capital assets	3,999,483
Restricted:	
General fund	297,162
Special revenue funds	64,130
Permanent funds	28,267
Unrestricted	1,601,478
<b>TOTAL NET POSITION</b>	<u>5,990,520</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<u>\$ 6,170,021</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, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
General government	\$ 488,975	\$ 26,755	\$ -	\$ -	\$ (462,220)
Health and welfare	28,614	-	-	-	(28,614)
Public safety	150,295	1,129	-	-	(149,166)
Public works	801,076	9,208	55,200	-	(736,668)
Culture and recreation	26,107	4,478	-	-	(21,629)
County tax	295,297	-	-	-	(295,297)
Education	2,299,062	-	-	-	(2,299,062)
Unclassified	24,637	-	-	-	(24,637)
Capital outlay	6,947	-	-	-	(6,947)
Total governmental activities	\$ 4,121,010	\$ 41,570	\$ 55,200	\$ -	\$ (4,024,240)

STATEMENT B (CONTINUED)

TOWN OF DENMARK, MAINE

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2020

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	<u>(4,024,240)</u>
General revenues:	
Taxes:	
Property taxes, levied for general purposes	3,555,948
Excise taxes	293,784
Grants and contributions not restricted to specific programs	148,321
Miscellaneous	<u>93,567</u>
Total general revenues	<u>4,091,620</u>
Change in net position	67,380
NET POSITION - JULY 1	<u>5,923,140</u>
NET POSITION - JUNE 30	<u><u>\$ 5,990,520</u></u>

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



## STATEMENT C

## TOWN OF DENMARK, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2020

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1,928,099	\$ 83,058	\$ 2,011,157
Accounts receivable (net of allowance for uncollectibles):			
Taxes	87,984	-	87,984
Liens	35,499	-	35,499
Tax acquired property	1,709	-	1,709
Prepaid items	11,074	-	11,074
Due from other funds	43,067	78,785	121,852
<b>TOTAL ASSETS</b>	<b>\$ 2,107,432</b>	<b>\$ 161,843</b>	<b>\$ 2,269,275</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 42,146	\$ -	\$ 42,146
Accrued expenses	1,603	-	1,603
Due to other governments	14,549	-	14,549
Due to other funds	78,785	43,067	121,852
<b>TOTAL LIABILITIES</b>	<b>137,083</b>	<b>43,067</b>	<b>180,150</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Prepaid taxes	5,249	-	5,249
Deferred property tax	88,484	-	88,484
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>93,733</b>	<b>-</b>	<b>93,733</b>
<b>FUND BALANCES</b>			
Nonspendable	12,783	-	12,783
Restricted	297,162	92,397	389,559
Committed	366,426	-	366,426
Assigned	244,326	25,706	270,032
Unassigned	955,919	673	956,592
<b>TOTAL FUND BALANCES</b>	<b>1,876,616</b>	<b>118,776</b>	<b>1,995,392</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 2,107,432</b>	<b>\$ 161,843</b>	<b>\$ 2,269,275</b>

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, 2020

	<u>Total Governmental Funds</u>
Total Fund Balances	\$ 1,995,392
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	3,999,483
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	88,484
Deferred outflows of resources are not financial resources and therefore are not reported in the funds	23,115
Long-term obligations are not due and payable in the current period and therefore are not reported in the funds shown above:	
Accrued compensated absences	(24,605)
Net OPEB liability	(83,739)
Deferred inflows of resources are not financial resources and therefore are not reported in the funds	<u>(7,610)</u>
Net position of governmental activities	<u>\$ 5,990,520</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, 2020

	General Fund	Other Governmental Fund	Total Governmental Funds
REVENUE			
Taxes:			
Property taxes	\$ 3,550,457	\$ -	\$ 3,550,457
Excise taxes	293,784	-	293,784
Intergovernmental	203,521	-	203,521
Charges for services	41,570	-	41,570
Interest income	18,371	61	18,432
Miscellaneous	6,810	68,325	75,135
TOTAL REVENUES	<u>4,114,513</u>	<u>68,386</u>	<u>4,182,899</u>
EXPENDITURES			
Current:			
General government	453,013	-	453,013
Health and welfare	28,614	-	28,614
Public safety	110,296	-	110,296
Public works	601,817	-	601,817
Culture and recreation	26,107	-	26,107
County tax	295,297	-	295,297
Education	2,299,062	-	2,299,062
Unclassified	10,422	14,215	24,637
Capital outlay	127,836	24,327	152,163
TOTAL EXPENDITURES	<u>3,952,464</u>	<u>38,542</u>	<u>3,991,006</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>162,049</u>	<u>29,844</u>	<u>191,893</u>
OTHER FINANCING SOURCES USES			
Transfers in	19,743	5,000	24,743
Transfers (out)	<u>(5,000)</u>	<u>(19,743)</u>	<u>(24,743)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>14,743</u>	<u>(14,743)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	176,792	15,101	191,893
FUND BALANCES - JULY 1	<u>1,699,824</u>	<u>103,675</u>	<u>1,803,499</u>
FUND BALANCES - JUNE 30	<u>\$ 1,876,616</u>	<u>\$ 118,776</u>	<u>\$ 1,995,392</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, 2020

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 191,893</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	145,216
Capital asset net disposals	(4,637)
Depreciation expense	<u>(258,418)</u>
	<u>(117,839)</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>5,491</u>
Deferred outflows of resources are a consumption of net position by the government that are applicable to a future reporting period and therefore not reported in the funds	
	<u>17,177</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	(28,559)
Accrued compensated absences	<u>(4,024)</u>
	<u>(32,583)</u>
Deferred inflows of resources are an acquisition of net position by the government that are applicable to a future reporting period and therefore not reported in the funds	
	<u>3,241</u>
Change in net position of governmental activities (Statement B)	<u>\$ 67,380</u>

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

TOWN OF DENMARK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Reporting Entity**

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

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

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

**COVID-19 Outbreak**

The outbreak of COVID-19, a respiratory disease caused by a new strain of coronavirus, has been declared a pandemic by the World Health Organization and led to a national state of emergency in the United States. The State of Maine, along with other state and local governments, declared states of emergency and issued multiple public health emergency orders that severely restrict movement and limit businesses and activities to essential functions. These actions and effects of COVID-19 have disrupted economic activity at all levels and impacted the processes and procedures for almost all businesses, including municipal and quasi-municipal entities.

In response to the health crisis created by COVID-19 since early March, the Governor of Maine issued multiple executive orders and declarations to protect the public health in an effort to reduce community spread of the virus and protect citizens. These measures have included, among others, closing or restricting access to certain business and activities, issuing a "stay at home" directive for most citizens, restricting nonessential travel and limiting movement of all persons in Maine to those necessary to obtain or provide essential services or activities. As of the date of this report, the state of emergency was extended to January 20, 2021 and may be further extended if circumstances warrant. While steps toward reopening the State have begun, the speed and scope of the reopening process will depend upon progress toward limiting the continued spread of the disease.

## DEATHS

**May 1, 2020 – April 30, 2021**

Name	Death
Morrison, Larry D.	06/06/2020
Rawson, Isaac	06/23/2020
Ellis, Paul	08/15/2020
Kern, Samuel Miller	09/26/2020
Kiper, Timothy M.	10/31/2020
Johnson, David B.	11/19/2020
Bartlett, Jeffrey	01/02/2021
Grother, Ronald	01/04/2021
Lucas, Kenneth Ross	01/28/2021
Downing, Robert W.	02/10/2021
Lavigne, Paul Emile	02/16/2021
Norkin, Andrew Martin	02/28/2021
LePage, Lionel R.	03/22/2021
Kollander, Barbara A.	04/17/2021
McCourt, Amber K. M.	04/21/2021



**BERTRAM KENDALL**  
*Denmark Town Manager*

June 2006 - May 2008  
December 2017 - June 2021

