

TOWN OF DENMARK, MAINE



ANNUAL REPORT
2023

Cover Photo: Pleasant Mountain at Sunrise
by Heather Perkins

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ANNUAL REPORT TOWN OF DENMARK, MAINE

A report of the municipal officers of the Town of Denmark, Maine covering the previous Fiscal Year Financial period between July 1, 2021 and June 30, 2022 and the current Fiscal Year July 1, 2022 through year-to-date April 30, 2023. 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 2, 2023
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 3, 2023
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.

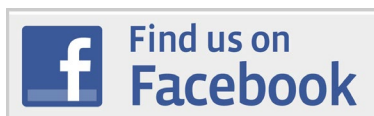
The Select Board meet the second and last Tuesday evenings of the month at the Municipal Building.

Telephone & E-Mail Quick Reference

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

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

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



WE ACCEPT CREDIT/DEBIT CARDS.

CLERK'S OFFICE HOURS

MON: CLOSED

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

SECOND & LAST SAT: 9 AM-NOON

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



TRANSFER STATION HOURS

SUMMER:

(Memorial Day to Labor Day)

SAT / SUN / TUES / THURS

8 AM to 5 PM

WINTER:

(Labor Day to Memorial Day)

SAT / SUN / TUES / THURS

8 AM to 4 PM

Visit the Town of Denmark's NEW Website at www.Denmarkmaine.org



Latest News [View All](#)

- April 26, 2023
BURN PERMITS REQUIRED
ONLINE BURN PERMITS
- April 26, 2023
EMPLOYMENT OPPORTUNITIES
HELP WANTED
- April 12, 2023
Select Board and Budget Committee Meeting
Select Board and Budget Committee Meeting Rescheduled
- March 14, 2023
Meeting Cancelled
Select Board and Budget Meeting

Documents:

Town Services:

More:

Documents

- + Annual Report
- + Applications and Forms
- + Archived Board Minutes
- + Board Meeting Videos
- + Clerk's Office
- + Code Enforcement
- + Election Results
- + Employment Opportunities
- + General Information
- + Ordinances
- + Public Announcements
- + Tax Forms and Maps
- + Water Extraction

For more information about any of the below Town services, please call the Town Clerk's Office at (207) 452-2163.

Services

- Dog Licenses
- Marriage Licenses
- Maine Outdoors Vehicle Registration and Licenses
- Motor Vehicle Registrations
- Property Tax Payments
- Vital Records
- Voter Registration

About Denmark

Boards & Committees

Calendar

Emergency Services

General Assistance

Helpful Links

Local Businesses

Recreation

Town Meeting

Waste and Recycling

Water Extraction

Website Usage and ADA

TOWN OFFICIALS

Selectmen, Assessors, and Overseers of the Poor:

Andrew Kruczek, Chair – 2025
 Kirk McDermith – 2023
 Michael Stacy – 2024

Town Manager

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

Betty LeGoff
 Frances Warner

Deputy Clerk 1

Marty Wilson

Deputy Clerk 2

Ella Cressy

Public Works Director

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/ Real Estate Recount

Robert Konczal

Data Entry Assistant to the Assessor

Ella Cressy

Code Enforcement Officer / Plumbing Inspector

Lyndsay Snow

Recreation Director

Hillary Allocco

Saco River Corridor Commission Superintendent of Schools

Christine Brown - 2023 Jay Robinson

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

Rebecca Khiel Alt. Member-2023 Sharon LeBlanc – 2024 Norma Snow – 2025

Budget Committee

Michael Berube	- 2023	Lee Ann Shand	– 2024	Russell Stacy	- 2025
Sean Watson	- 2023	Nathan Holbert	– 2024	Luke Allocco	- 2025

Board of Appeals

Nathan Holbert	-2023	Brandon McKenny	-2024	Amy Imdieke- Chair	-2025
Erin Collins	-2023	Vacant	-2024	Vacant	-2025
Frank Perry	-2023				

Planning Board

Laurie Kruczek, Vice-Chair – 2024	Parker Fairfield	– 2023	Lynch, Thomas
-2025			
Thomas Carabine, Chair	– 2024	Donna Dodge	– 2023
-2025			Laurie LaMountain
Marty Wilson, Secretary		Joseph Wightman	– 2023

Committee to Assist Selectmen in Disposing of Tax-Acquired Property

Michael Berube	– 2023	Bertram Stacy	– 2023	Paul Kiesman, Jr.	– 2023
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Town Manager's Report 2023

Dear Denmark Community Members,

As I come to closing in on the end of my second year as Town Manager, I think back to the many who stopped in to welcome me and offer their words of support. Many of those people still stop to say Hello and some will ask "are you still glad you took the position?" I always answer "Yes" and truthfully can say I never hear me saying otherwise, there is a sense of fulfillment to serve the community I live in and I feel blessed to do so.

Last year I mentioned several projects happening in Town. One being the replacement of the Benton Brook Culvert on Moose Pond Road. The Town contracted with Khiel Excavation to complete this project and HEB Engineer to oversee it. The project as a whole was a success and many residents on the road have stopped in to say what a great job was done. The Moose Pond Dam Project also was wrapped up. Knowles Construction did an excellent job and the new sign on the face of the dam looks very nice as well. The Rec Field has had quite a makeover this past year with the installation of lights and a digital scoreboard. Thank you to Poland Spring for their generous donations to the lights, to Khiel Excavation for the donation of the scoreboard, and to the Lion's Club for their donation of the I-Beam supports. Thank you to all the volunteers who helped install the scoreboard.

There are 69 Articles to vote on in the Town Warrant, 39 of those are budget articles totaling \$2,528,718.00 for Municipal Appropriations. This is an increase of 6.9% over last years approved budget. The increase was inevitable, considering the cost-of-living increase, increase in fuel pricing and the rise of inflation. This year I have provided a Warrant Explanation by Article in the Town Report. I hope this helps you understand each article. The County tax this year is \$364,452.00, this is a 7.3% increase over last year. The School Budget hasn't been finalized. There is a budget presentation scheduled May 10th, 6:30 PM at the Denmark School. The School Budget vote is scheduled for May 24th, 7:00 PM at Molly Ockett. I encourage you to attend and cast your vote. Also on the Town Warrant are 5 Ordinance Articles, these articles are proposed amendments and or revisions of the Town Zoning Ordinance, Zoning Map and Town Comprehensive Plan. There is a synopsis listed with each article and full text on file at the Town Office and on the Town's Website. I ask that you take the time to read these and educate yourself prior to voting. I would also like to thank the Planning Board for all their hard work over the past year drafting these. If you have questions regarding any of the articles on the Town Warrant, please feel free to contact me or attend a Select Board meeting.

This past year has been a "changing of the guard" as they say, with employees. In December Michael Lee resigned after serving the Town for nearly 20 years as Code Enforcement Officer. In February we welcomed Lyndsay Snow as the new Code Enforcement Officer/Local Plumbing Inspector. Lyndsay is a "native", there are many generations of the Snow/Bartlett family in town. She is a Master Sergeant (E-7) in the United States Air Force Reserves and brings a new perspective to this position. Lyndsay has already earned 3 of the 6 certifications required of CEO/LPI's. I look forward to watching her settle into this position and serving our community. In January Chris DeCapua unexpectedly passed away after being with the Town for 9 months, many people came to like Chris at the Transfer Station. Fortunately, Bob Hannigan was able to step in and fill the void. With the past few years of experience and training he had from Don, Bob was offered the full-time year-round position and accepted. The town is grateful to have someone like Bob who is dedicated to watching out for the Town and as they say he's "on top of it".

I will soon be saying farewell to two long time employees, as they will be retiring this year. Phil Richardson who has been with the Town since 2009 will be retiring in July. His wealth of knowledge will be well missed. I will not be able to Thank him enough for all the long hours he's clocked during snow storms, all those hours running the grader on Denmark Road and for all he's done serving this community. Ken will

also be retiring just a few months after Phil. In December at the employee Christmas Party, we did a small tribute to Ken's 30 years of service to our Town. Many a time I wish I could extract all the knowledge Ken has and write a "Public Works Bible". Ken too has clocked many hours behind the wheel of a plow truck or a piece of equipment but more than that he's been the pillar of Public Works, planning projects year to year, maintaining department records, maintaining Town road records and keeping apprised with State requirements. It's going to be hard filling these boots. I wish both Phil and Ken the best in their retirement years.

I'd like to Thank all of the Town Employees for all that you do. I am always proud when I see a social media post raving of the great job the Public Work's crew has done. It is always a pleasure to have the customer who just left the Clerk's office stop and say what great service they just received and how helpful everyone is. I am grateful to be surrounded by such dedicated, hard-working employees. The Town is lucky to have all of you.

Volunteers as we know play such an important part in our community and we have some of the best. Thank you to all of the volunteers. I encourage anyone who is not already volunteering to consider it, whether it be on a Town Board or Committee or for one of the many terrific organizations in Town.

In ending I would like to Thank the Select Board for their dedication to serving our Town and for the support they have given me over the past year. It's the support from the board, employees and residents, that makes my job fulfilling and why I look forward to serving our community for many years to come.

Respectfully Submitted,

Betty LeGoff

Town Manager



Select Board Comments

As always, we are very grateful and appreciative of all our town employees. From ensuring our town functions properly to plowing and maintaining the roadways, we thank them for their dedication and service to our town. Thank you also to all of the volunteer members of the various town boards, committees, Fire Department and First Responders. We can never express enough gratitude for your participation and commitment to the work asked of you, especially during those times of uncertainty and crisis.

We urge anyone who has never volunteered on a board or committee to strongly consider doing so. In addition, many town organizations/clubs (i.e. Lions, Snowmobile, ATV, Denmark Arts Center, etc...) are always in need of new members to continue their fine work and offerings that benefit the town—check them out and join. New thoughts and ideas are always welcome!

A warm welcome to the newest member of our town family this year; Lyndsay Snow. Lyndsay is our new Code Enforcement Officer and is working closely with the Town Manager getting familiar with her surroundings. In addition, Bob Hannigan has been promoted and is our new transfer station attendant after Chris Decapua unexpectedly passed away earlier this year.

The Board meets the second and last Tuesday of every month, at a minimum, and encourages all interested citizens to attend. The meetings are also taped and can be found on the town website, along with agenda and items discussed. Some of the noteworthy activities from the past year include:

1. The Benton Brook Culvert Project was completed, with final seeding to occur this spring.
2. Lighting was installed on the recreation field, which should be much appreciated by the youth (and adults) who can now enjoy a game under the lights. Special thanks to Blue Triton for their generous donation for the lights, Khiel for the new scoreboard and Lions for the scoreboard supports.
3. Upgrades to the Town building such as better access to both public and town internet within the complex and new overhead projection and audio for public meetings.
4. Findings regarding the need for a full time Fire Chief/Public Safety Officer were presented to the Board who will now review this information prior to making a decision.
5. The Water Extraction Ordinance Review, New Public Garage and Eastern Slopes Regional Broadband Committees all continued working towards completing their stated missions.

Thank you to all the residents for allowing us the opportunity to serve you this past year. It has been both a pleasure and honor to work on this Board and we wish everyone all the best in the upcoming year.

Respectfully Submitted

The Denmark Select Board

s/Andrew Kruczek – Chairperson (June 2025)

s/Michael Stacy (June 2024)

s/Kirk McDermith (June 2023)



Town Clerk and Tax Collector Letter

Recently the Maine Town & City magazine published an article titled “A Concise History of Town Reports”. The article was on when and why town reports came into being, how they evolved and how these reports created for people are used by those people. The history of the report was very interesting and I found myself focusing on this as I thought about what to write in my clerk’s report. This report is for you, the people of Denmark. As quoted in the article, *These peeks into the past are more than just a utility: They are records of the people who lived in these municipalities. The reports mark not only the expenditures of the local government but the births and deaths, events and gatherings, openings and closings that define the lives of its residents.*

Annual Reports are required by law to be made available to the voters before the annual Town Meeting. The report is required to be for the last completed municipal (fiscal) year. This year’s report contains the audit for the fiscal year ending June 30, 2022. The following are *required* contents of the annual report:

1. A record of all financial transactions of the municipality during the municipal year.
2. A detailed statement of municipal assets and liabilities, including a list of all delinquent taxpayers and the amount due from each.
3. Any engineering and survey reports relating to the municipal boundaries, and all proceedings and actions of the municipal officers.
4. Any other information the municipal officers consider to be of historical significance.
5. A statement that the complete post-audit report for the last municipal year is on file at the municipal office, and the following excerpts from the report:
 - Auditor’s name and address;
 - Auditor’s comments and suggestions for improving the financial administration of the town;
 - A comparative balance sheet; and
 - A statement of departmental operations.

The 2022 unpaid property tax liens were filed on July 12, 2022. The automatic foreclosure date is January 12, 2025 which is 18 months from the date of lien. As of April 30, 2023 there are 18 unpaid liens.

The 2023 property taxes were committed August 09, 2022. Unpaid property taxes will go to lien on July 14th. Certified notices will be mailed on June 9th, 2023. If this is your primary residence and cannot pay the taxes due to poverty or hardship, you may apply to the municipal officers for an abatement. Please call (207) 452-2163 ext. 202 for information.

In closing, I would like to thank our Town Manager, Select Board, all of our employees in the Public Works, Transfer Station, Code Enforcement, Fire Department and EMS, Addressing Officer (and videographer), Assessing, Recreation Director, Animal Control, Election Clerks, Moderator and Warden and the many volunteers who serve on our Boards and Committees. Last but not least, I would like to recognize our Deputy Clerks Ella Cressy and Marty Wilson for all you do to help run our office daily.



Respectfully Submitted,
Micki Warner

Code Enforcement Officer's Report

Building permits issued by this office from July 1, 2021 to June 30, 2022.

Single Family Dwellings	16
Garages	6
Storage Sheds / Barns	18
Additions	10
Decks	2
Foundations	7
Miscellaneous	22
TOTAL	81

Total revenue brought into the Town of Denmark for building fees = \$ 19,802.19

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 alteration or addition, exceeding 80 square feet in area and prior to the establishment of a use or change of use of a premise.

Plumbing Inspector's Report

Plumbing permits issued by this office from July 1, 2021 to June 30, 2022.

External	32
Internal	23
TOTAL	55

Total revenue brought into the Town of Denmark for plumbing fees = \$ 8,397.50

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

Respectfully submitted,
Lyndsay Snow
Code Enforcement Officer / Local Plumbing Inspector
Office : 207-452-2207
Cell : 207-890-8057
Email : ceo@denmarkmaine.org



PUBLIC WORKS REPORT

2022 -2023

We had a fairly easy summer-fall in 2022.

Then the December Rain / Wind storm hit causing a lot of damage to the Town road system and Town properties. We patched them up the best we could for the winter and as soon as the spring Mud Season gets over with, we will be out repairing roads and cleaning up town properties.

Our schedule for this year includes rebuilding a section of Rocky Knoll Road from Rt 160 to the bottom of Gilman Hill, overlaying a section of Bush Row Road. Ditching, installing culverts and adding gravel to dirt sections of Rocky Knoll and Denmark Roads. And as always, we will be mowing and maintaining all town Cemeteries, Parks, Ballfield, Beach, and other properties the Town has.

There has and will be some changes in 2023.

In January our Transfer Station Attendant Chris DeCapua passed away.

Our part-time person Bob Hannigan has stepped up and taken over the full-time position. At the end of June long-time equipment operator Phil Richardson will be retiring from the Public Works and at the end of August, after 30+ years I will be retiring. I have worked thru Blizzards/ ICE Storms / Hurricanes / Floods/ and yes, even a Tornado. Been Plowing Snow Part-Time/Full- Time for the Town since 1975 when I got out of High School. I want to thank all my coworkers of the town especially Ryan, Keeno, and Phil you guys are the best.

This Town and its people are AWESOME and I thank you for the privilege of being able to serve you.

Thanks,



Ken

Transfer Station

37 Hancock Pond Road

Bob Hannigan is the full-time Transfer Station Attendant.

NEW Transfer Station Sticker. If you haven't already, please visit the Clerk's Office for new stickers. Two stickers will be issued to each property of record.

Recycling – do you know how to recycle? We are asking our residents to please educate yourself on the do's and don'ts of recycling. Please visit EcoMaine's website where you will find educational materials and videos.

Did you know the Town is charged for each recycled load that is deemed contaminated? What is contamination? Anything on the NO list that is thrown into the recycling container.



This past year was another successful one for our recreation department.

Our baseball program had 3 teams, one at each level (majors, minors, and rookies). The majors team finished with a strong 3rd place finish in their end of season tournament. The rookies and minors teams both saw lots of improvement from all of their players. One exciting development from last year was the addition of Babe Ruth baseball to our area (this is for players ages 13-15). I worked with Brownfield Rec to get this program up and running and in their first season, they finished in 3rd place, losing to a solid Lake Region team in the semi-finals. Our adult softball team ran again from June through October! Last year we wrapped that up in super exciting fashion, unveiling our new lights, and playing in a costume game against Westways from Lovell. This could certainly be a new tradition!

In the fall our soccer teams participated in league games and also in the MWV tournament in Conway, NH. Our 3rd/4th grade team finished 3rd in that tournament and only lost 2 games in the regular season. On Saturdays through September I held Peewee soccer clinics, which had a great turn out and is something I always look forward to.

Next up was the annual Jingle Jog, where we had another fantastic turnout. We had 14 runners in the 5K division, where James Lougee defended his title and finished in an amazing time of 22:16. In the 2K division we had 16 racers with Eliot Allocco coming in 1st place with a time of 8:03. I would like to give a BIG thank you to Chris Wentworth and his team for once again providing traffic control for this event.

In the winter we had 3 teams hit the hardwood for basketball. This was the first year we were able to have a 1st/2nd grade team and get them a schedule with games. You can bet those were some fun games to watch and be a part of! Both of the older teams finished their seasons in fun ways- the girls went to Coach Reba's house for a sledding party, and the boys had a pizza party with Lovell.

This upcoming spring we are looking forward to another successful baseball and softball season. In June we will be hosting the majors baseball end of season tournament on the 16th-18th. Currently we are in the process of field work and would like to thank Public Works for all the work they do on the field throughout the season. I would also like to thank Khiel Excavation for generously donating a scoreboard, which will be up before the start of games. And finally, I would like to thank the volunteer coaches, without whom none of these fun things would be possible.



Respectfully submitted,
Hillary Allocco



2022 Jingle Jog

Denmark Fire Rescue Department
Fire Warden and Emergency Management Agency
Annual Report for 2022

The Department

The Denmark Fire and Rescue Department is located at 11 Bull Ring Road. The Fire Station houses our two fire engines, tanker, rescue/utility/command truck, tracked utility vehicle, rescue boat and command/traffic trailer. Our forestry truck is stored in a building at the Public Works Department. We currently have 12 active members, five of whom are Maine licensed EMS personnel. We work closely with the Brownfield Fire Department as our primary mutual aid partner, as well as the other fire departments in the Oxford-Cumberland Mutual Aid Agreement.

Our mission is to deliver quality, high level service to the citizens of Denmark. We seek to advance the professional growth of our membership and support our member's families. We strive to protect lives, minimize the loss of property, and promote the effective control of emergencies through seamless work with our public safety partners.

Calls for Service

Our department responded to 210 calls for service in the calendar year of 2022. It was an increase of 13% compared to calls in 2021; this followed a 18% increase from 2020. This is the highest call volume in our department's history.

110 EMS medical calls	100 Fire/EMS calls
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We experienced an increase in weather related calls, especially in December with the back to back wind, rain and snow events.

Training Events

After several years of COVID 19 pandemic restrictions, our members were happy to return to in person training events. After installing tracks on our rescue UTV, we trained on winter operations, including accessing the Southwest Summit of Pleasant Mountain via the cell tower road. In April, we participated in a Pump Operator training course using the fire engine we put into service in 2021. We continued to train with our extrication tools (Jaws of Life), along with the Brownfield Fire Department.

Our licensed EMS are required to participate in Continuing Education classes to maintain their licenses. These classes include Operations, Medical, Trauma and Assessment, as well as practical hand on classes in Basic and Advanced Life Support.

Department Study

In March, the Selectboard hired Sherm Lahaie to perform an in-depth study of our Fire Rescue Department, including equipment, staffing, operations, training, reporting and recruitment/retention. After multiple meetings at the Fire Station and Town Office with the Chief and Town Manager, Sherm completed the study and presented it to the Selectboard in February of this year. The Selectboard is reviewing the report with the Town Manager and Chief and will be presenting it to the Town later this year.

Equipment Upgrades

The Department received a \$25,000 donation from Poland Springs in January to purchase radio and communications equipment. Our previous radio inventory was of several different manufacturers and models. These differences made it difficult to train members as they each had different features and buttons. They also had aging batteries which required replacement. We used the donation to purchase the following equipment:

- 18 Motorola XPR3500e handheld radios
- 18 spare batteries
- Speaker microphones
- 4 Motorola XPR5550e vehicle radios
- Wireless handset for out of vehicle operation
- Bluetooth headsets, including hearing protection models for the fire pump operators
- Vehicle battery chargers
- Programming software and cables
- Labor for removing old vehicle radios and installing new ones
- Training for the programming software
- 3 Android tablets for the fire engines for access to our web based communications system
- Rugged, waterproof Android tablet for use with our UTV operations for mapping trails and tracking emergency locations
- Panasonic Toughbook for use on EMS calls, fire command, reporting and remote access to department computer files.
- Vehicle dock for the Toughbook in Rescue 1 with charging capabilities

All of the above equipment was purchased and placed into service by the spring of 2022. Each member has been assigned a radio, spare battery and remote speaker which allows them to communicate with each other and command staff when responding to and during emergency calls. All of the radio equipment has the same operating system which allows simpler training.

Burn Permits

Any outdoor burning, other than a campfire in a 36" or smaller fire ring, requires a burn permit.

There were 228 burn permits issued in 2022 for residents and businesses to burn brush, slash and clean construction debris. Free online burn permits are available at wardensreport.com or maine.gov/burnpermit, the Maine Forest Service website. Residents can also obtain permits from the Town Office when open or by calling the Fire Department. The Maine Forest Service reported a total of 750 wildfires in 2022. Maine continues to experience earlier winter thaws which has increased the number of wildfires. We encourage residents to burn in the winter when there is snow coverage or on rainy days. Burn permits are typically available after 5:00 pm on weekdays and 9:00 am on weekends, when conditions allow. Please visit mainefireweather.org for the daily fire danger report.

Grants

Our department was awarded a \$2,149 Safety Grant from the Maine Municipal Association to purchase an inflatable scene light and a rechargeable lithium battery power station to operate it. The LTA Airlight is 10' tall and provides 360 degree ambient lighting which is safer on some scenes than our spotlights. Due to its lightweight and the battery power station, it can be deployed very easily anywhere we need it. It can be sent into the woods on our UTV to provide lighting for emergency scenes. We have made it available to the Town's Christmas tree lighting event and the Fireworks in the Park in July. We have also used it on vehicle accidents and fire scenes. The rechargeable power station allows it to be used without the noise and exhaust of a generator, as well as eliminate the trip hazard of an extension cord.

Emergency Management (EMA)

The Fire Rescue Chief is also the Emergency Management Director for Denmark. He works closely with the Oxford County Emergency Management Agency to plan for natural disasters and extraordinary events where the citizens of Denmark might need assistance. He continues to update our Emergency Preparedness Plan and strives to have the contingencies in place to be prepared for the unexpected, whether it be a winter storm or any other disaster. The COVID-19 pandemic created significant challenges for us all. Denmark's Emergency Management worked alongside Oxford County Emergency Management to share information from the Maine CDC. It was our mission to share information on the town's social media platforms to assure the most up to date CDC information was available. We spend time each year training and planning with the Oxford County Emergency Management Agency. EMA is also responsible for the Dam Action report that is updated annually.

Department Personnel

We recently had two members join our department to bring our roster to twelve, five of whom are licensed EMS personnel. We meet monthly at our Fire Station to maintain our equipment and apparatus. Training is also held monthly on topics ranging from pump operations, ladders, rescue skills, vehicle operations and ongoing medical education.

As always, we are looking for new members. We have many roles that need to be filled at the Department such as apparatus operators, exterior firefighters, interior firefighters and traffic control. We are also looking for Rescue personnel as the calls for medical emergencies in our community are increasing every year. The department will provide training for the different roles. Personnel are paid for responding to calls, attending meetings and training events.

Summary

We thank the residents of Denmark for your continued support. We are fortunate to have dedicated members who respond to emergencies in all extremes of weather and times of day. I am lucky to have the opportunity to serve with such a dedicated and hard-working group of public safety professionals. We plan to host another “Touch the Truck” open house after the July 4th Parade so that residents can meet our members and see our equipment. If you have any questions or would like information on joining our department, please contact me at firechief@denmarkmaine.org or call (207) 452-2300.

Respectfully submitted,

Chris Wentworth
Fire Rescue Chief/EMA Director/Fire Warden



New grant funded lighting being used at a vehicle extrication training

ASSESSING / RECOUNT

In 2021 the Town contracted with Atlantic Valuation Service to do a field review of all improved properties in Town, comparing the data it had on file to the actual state of structures on every lot. The field work was completed in May of 2022 and the Assessor's Agent, Bill Healey, used the updated information in assembling the August 2022 property tax commitment. In the end, the project has created for the Town an updated basis for consistent property valuations.

In October of 2022, Mr. Healey resigned as the Assessor's Agent for the Town and contracted with Atlantic Valuation Service to replace him.

The current real estate market seems to have stabilized at an elevated level, relative to current assessed valuations. Our office will continue to analyze price trends to discern any change in direction.

Lastly, the State Legislature enacted LD 290, a mechanism intended to provide a 'stabilized' tax bill to those who qualify (those owning a primary residence for 10 or more years, who are 65+ in age, and who applied by December 1). The Town has catalogued all applications received by last December 1 and will apply them accordingly for the coming tax commitment. While simple in concept, it has proven arduous in execution. We expect that the State will make many adjustments to the program and we will inform taxpayers of any such changes.

Bob Konczal, Atlantic Valuation Service



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

TOWN OF
DENMARK, MAINE

"Beautiful by Nature"



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

E911 Addressing Officer
(207) 200-5398

Office of the Addressing Officer
e911@denmarkmaine.org

E911 Addressing Activity Report 4/1/2022 - 3/31/2023

The state of Denmark E911 addressing has improved. Having a couple years of on the job experience has helped the process and created an inventory and record of work being done. Google Maps for Denmark has had many fixes making the map more accurate for visitors and first responders. New private named roads need to be on the map and correct road name labels for existing roads. Over the last year I learned how to upload new and corrected E911 map data from the state to Google Maps. The verifiable data appears on Google Maps a couple days after submitting. The fire department also uses E911 road and address data layers with Google Maps on tablets in the trucks, to help find homes and camps that do not have their E911 address numbers properly posted, if at all. Are your numbers up?

New Addresses: 25

Changed Addresses: 12

Addresses Added to E911(that were missing): 7

Private 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****

These simple requirements will assist emergency responders in locating you, as well as assisting utilities, delivery services and others who may need to find you.

Respectfully submitted
Andrew Knightly
E911 Addressing Officer

2023 Planning Board Annual Report

Charles “Chuck” Flahive, Town of Denmark Planning Board member, sadly passed away in October, 2022. Chuck was a new addition to the Board and brought with him unique and practical perspectives and actively participated to protect and improve conditions in our Town. He was very well liked, was a great asset to the Town in various ways and is sorely missed.

The Town of Denmark Planning Board had another busy year processing Shoreland District permit applications, conducting site walks, working on a re-zoning request and a lot split, and considering applications for Conditional Use Permits. Many long hours were spent drafting, debating, and approving several Zoning Ordinance additions and amendments, some aimed at aligning the Ordinance with Comprehensive Plan policies and stated goals and objectives.

June’s Annual Town Meeting approved proposed Planning Board Zoning Ordinance amendments and additions including: amendments to Solar Energy Systems and Section 4.9., updates to Shoreland District review procedures, incorporation of Wind Energy Systems provisions, and inclusion of minor amendments appearing on over 100 pages. In concert with the Conservation Commission, the Planning Board proposed, and Annual Town Meeting approved the inclusion of significant stormwater management provisions – which were also incorporated as revisions to the Town’s Subdivision Regulations.

A Comprehensive Plan Land Use Committee, a sub-committee formed by the Planning Board, has drafted a Planning Board approved Future Land Use Plan which is to replace a twenty-year-old section of our Comprehensive Plan. This measure is expected to be considered at our 2023 Annual Town Meeting. Thank you to sub-committee Chair Lee Ann Shand, and to Amy Imdieke and Terry Rhodes for their volunteerism and good work on behalf of the Town.

Other Planning Board activities included: reviewed federal and state law for applications,

submitted affordable housing testimony at the state level while determining local impacts, negotiated for an on-call civil consultant, made Shoreland District inquiries, modified Town Charter provisions, acquired right to know law certifications, cleared a Maine Department of Environmental Protection order against the Town, coordinated with the Maine Municipal Association on many matters, followed up on permit approvals, prepared conditions of approval, negotiated bond conditions, attended and participated in many Select Board meetings, investigated seine fishing, reviewed Saco River Corridor Commission land use practices, and coordinated matters with the Lakes Environmental Association. We re-wrote all Planning Board applications and findings of fact forms and outgoing form letters and completion and approval listings. We attended many meetings with the Town Manager and we thank Betty LeGoff for her help throughout the year.

Many other special and routine matters were addressed by the Board as we went along, including conducting over 30 public hearings and public meetings. Board members also participated with other Boards and Committees and with officials from other cities and towns.

This coming year the Planning Board will continue with its many and varied duties. Additionally, the Town is conducting a legal review of all Zoning Ordinance provisions that will then be provided to the Planning Board for consideration. That will require the updating of all Planning Board applications and forms to conform. We will be considering the creation of a town-wide resource map and incorporating State initiated affordable housing provisions

into Town regulations and ordinances. We plan on looking closer into Shoreland District regulations and construction. At some point, our 20-year-old Subdivision Regulations will need updating too. It promises to be another busy year.

I would like to acknowledge the outstanding efforts of our all-volunteer board over the past year including members Donna Dodge, Parker Fairfield, Chuck Flahive, Laurie Kruczek, Laurie LaMountain, Tom Lynch, Lee Ann Shand, and Joe Wightman. The extensive accomplishments of the Board are due to the steadfast involvement and tireless commitment of our members. Of course, none of this is possible without the invaluable efforts of our wonderful Secretary Marty Wilson. She keeps us focused and well organized and works hard for the Board and Town all year long.

Planning Board meeting times are posted on the Town web site and our meetings are open to the public. The Board invites residents and local landowners to participate with us in any way including: attending our meetings, submitting suggestions for edits and additions to our Zoning Ordinance and Subdivision Regulations, reporting on anything that you see or have questions about. For inquiries of the Planning Board, please contact Marty at 452-2163 or at secretary@denmarkmaine.org

Respectfully submitted:

Thomas R. Carabine PE

Planning Board Chair

2023 Board of Appeals Report

This year, the Denmark Board of Appeals heard two variance requests.

The Board currently has five members, and two vacancies.

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

Comprehensive Plan

Committee

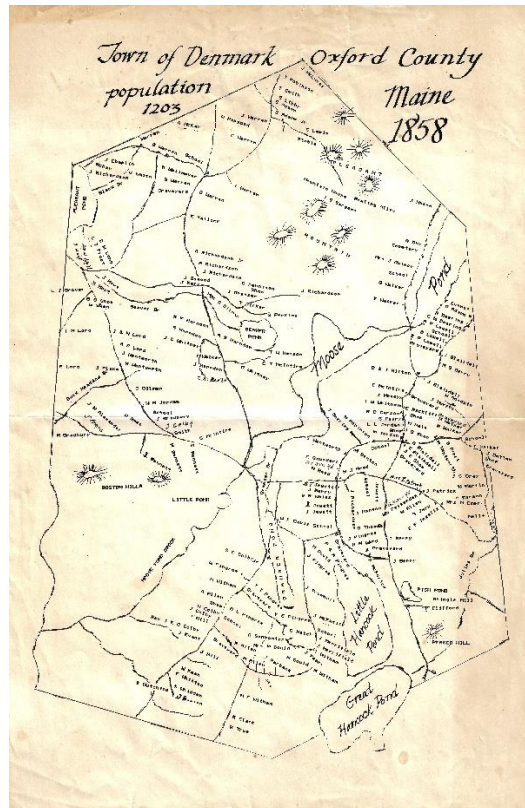
The present Comprehensive Plan was approved by voters in 2020. Members of the Planning Board organized a committee to review the Future Land Use Plan chapter as it had not been updated since 1999. The committee worked to update the chapter this past year which will be voted on at Town Meeting.

The Comprehensive Plan is a document that serves as a reference for the town and its residents, staff, officials and boards when considering decisions that could impact the town's long term growth and overall health. It outlines natural resource features, housing characteristics, transportation (road and bridge as well as safety) assets, town provided services, facilities and buildings, historical landmarks and organizations in Denmark, as well as current land uses in town.

We thank you for the opportunity to serve our community.

Respectfully Submitted,

Lee Ann Shand
Terry Rhoads
Amy Imdieke



Denmark Conservation Commission

Annual Report to the Town

2023

In the past year the Conservation Commission responded to a request from the Planning Board to comment on a requested change in zoning district for a parcel in Town. We reviewed materials provided by the applicant, which supported his claim that his parcel had been incorrectly mapped. We agreed, and the Planning Board has changed the zoning district for the parcel.

We have also provided comments to the Planning Board on the two solar farms that are before them.

Respectfully submitted,

Denmark Conservation Commission

Terry Rhoads, Chair

Dianne Lewis

Katie Dunn

Nathan Holbert

Kirk McDermith

Betsy Marsh

Perley Mills Community Forest Commission

2023 Report to Town

After a very successful selective harvest of the Bridgton portion of the Forest was completed in the late winter of 2022, there was no harvesting planned for this winter. That was just as well, given the mild winter, which could have led to damage to forest soils and roads during harvesting operations.

The Department of Public Works continued to extract sand for winter road maintenance. They also mowed and maintained the Narrow Gauge Trail and log landings.

The white pine seedlings planted by community effort in 2020 are growing well.

And, the public continues to enjoy the Forest for hiking, skiing, hunting, trapping, snowmobiling, and atving.

Respectfully submitted,

PMCF Commission:

Terry Rhoads, Conservation Commission rep.

Kirk McDermith, Selectboard rep.

Rusty Stacy, Snowmobile Club rep.

Parker Fairfield, Planning Board rep.

Nathan Holbert, member at large

Denmark Charitable Foundation

The Denmark Charitable Foundation (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. These donors retain the right to designate the public charities which will receive the income or principle from their contributions. This allows said donors, making large donations (\$100+) to specified organizations in town, to take a deduction from their individual income tax.

The Board of Directors of the foundation consist of representatives from the Town's various organizations, clubs and chapters exempt from income tax plus a selectman and/or town manager. The Board meets annually, usually the last week in January, to allow for charitable organizations in town to share information, updates and new ideas as well as conduct the election of Board officials.

This year’s meeting was very informative. The clubs in attendance presented numerous activities and functions their club has offered to the Denmark Community this past year. All of which was a further indication that we are past the pandemic and fully operational again.

Respectfully submitted,

S/ Christine Gouterman
President

Project Joy and Fuel for Neighbors

Denmark is blessed with programs to take care of our own. As part of the Denmark Lions mission, Project Joy and Fuel for Neighbors are programs to help those in need in town.

Supported by the Denmark Lions Club, and the generous support of Poland Springs and private donors, Project Joy has been around for over 30 years, assuring no child in Denmark is without winter wear, and that they enjoy the Joy of Christmas. Project Joy is also there when there is a disaster, helping families at the time of need with immediate monetary relief.

Fuel for Neighbors was established a few years ago when there was concern of rising heating fuel prices. Fuel for Neighbors is a gap program to provide 100 gallons of oil or a cord of wood to get a family through a crunch and/or until federal and state assistance becomes available. This program has also been generously supported by the Denmark Lions Club, Poland Springs and very kind donors.

Both programs can be accessed through contact with the Denmark Town Office.

Respectively submitted by,

Rhonda Poliquin
Leslie Stanicki



Among the many gifts to the archives this year is the 1963 Polaris snowmobile which was once owned by Arthur Demirs which was gifted by Ronald Kiesman and an 1894 pump organ owned by the Dunn family since new and donated by Katie Dunn. Both may be viewed at Centennial Hall.

Later in the year we are planning activities to be held at Centennial Hall once construction work is completed. We are assisting the Veterans Committee in their efforts. And we continue to collaborate with Denmark Arts Center and Denmark Public Library to present an Author's series. We are happy to be working with community organizations to provide mutual programming.



Ben Moulton & his daughter, Ida Moulton McLeod, in 1937, walking on route 160 near present-day home of Margaret Mills & Rick Towle. A family photograph was colorized by Rick.

Denmark Historical Society promotes, preserves, and stimulates an interest in the history of our community. We collect and share the history of Denmark from its earliest recorded history to the experiences of our newest residents. The home for our collection is at Denmark Public Library and more information may be found at our website: <https://denmarkhistoricalsociety.com/>, and on social media via Denmark, Maine Memories on Facebook, Instagram, and Twitter.

We'd like to thank our volunteers whose efforts and activities are appreciated, donors Bluetriton Brands Inc. and Highland Street Foundation, our friends Charles Linden, Richard Towle, and Jimbob's General Store, our members, both Annual and Lifetime, and our Sponsors who help to make our preservation efforts and activities possible:

R. H. LeGoff Excavation Company, MacDonald Motors, Denmark Minuteman Press, small boat shop, and Wyonegonic Camp For Girls.

Respectfully Submitted,

Terry Rhoads - President
Milagros Cassellas Katz - Secretary
Astrea Fatica
JoAnne Harbourt - Emeritus
Mari Hook

Daryl Kenison
Daniel Eaton - Vice President and
Treasurer
Ronald Kiesman - Emeritus
Patricia Largey

Mark Ragsdale
Lee Ann Shand, Curator, Moderator of
Website and Social Media Pages
Linda Whiting, Programming Chair

Denmark Veterans Committee



The Denmark veterans committee was created for two reasons.

The first was to collect the names of all Denmark residents who are military veterans and put them on file with the Denmark Historical Society, for historical reasons only.

The second reason was to work towards organizing and creating a new and up to date Veterans Monument for the town of Denmark.

If you have any information regarding our current, or any past residents that served in the military or have questions regarding the committee's goals, please contact the committee at the email address below.

If you are interested in participating in the veterans committee, you can contact us.

The Veterans Committee also has a page on the Demark Historical Society's website (see address below). The website maintains a listing of the current veterans we are researching.

If you know of someone that is not on the list, please reach out to us.

You can fill out an online form through the website or reach out to the email address below with the following information. Name, rank, branch of service, service dates, military action if involved in, birth, and death dates, time in Denmark.

If you do not know all this information, please fill it out to the best of your ability. Any bit of information will help the committee.

If you are not comfortable filling out the online form, you can send us an email with the information or contact one of our committee members, listed below.

If you would like to donate to the Veterans Committee, you can also reach out to us, and we can explain how to do that.

Any information you can provide will be greatly appreciated.

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, 2022 – April 30, 2023

	Total	
Males	12	(2 Online)
Females	22	(1 Online)
Males Neutered	93	(11 Online)
Females Spayed	90	(11 Online)
Service / Search / Rescue	4	
Hearing / Guide		
Kennel	1	
Total	221 + 1 Kennel	(25 Online)

Denmark Draggers 2023

Hello Denmark

Well another season comes to and end for snowmobiling . We had a good year with few problems. We did have a lot of water issues as it never got cold enough to freeze up the wet areas. I again would like to thank all our Landowners for use of their land for our winter entertainment if you have any problems please reach so we can address them. Our Groomer operators put in a lot of hours this year smoothing and clearing trails. We had a lot of wind damage from high winds early on but we were able to clear the trails with tractors and chain saws. Seems to happen every year. Again this year our Rally was without riding as we lost snow mid-February again. Hopefully next year will be different.

Jim Stacy, President

Denmark Lions Club

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

We are pleased to continue supporting organizations like the Denmark Fire Department, Denmark Library, Denmark Historical Society, Denmark Congregational Church and Denmark Recreation to name a few. We are also pleased to offer scholarships to local high school students to pursue higher education.

We had several successful events again this year, some of which included the Fryeburg Fair, Percy Lord Bean Hole Supper, three blood drives and the concert in the park which preceded the Town's fireworks. Again, we were pleased to support the Children's Ice Fishing Derby in memory of Phil Richardson.

We would like to thank the Denmark Board of Selectmen and the Town Manager for allowing us the use of the Town Hall to conduct our blood drives.

While we were fortunate to welcome five new members to the Club this past year, we are always looking for new members to join us in this great organization and help our community in the future. Please talk to a member or contact me if you are interested!

Respectfully Submitted,

Andrew Kruczek

President

207-804-0407



Denmark Lions Club 2022-2023 Scholarship Awards

Clark McDermith Service Award \$1000.00:

Riley Miller, University of New England

Denmark Lions Scholarships:

First Year Award \$1200.00

Recipients:

Riley Miller, University of New England

Tyler Webster, Saint Joseph College

Charlotte Lougee, University of Maine

Sophia Milo, University of Maine

Second Year Award \$900.00

Recipients:

Grace Marshall, Southern Maine Community College

Emily Libby, Thomas College

Congratulations to all of these students, this is the first year all students awarded are attending in-state colleges.

Sandi Prox-

Nancy Sanborn -

Scholarship Committee

Elvira A, Davis Scholarship Fund

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.

2021 Total amount awarded \$3,860.00

Recipients:

Abigail Hewes \$772.00, Bentley University

Charlotte Lougee \$772.00, University of Maine

Riley Miller \$772.00, University of New England

Emily Libby \$772.00, Thomas College

Grace Marshall \$772.00, Southern Maine Community College

Town Report - Denmark Public Library, 2022 - 2023

The Denmark Public Library is finally fully up and running! We have welcomed 21 new patrons this year for a total of 605 and our circulation totaled 1010 items. 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 year, community members signed on 216 times to use this service. It is a lifeline for people who do not have other access to the internet.

Community support through donations and volunteers is crucial to the continued functioning of the Library. We are very grateful to town residents for approving the increase in the Town's annual contribution.

Recognizing how important good internet access is to our patrons and the larger community, the Library continues to work closely with the Eastern Slopes Regional Broadband - the coalition bringing better internet to Denmark. The library is particularly concerned about extending digital equity to all our residents - this includes affordable internet services, devices for those that can't afford them and the skills to access email, telehealth, entertainment, etc. To that end we have helped people lower their monthly internet bill through the federal Affordable Connectivity Program and spread the word about local computer education programs.

We are happy to announce the 2023 Denmark Author's Series in collaboration with the Denmark Arts Center and the Denmark Historical Society. We are currently pulling together an exciting schedule - Stay tuned!

The Library Coffee Hour is back - join us the first Friday of each month! It is a chance to meet your neighbors and enjoy good conversation.

The Children's Story Hour continues on Wednesday mornings at 9. The super popular programs: Mad Science and Big Messy Art are returning this year as part of the Children's Summer Program "All Together Now".

Now in person, the Denmark Library Book Group continues to meet monthly for fascinating discussions of books chosen by book group attendees. All are welcome!

For information about all Library programs and MANY other services see our website <http://www.denmark.lib.me.us/> or call our Librarian, Robin Gosbee at (207) 452-2200. Don't forget to "like" us on Facebook!

We are eager to host new activities - a writing group, a garden group, a craft group? Let us know if you would like to work on any programs of community interest. Please contact Amy March <mailto:amymarch852@gmail.com>, 452-2493 or come by the Library, 121 E. Main St, if you have ideas.

We are dependent on YOU our generous community supporters! You can donate on our website or by mail to Denmark Public Library, PO Box 50, Denmark, ME 04022. In addition to the Town of Denmark we are grateful to Poland Springs (BlueTriton Brand) for their continued support; to Khiel for plowing our driveway; and to the Birch Cove Fund. Special thanks to all!

Submitted by the Denmark Public Library Board:

Sue Battistone
Jen Bella
Kathy Banks, Member Emeritus

Jen Bartlett
Milagros Casellas-Katz
Fred Ficks

Chris Gouterman
Amy March
Robin Gosbee, Librarian



ANNUAL REPORT 2023

People were more comfortable gathering for events in 2022 allowing DAC the opportunity to partner with other organizations. DAC welcomed the return of Dam Jam REVIVAL, introduced a new Chamber Music series, two theater performances, and worked with Deertrees Theater on a multi-town recreational center kids camp and performance.

Dam Jam REVIVAL was a well-received, fun and safe event and was made possible only with help from Town of Denmark, Chris Wentworth, Phil Richardson, Khiel Lumber, Downeast Energy, McIver Electric, Computer Port, and Wyonegonic Camps. It took a community to reenergize the outdoor family music and art festival that has promise to keep going for years.

Denmark Arts Center worked with Fryeburg Academy through DAC's Music & Arts in Schools program hosting LOTT Quartet from New Orleans, LA. FA students and Fryeburg's community band worked with LOTT for an informative teaching session and an enjoyable group performance.

Overall, Denmark Arts Center's (DAC) 2022 season was full of surprises, celebrating:

- Over 1,800 guests,
- 52 community events including camps, musical and theatrical performances, art openings, authors' talks, and workshops
- New Chamber Series and signature event-Dam Jam REVIVAL
- Engagement with 317 Main Community Music school, Neveah Dance Troupe, Creative Norway, ArtVan, Common Roots Studio, Molly Ockett Middle School rock band, Fryeburg Academy music & arts students, Lakes Region Recovery Center, Town of Denmark, and Denmark & Fryeburg fire departments
- Renovation of building with new clapboards and deck stairs
- 300 new guests and employment of 88 musicians, artists, and Maine authors

Respectfully submitted by,

Susan Beane
Executive Director

Dear Denmark Residents,

The Denmark Rod and Gun club has been keeping low the last year and a half. We did not have our annual ice fishing derby this year but plan on having it in 2023. We had a lot of inquires about the derby and the followers look forward to it every year. We are also hoping to have a couple Hunter safety class this year in the early fall. We are using a piece of property off of Rocky Knoll Road for our rifle and pistol range. We will be improving both ranges by widening them and creating a designated parking area.

We are still looking to purchase a piece of property of our own! If anyone knows of a parcel of land that would work as a shooting range and gathering area, please let us know. We are always looking for new members to join and help the club grow.

Warm regards,

John Wieseemann
President- Denmark Rod and Gun Club.

Shoot straight and be safe!



Denmark ATV Club Report 2022

The Denmark ATV Club had another good year in 2022. Trails were open most of the season with two exceptions. One was due to trail damage during heavy rain. This was resolved within a week. Another was a late season trail closure on the trail just off Lords Hill Rd. This was closed by the landowner/land manager due to a stream crossing. This issue is being resolved by the Denmark Draggers Snowmobile club. The current trail route in Denmark is working well and is a good balance between riders and those whose property we pass. We have about 40 members many of whom are Denmark residents.

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, cleaning up of trash, and signing trails. Again this year we worked with the Denmark Snowmobile Club to maintain common trails.

Major trail work done during 2022 season:

- Brownfield trail reroute down Main St will simplify things for riders.
- Gravel was added to allow for a slight trail reroute near Berry Rd in Denmark
- Gravel was added on both sides of the bridge near the beginning of Boston Hills trail by rt160
- Major work was done in two areas. First we spread material on Boston Hills extending the work done last year. We also created several water runoffs to help limit the spring flooding. This was a continuation of work done last year that seems to be holding up fantastically. The trail now has a solid bottom, without major boulders, on most all of the water holes on Boston Hills trail.
- Second we spread material from Hancock Pond Rd towards the Narrow Gauge. Again we created water runoffs and removed large boulders. This was much needed in that section as the mud holes have been steadily growing. We hope for similar results as Boston Hills. Also of note, we filled the culvert on the steep hill leading to the Narrow Gauge. Those that know the section will appreciate it.

Our elected officers are:

Bob Spear, President

Lori Tibbetts, Vice-President

Francine Merrill, Secretary

Cheryl Spear, Treasurer

Bruce Marshall, Kevin Merrill, Rick Towle Trail Masters (note: we have added two more trail masters that take effect in 2023)

Thank you for your continued support of our club. We look forward to 2023!

Respectfully submitted,

Robert Spear, President

Denmark ATV Club

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 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. All twenty corridor towns can appoint two representatives to the board. The Town of Denmark is fortunate to have Christine Brown on the Commission. The Commission provides the Town of Denmark an opportunity to participate in the present and future development patterns throughout the entire corridor from Fryeburg to Saco. In this way, the Commission functions more like a local/regional group working to keep the water clean and preserve natural resources within the corridor to protect public health and quality of life in southern Maine. Clean water is one of Maine’s greatest assets. It is hard to understate this important fact.

It is a fact that many people come to Maine from other places. Invariably, as areas are built up, inappropriate land-use planning can cause degradation to the shoreland area, along with water quality-based problems. The number of permits issued in the Corridor has significantly increased in recent years, with 63 in 2019, 117 in 2020, 109 in 2021, and 113 in 2022.

The SRCC concluded its 21st successful year of our Water Quality Monitoring Program. Currently, staff and volunteers monitor for dissolved oxygen, conductivity, pH, turbidity, temperature, total Kjeldahl nitrogen, orthophosphates, alkalinity, nitrogen (NH₄, NO₃ + NO₂), total phosphorous/phosphates, ammonium, *Escherichia coli* (*E. coli*), and *Enterococci*. Our testing takes place bi-weekly along the Saco, Ossipee, and Little Ossipee Rivers at 43 different locations from May through September.

The Commission purchased advanced bacteria monitoring equipment for the 2022 season. The equipment has enabled the SRCC to analyze *E. coli* more effectively, more frequently, and has increased the timeliness of rapid response testing when high levels of *E. coli* occur. Building off the success this season, in 2023, the SRCC will be advancing in-house analysis by pioneering an effort using environmental DNA (eDNA) isolated from water samples with high *E. coli* levels to identify the probable source of bacteria, whether that be from humans or animals. This project will enhance the SRCC’s Land Use program by highlighting potential areas of concern and providing focus points for both the SRCC and the Town of Denmark. Both programs were made possible by generous grants from the Maine Outdoor Heritage Fund.

We aspire to better serve our communities, and a large part of that is protecting public health. As part of this effort, the SRCC has been collaborating with the Rural Community Assistance Partnership (RCAP) Solutions to create a GIS dashboard designed to present water quality data in a more accessible manner. The interactive dashboard will be featured on our website for all members of the community to view. It will be updated with the most current *E. coli* test results including easy-to-understand graphics identifying recreation sites with recent high bacteria levels. If the town has any recommendations for other recreational or public sites that you believe should be monitored, please let us know.

The Commission has launched an updated website to reflect these program changes, and all information related to the past two decades of the SRCC’s monitoring program is available. We hope that this information can serve as a useful resource for Planning Boards, Code Enforcement Officers, and developers in determining appropriate types of land use close to the river.

The SRCC’s mission is to work with the communities in the corridor to help keep the rivers clean and preserve the quality of life in southern Maine. If you have any comments, suggestions, or questions on any of the Commission’s programs, please contact the Commission’s Executive Director, Dalyn Houser.

The Commission office is located at 81 Maple Street in Cornish, Maine (Telephone 207-625-8123), and you can find our website at www.srcc-maine.org.

Water Ordinance Committee

With more than a decade of data to consider, the selectboard felt a review of the towns water extraction ordinance was appropriate. This diverse group was put together by the selectboard and was asked to go through the ordinance section by section and suggest potential amendments or changes to the ordinance. We have been meeting once a month to discuss what changes we each might like to see, or why we believe that what is have is still sufficient. All our meetings are open to the public and we have had robust attendance not only by our community, but by members of neighboring communities as well. There is a lot to review and not all the material is easily understood. Even though members of this group are coming at this from different points of view, we all have a common goal; to suggest changes that we feel are in the best interest of the town. Our meetings consist of a sharing of ideas, some spirited debate, and mutual compromise. Despite the difficulty and depth of the subject matter, the committee is making steady progress and will take the time that is required to complete the process thoroughly. After this review, the committee will bring suggested amendments to the selectboard for consideration, these will be vetted and then brought before the voters for consideration. By our annual town meeting 2023, we will have completed a first review of the entire ordinance, and will be working on a detailed review of things like; definitions, the application process, permit review. We hope that our work will be complete and in front of the voters for our annual town meeting 2024. We would like to thank the selectboard for bringing us together, our town manager for her tireless work in organizing what comes out of our monthly meetings, and the residents of Denmark for their support.

Luke Allocco- Water Extraction Committee Chair



Annual Report 2022

The Eastern Slope Regional Airport (IZG) was created by joint legislation in Maine and New Hampshire in 1961 to serve the Mount Washington Valley and Western Maine. Funding for the airport comes largely from its own operations with support from towns in the region, the Federal Aviation Administration, MDOT, and NHDOT in recognition of the contribution to New Hampshire's economy and airspace system.

The municipality of Fryeburg owns the property and contracts the operation, maintenance and administration of the airport to the Eastern Slope Airport Authority (ESAA), an eleven member board. Conway is represented by two directors. Three directors represent Fryeburg and the remainder of the directors are at-large with one director serving as pilot/tenant liaison. There is currently one vacancy on the ESAA, and the directors are actively considering applicants. In 2022 the board hired a part time professional airport director to provide guidance, policy updates, procedures and management as the Airport continues to develop and better serve the region.

The airport is a year-round economic hub for businesses, tourists, flight training and education. Thirty-six pilots call IZG their home base, some of them moving to the area and contributing to the tax base because of the availability of a nearby location for their aircraft. Businesses such as ski areas, hotels, and summer camps weigh the airport in their decisions as well and also benefit from direct and indirect revenues from the airport. The airport supports jobs both directly and indirectly with one full time airport operations supervisor, several part-time employees and contracted professional services such as accounting and management. IZG serves as the home for the new Kennett High School and Fryeburg Academy STEM Aviation Education program and summer STEM Aviation Camps for middle school students housing a classroom and FAA approved simulator on the field.

There are about 8,000 operations, defined as take-offs or landings, per year at the Airport. This number is primarily derived by using a radio recorder that receives transmissions on the frequency dedicated to IZG. It uses the duration and quantity of transmissions inserted into an algorithm to estimate the number of takeoffs and landings. This is also compared with known fuel sales and approaches to the airport which utilize air traffic control and are recorded in an FAA database. Of these 8,000 operations, approximately 150 are military, on missions or training, and 200 are air charter or air taxi, hired to bring people to the region for business, tourism, and/ or to enjoy the amenities towns in the region have to offer.

The airport is a vital portal for emergency services in the region. Life Flight, charitable pet relocation, medical patient treatment flights, organ transportation, Civil Air Patrol, law enforcement and military training, and search and rescue operations all take place at IZG. It is important to note that even if emergency aircraft are not landing directly at IZG, they are still using the airport for weather reporting, instrument approaches, and alternates. Every helicopter trip – and there are thousands over the years- to Bridgton's hospital and Memorial in North Conway uses IZG for those purposes. The availability of jet fuel, 24 hour call-in services, and the ability to hangar aircraft in inclement weather and for passive de-icing with the addition of the newly completed large aircraft hangar make IZG even more of a factor for emergency services.

Recently Sanford High School experienced a potentially catastrophic live shooter scenario. Although this was a hoax, it demonstrated the importance of a nearby airport to emergency responders. Five emergency medical helicopters staged at the Sanford Airport within an hour. In these cases time is critical, patients are unstable, and the emergency area is tumultuous; helicopters cannot land at the scene. The nearby airport becomes the remote staging area for the victims to receive the fastest evacuation to a hospital while still receiving continuous care. If such an event occurred in Fryeburg or surrounding towns, Fryeburg Airport would be the staging area for emergency evacuation.

*Respectfully submitted, Allison Navia, Airport Director IZG & SFM
January 30, 2023*



In 2022, the Airport and Town of Fryeburg worked together on several projects. Joint efforts were made to achieve outside funding from federal and state agencies. Construction of a new hangar designed to house visiting or itinerant aircraft was completed, allowing the airport to provide more services to the aircraft flying in, including passive de-icing. The Maine Department of Environmental Protection granted a permit for the clearing of trees and maintenance of valuable habitats. The investment of the Airport in the resulting Habitat Management Plan and its continued implementation will safeguard these habitats and species that inhabit them for decades to come while still protecting and maintaining the airspace for the safety of the public. The Airport's main policy document, the Minimum Standards for Commercial Activities, was completely rewritten to ensure orderly, safe, and legal development of the property in the future.

Current projects include design and construction of an extension to the runway to accommodate aircraft safely in all weather conditions year-round. This development will also bring taxi ways and lighting up to current standards. Planning is ongoing to reflect demand for more hangars along with continual maintenance and tenant improvements to airport-owned hangars. Lyman Drive, the airport access road built in 1961 and not maintained since, will be reconstructed with a Northern Borders Grant and \$127,000 of funding set aside by the Town of Fryeburg. The grant is another joint effort between the Town and the Airport Authority and will save the Town about \$500,000. A web-based weather camera will be installed in 2023 which will be accessible to the public, providing a real time view of the horizon in all four directions. The Airport also generated direct offsetting revenues for the Town of Fryeburg in the form of property taxes and aircraft excise taxes in 2022 and that will continue and increase in the coming years as more hangar development and taxable investments take place.

The following Board members of the Eastern Slope Airport Authority thank the Town and its citizens for continued support:

Don Thibodeau, Chairman – Fryeburg, ME
Gene Bergoffen, Treasurer – Fryeburg, ME
Eric Meltzer, Pilot Liason – Fryeburg, ME
Steve Steiner, Conway, NH
Elbridge Russell, Fryeburg, ME

Carl Thibodeau, Vice Chairman – Conway, NH
Ron Briggs, Secretary, Chatham, NH
David Sorensen, Eaton NH

*Respectfully submitted, Allison Navia, Airport Director IZG & SFM
January 30, 2023*

Denmark Broadband Committee News

The effort to make high speed internet available to all Denmark residents began in August 2020 with the formation of a broadband committee. Denmark raised \$7,000.00 for the committees work and received a grant from the state to help with the planning process. The committee worked for about a year researching grant opportunities, understanding the available technologies, and the possibilities for ownership and operating models. The universal advice given by internet service providers (ISP's) and state authorities was to partner with other towns to have a larger scale.

Following that advice, the seven Maine towns in MSAD 72 formed the Eastern Slopes Regional Broadband Committee (ESRB). The towns committed funds and the state increased its grant funds and transferred them to the ESRB. The ESRB began its work of hiring a consulting firm to help with mapping existing coverage, collecting survey data from households, finding the best structure, operating model, and ISP for the region.

The committee's work progressed to the point of collecting proposals from five internet service providers to consider. Each proposal had unique strengths and funding challenges. Grant funds will support only those areas that are "least served". (service of 25/3 or less) Most of Denmark, Fryeburg and Lovell is not eligible for grants because of the available service from Spectrum.

Recently, while the committee was considering the selection of an ISP partner and an application for funding, it learned that Spectrum had applied for a grant to serve the unserved locations in Denmark, Fryeburg, and Lovell. Their application was to a grant program available only to ISP's and does not have any town involvement. Spectrum's success with this grant effectively split the ESRB into two groups, the partially served towns of Denmark, Fryeburg, and Lovell and Brownfield, Stow, Sweden, and Stoneham that only have DSL service.

In conversations with Spectrum and the state, our understanding is the new infrastructure in Denmark, Fryeburg, and Lovell will cover the currently unserved households with fiber to the premise service, with speeds that meet a minimum of 100/100. Spectrum has publicly announced that customers on their existing hybrid fiber coax infrastructure will be able to access similar speeds by the end of 2025. The consumer pricing will be consistent with Spectrum's national pricing.

It is important to mention that Spectrum supports the Affordable Connectivity Program, which is a discount on pricing for qualifying households.

The award to Spectrum is contingent upon the state and Spectrum reaching agreeable contract terms. While we hope that happens quickly, we hesitate to say that their proposal is a sure thing. If for some reason negotiations fail to produce a contract, we intend to apply for funding towns in the next grant round.

The ESRB committee will continue to be active, working to see that the contract between Spectrum and the state has the best achievable outcome for Denmark, Fryeburg, and Lovell and to help Brownfield, Sweden, Stow, and Stoneham choose an ISP partner and apply for grant funding in August.

Respectfully submitted,

The Denmark Broadband Committee





Disaster Response

In the past year, the American Red Cross has responded to **26 disaster cases** in **Oxford County**, providing assistance to **77 individuals**. Most commonly, these incidents were home fires. Red Cross workers were on the scene to provide food, clothing, lodging, emotional support, and more to families during their hours of greatest need. Our teams also provide Mass Care to first responders. Things like food, water, and warm drinks strengthen the brave people of your local Fire and Police Departments as they answer the call to keep your residents safe.

Town/City	Disaster Events	Individuals
Bryant Pond	1	3
Denmark	1	7
Dixfield	1	4
Fryeburg	1	2
Hebron	1	2
Hiram	1	3
Lovell	1	1
Mexico	2	4

Town/City	Disaster Events	Individuals
Norway	2	4
Otisfield	2	7
Oxford	3	6
Rumford	2	11
South Paris	5	18
West Paris	1	1
Woodstock	2	4

Home Fire Campaign

Last year, Red Cross staff and volunteers worked throughout Oxford County to educate residents on fire, safety and preparedness. We made **5 homes safer** by helping families develop emergency evacuation plans.

Blood Drives

We collected **783 pints** of lifesaving blood at **34 drives** in Oxford County.



Training Services

Last year, **352 Oxford County residents** were taught a variety of important lifesaving skills such as First Aid, CPR, Babysitting Skills and Water Safety.



Service to the Armed Forces

We proudly assisted **46 of Oxford County's Service Members, veterans, and their families** by providing emergency communications and other services, including counseling and financial assistance.

Volunteer Services

Oxford County is home to **18 American Red Cross Volunteers**. We have volunteers from all walks of life, who are trained and empowered to respond to disasters in the middle of the night, to teach safety courses, to help at our many blood drives, and so much more. The American Red Cross is proud that 90% of its staff is made up of volunteers; they are truly the heart and soul of our organization.





Services Description

SeniorsPlus is the Community Services Information and Area Agency on Aging for Androscoggin, Franklin, and Oxford counties. The mission of SeniorsPlus is to enrich the lives of older people and adults with disabilities, their families and communities, and to support them to make informed choices.

Nutrition Services:

- Social Dining – Meals are served in a group setting to individuals ages 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 ages 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 participating restaurant, using a special SeniorsPlus menu. Meals provide 1/3 of the recommended nutrition and offer socialization with friends and family at a favorite restaurant.
- Pets on Wheels – This wrap-around service to homebound older adults provides pet food to Meals on Wheels clients. This ensures the companionship and meaning in life that pets provide.

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 client’s policies and claims.

Caregiver Support Program:

Families caring for an older adult, or grandparents caring for grandchildren, receive education and information on support groups, one-on-one support, information on resources in the community, and caregiving skills including the evidence-based Building Better Caregivers program. Those caring for family members who are older, have Alzheimer’s or related dementias, have a disability, or are not their biologically child, may be eligible for access to respite funding and access to other needed services.

Community Education:

Education to individuals and communities about health, wellness, prevention, and other issues of importance. SeniorsPlus Education Centers in Lewiston, Norway, and Wilton provide an on-going menu of hybrid classes and workshops. Classes and workshops are diverse and include exercise, technology support, knitting classes, book clubs, caregiver and kinship support, fraud and scam prevention, and understanding Medicare, just to name a few.

Education is also provided by a monthly newsletter reaching all households in the three counties. Additionally, the Aging Well Living Well Expo is held annually at Sunday River in the fall. It is 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 challenging time managing their finances. This assistance is provided monthly through our volunteers. Monetary management includes bill paying, budgeting, and checkbook balancing.

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 and hire their support workers and services.

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, and coping with stressful life events. Staff can connect clients to services and supports that will assist them to meet their needs.



Summary of Services Report 2022

SeniorsPlus is the designated Area Agency on Aging for your county. Our job is to support your residents in independent living and healthy aging. We act as a hub of information, assistance, referrals, and education.

SeniorsPlus assisted **17** Denmark residents during the past year.
Here is a breakdown of those services.

845 Meals on Wheels were delivered to **5** residents

201 requests for information were answered by Aging Specialists

7 residents received one-on-one counseling for Medicare

1 resident saved **\$6,681** through Medicare Counseling





May 1, 2023

Residents of the Town of Denmark

Town of Denmark
62 E Main St
Denmark, ME 04022-5514

Dear Residents of the Town of Denmark,

We write today to express our sincerest gratitude for the support the Town of Denmark has provided Androscoggin Home Healthcare + Hospice throughout the years. In 2022 alone, Androscoggin provided home healthcare and hospice services to more than 1380 individuals and families in Oxford County alone. The good support that we have received from the Town of Denmark has enabled us to provide uncompromising high-quality care to 26 residents and their families within the Town regardless of their personal circumstances.

Founded in 1966, Androscoggin Home Healthcare + Hospice is the largest, independent nonprofit provider of home health and hospice services in the state of Maine. We offer high-quality medical and nonmedical in-home and community services that help patients stay well and thrive. Whether rehabilitating after surgery, managing a chronic condition, navigating emotional wellbeing, or experiencing the physical, emotional, and spiritual journey at end of life.

In February 2022, Androscoggin completed an acquisition of Care & Comfort, Inc. allowing us to add two new service lines: a Home Care division, and a Behavioral Health division. Both service lines will positively impact our service delivery system into the future to best manage our patient/client populations throughout the 16 counties of Maine. With these service lines along with Home Health, Hospice, and the Maine Center of Palliative Medicine, Androscoggin had the privilege to provide services to 12,087 patients/clients across our communities in all our service areas. We provided 300,958 visits in 2022 compared to 250,646 in 2021, or a 20 percent increase year over year.

The kindness received from the Town of Denmark reinforces our vision to continue to provide quality of life through the best care that benefits our patients, clients, and families. In 2022, Androscoggin Home Healthcare + Hospice provided free care to 768 patients/clients equating to \$1.65 million. We are truly grateful to the Town of Denmark for their support now and in the past allowing us to carry out our mission in service to your Town and the State of Maine.

Most sincerely yours,

Androscoggin Home Healthcare + Hospice

CEMETERY TRUST FUNDS

Mt. Pleasant Cemetery, Denmark Road with Norway Savings Bank

Balance 7/01/2021	\$ 4,805.89	Balance 7/01/2022	\$ 4,439.62
Interest earned	\$ 1.23	Interest earned	\$ 1.44
Donations/Deposits	\$.00	Donations/Deposits	\$.00
Expended	<u>\$- 367.50</u>	Expended	<u>\$- .00</u>
Balance 6/30/2022	\$ 4,439.62	Balance 4/30/2023	\$ 4,441.06

Deering Cemetery, Hio Ridge Road with Norway Savings Bank

Balance 7/01/2021	\$ 2,232.87	Balance 7/01/2022	\$ 2,233.53
Interest earned	\$.66	Interest earned	\$.76
Donations/Deposits	\$.00	Donations/Deposits	\$.00
Expended	<u>\$- .00</u>	Expended	<u>\$- .00</u>
Balance 6/30/2022	\$ 2,233.53	Balance 4/30/2023	\$ 2,254.29

Gilman Cemetery, Rocky Knoll Road with Norway Savings Bank

Balance 7/01/2021	\$ 1,305.67	Balance 7/01/2022	\$ 1,306.03
Interest earned	\$.36	Interest earned	\$.44
Donations/Deposits	\$.00	Donations/Deposits	\$.00
Expended	<u>\$- .00</u>	Expended	<u>\$- .00</u>
Balance 6/30/2022	\$ 1,306.03	Balance 4/30/2023	\$ 1,306.47

Bean Cemetery, Bull Ring Road with Norway Savings Bank

Balance 7/01/2021	\$ 1,853.41	Balance 7/01/2022	\$ 1,853.97
Interest earned	\$.56	Interest earned	\$.64
Donations/Deposits	\$.00	Donations/Deposits	\$.00
Expended	<u>\$- .00</u>	Expended	<u>\$- .00</u>
Balance 6/30/2022	\$ 1,853.97	Balance 4/30/2023	\$ 1,854.61

Head Cemetery, East Main Street with Norway Savings Bank

Balance 7/01/2021	\$ 148.05	Balance 7/01/2022	\$ 148.05
Interest earned	\$.00	Interest earned	\$.06
Donations/Deposits	\$.00	Donations/Deposits	\$.00
Expended	<u>\$- .00</u>	Expended	<u>\$- .00</u>
Balance 6/30/2022	\$ 148.05	Balance 4/30/2023	\$ 148.11

Pingree/Wilson Cemetery, Bull Ring Road with Norway Savings Bank

Balance 7/01/2021	\$ 679.51	Balance 7/01/2022	\$ 679.75
Interest earned	\$.24	Interest earned	\$.25
Donations/Deposits	\$.00	Donations/Deposits	\$.00
Expended	<u>\$- .00</u>	Expended	<u>\$- .00</u>
Balance 6/30/2022	\$ 679.75	Balance 4/30/2023	\$ 680.00

L.A. Berry/Village Cemetery, Little Pond Road with Norway Savings Bank

Balance 7/01/2021	\$ 300.72	Balance 7/01/2022	\$ 300.84
Interest earned	\$.12	Interest earned	\$.10
Donations/Deposits	\$.00	Donations/Deposits	\$.00
Expended	<u>\$- .00</u>	Expended	<u>\$- .00</u>
Balance 6/30/2022	\$ 300.84	Balance 4/30/2023	\$ 300.94

CEMETERY TRUST FUNDS CONTINUED

Hilton Cemetery, Hio Ridge Road with Norway Savings Bank

Balance 7/01/2021	\$ 276.94	Balance 7/01/2022	\$ 277.06
Interest earned	\$.12	Interest earned	\$.10
Donations/Deposits	\$.00	Donations/Deposits	\$.00
Expended	<u>\$- .00</u>	Expended	<u>\$- .00</u>
Balance 6/30/2022	\$ 277.06	Balance 4/30/2023	\$ 277.16

Fessenden/Jack Cemetery, Fessenden Hill Road with Norway Savings Bank

Balance 7/01/2021	\$ 287.70	Balance 7/01/2022	\$ 287.82
Interest earned	\$.12	Interest earned	\$.10
Donations/Deposits	\$.00	Donations/Deposits	\$.00
Expended	<u>\$- .00</u>	Expended	<u>\$- .00</u>
Balance 6/30/2022	\$ 287.82	Balance 4/30/2023	\$ 287.92

Wales Cemetery, East Main Street with Norway Savings Bank

Balance 7/01/2021	\$ 375.03	Balance 7/01/2022	\$ 375.15
Interest earned	\$.12	Interest earned	\$.14
Donations/Deposits	\$.00	Donations/Deposits	\$.00
Expended	<u>\$- .00</u>	Expended	<u>\$- .00</u>
Balance 6/30/2022	\$ 375.15	Balance 4/30/2023	\$ 375.29

Holt Cemetery, Lords Hill Road with Norway Savings Bank

Balance 7/01/2021	\$ 710.91	Balance 7/01/2022	\$ 711.15
Interest earned	\$.24	Interest earned	\$.25
Donations/Deposits	\$.00	Donations/Deposits	\$.00
Expended	<u>\$- .00</u>	Expended	<u>\$- .00</u>
Balance 6/30/2022	\$ 711.15	Balance 4/30/2023	\$ 711.40

Pingree Cemetery, Berry Road with Norway Savings Bank

Balance 7/01/2021	\$ 2,880.46	Balance 7/01/2022	\$ 2,881.33
Interest earned	\$.87	Interest earned	\$.98
Donations/Deposits	\$.00	Donations/Deposits	\$.00
Expended	<u>\$- .00</u>	Expended	<u>\$- .00</u>
Balance 6/30/2022	\$ 2,881.33	Balance 4/30/2023	\$ 2,882.31

TOTALS

Balance 7/01/2021	\$ 15,857.16	Balance 7/01/2022	\$ 15,494.30
Interest earned	\$ 4.64	Interest earned	\$ 5.30
Donations/Deposits	\$.00	Donations/Deposits	\$.00
Expended	<u>\$- 367.50</u>	Expended	<u>\$- .00</u>
Balance 6/30/2022	\$ 15,494.30	Balance 4/30/2023	\$ 15,499.60

DONATION FUNDS

Denmark Fire Department Fund with Norway Savings Bank

Balance 7/01/2021	\$ 7,627.72	Balance 7/01/2022	\$ 7,823.39
Interest earned	\$ 2.02	Interest earned	\$ 2.08
Donations/Deposits	\$ 6,325.00	Donations/Deposits	\$ 2,250.00
Expended	<u>\$- 6,131.35</u>	Expended	<u>\$- 1,660.00</u>
Balance 6/30/2022	\$ 7,823.39	Balance 4/30/2023	\$ 8,415.47

Denmark First Responders Fund with Norway Savings Bank

Balance 7/01/2021	\$ 7,628.10	Balance 7/01/2022	\$ 1,145.09
Interest earned	\$.99	Interest earned	\$.30
Donations/Deposits	\$ 1,500.00	Donations/Deposits	\$ 100.00
Expended	<u>\$- 7,984.00</u>	Expended	<u>\$- .00</u>
Balance 6/30/2022	\$ 1,145.09	Balance 4/30/2023	\$ 1,245.39

MISCELLANEOUS FUNDS

Nestle Waters Water Monitoring Fund with TD Bank

Balance 7/01/2021	\$ 56,353.95	Balance 7/01/2022	\$ 56,330.35
Interest earned	\$ 28.19	Interest earned	\$ 22.30
Donations/Deposits	\$ 9,595.01	Donations/Deposits	\$ 17,497.88
Expended	<u>\$- 9,646.80</u>	Expended	<u>\$-13,244.06</u>
Balance 6/30/2022	\$ 56,330.35	Balance 4/30/2023	\$ 60,606.47

TRUST FUNDS

Eugenia Parker Trust Fund with Norway Savings Bank

Balance 7/01/2021	\$ 1,235.59	Balance 7/01/2022	\$ 1,235.95
Interest earned	\$.36	Interest earned	\$.30
Donations/Deposits	\$.00	Donations/Deposits	\$.00
Expended	<u>\$- .00</u>	Expended	<u>\$- .00</u>
Balance 6/30/2022	\$ 1,235.95	Balance 4/30/2023	\$ 1,236.25

Robert Griffin Flag Trust Fund with Norway Savings Bank

Balance 7/01/2021	\$ 1,324.88	Balance 7/01/2022	\$ 1,325.24
Interest earned	\$.36	Interest earned	\$.30
Donations/Deposits	\$.00	Donations/Deposits	\$.00
Expended	<u>\$- .00</u>	Expended	<u>\$- .00</u>
Balance 6/30/2022	\$ 1,325.24	Balance 4/30/2023	\$ 1,325.54

REGISTRAR OF VOTER'S REPORT

Registered Voters on 05/01/2022	1083
Names Added	66
Names Deleted	42
Total thru 4/30/2023	1107

Democrats	307	28%
Republicans	369	33%
Unenrolled	391	35%
Green Independent	35	3%
Libertarian	2	
No Labels	3	



Community Room Voting Place layout 2021

VITAL STATISTICS REPORT

May 1, 2022 thru April 30, 2023

Births	6
Deaths	12
Marriages	3

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 05/01/2022 - 04/30/2023

Authority Code	Authority Year	Authority Name	Catalog Fee	Sales Count	Authority Total	Agent Fee	Sales Tax	Total Sales Amount
1472	2022	Boat Registration Transfer	\$4.00	1	\$4.00	\$2.00	\$0.00	\$6.00
1478	2023	Expanded Archery Antlerless Deer	\$12.00	1	\$12.00	\$0.80	\$0.00	\$12.80
1479	2023	Expanded Archery Either Sex	\$32.00	1	\$32.00	\$0.80	\$0.00	\$32.80
1480	2022	Boat Up to 10 Hsp. Registration Renewal	\$15.00	2	\$30.00	\$2.00	\$0.00	\$32.00
1481	2022	Boat 11-50 Hsp. Registration Renewal	\$20.00	1	\$20.00	\$1.00	\$0.00	\$21.00
1502	2023	Nonresident ATV Registration New and Rollover	\$115.00	6	\$690.00	\$12.00	\$0.00	\$702.00
1553	2023	Nonresident ATV Registration - Renewal	\$115.00	39	\$4,485.00	\$39.00	\$0.00	\$4,524.00
1567	2023	Nonresident Season Snowmobile Registration	\$119.00	30	\$3,570.00	\$30.00	\$0.00	\$3,600.00
1567	2023	Nonresident Season Snowmobile Registration	\$119.00	-2	(\$238.00)	\$0.00	\$0.00	(\$238.00)
1572	2023	Resident Snowmobile Registration - New/Rollover	\$55.00	-1	(\$55.00)	\$0.00	(\$137.50)	(\$192.50)
1572	2023	Resident Snowmobile Registration - New/Rollover	\$55.00	32	\$1,760.00	\$64.00	\$2,291.37	\$4,115.37
1575	2023	Resident Snowmobile Registration - Renewal	\$55.00	86	\$4,730.00	\$86.00	\$0.00	\$4,816.00
1580	2023	Resident ATV Registration Renewal	\$70.00	-1	(\$70.00)	\$0.00	\$0.00	(\$70.00)
1580	2023	Resident ATV Registration Renewal	\$70.00	-3	(\$210.00)	\$0.00	\$0.00	(\$210.00)
1580	2023	Resident ATV Registration Renewal	\$70.00	73	\$5,110.00	\$73.00	\$0.00	\$5,183.00
1581	2023	Resident ATV Registration New/Rollover	\$70.00	20	\$1,400.00	\$40.00	\$2,109.31	\$3,549.31
1692	2022	Resident Crossbow Hunting	\$26.00	2	\$52.00	\$2.00	\$0.00	\$54.00
1692	2023	Resident Crossbow Hunting	\$26.00	1	\$26.00	\$0.40	\$0.00	\$26.40
1699	2022	Resident Superpack	\$201.00	1	\$201.00	\$2.00	\$0.00	\$203.00
1699	2023	Resident Superpack	\$201.00	3	\$603.00	\$6.00	\$0.00	\$609.00
1710	2023	Res Service Depend Hunting and Fishing Combo	\$20.00	1	\$20.00	\$2.00	\$0.00	\$22.00
1713	2022	Migratory Waterfowl Hunting Permit	\$7.25	2	\$14.50	\$0.50	\$0.00	\$15.00
1713	2023	Migratory Waterfowl Hunting Permit	\$7.25	1	\$7.25	\$0.25	\$0.00	\$7.50
1744	2023	Resident Archery Hunting & Fishing Combo	\$43.00	1	\$43.00	\$0.80	\$0.00	\$43.80
1751	2022	Resident Hunting & Fishing Combo	\$43.00	10	\$430.00	\$20.00	\$0.00	\$450.00
1751	2023	Resident Hunting & Fishing Combo	\$43.00	21	\$903.00	\$42.00	\$0.00	\$945.00
1752	2022	Resident Hunting	\$26.00	8	\$208.00	\$16.00	\$0.00	\$224.00
1752	2023	Resident Hunting	\$26.00	1	\$26.00	\$2.00	\$0.00	\$28.00
1753	2022	Resident Fishing	\$25.00	-1	(\$25.00)	\$0.00	\$0.00	(\$25.00)
1753	2022	Resident Fishing	\$25.00	10	\$250.00	\$20.00	\$0.00	\$270.00
1753	2023	Resident Fishing	\$25.00	14	\$350.00	\$28.00	\$0.00	\$378.00
1753	2023	Resident Fishing	\$25.00	-1	(\$25.00)	\$0.00	\$0.00	(\$25.00)
1754	2022	Resident Archery Hunting	\$26.00	6	\$156.00	\$6.00	\$0.00	\$162.00
1754	2023	Resident Archery Hunting	\$26.00	3	\$78.00	\$3.00	\$0.00	\$81.00
1757	2022	Nonresident Hunting	\$115.00	1	\$115.00	\$2.00	\$0.00	\$117.00
1762	2022	1-Day Fishing	\$11.00	4	\$44.00	\$8.00	\$0.00	\$52.00
1765	2022	Nonresident 7-Day Fishing	\$43.00	3	\$129.00	\$6.00	\$0.00	\$135.00
1766	2022	Nonresident Season Fishing	\$64.00	28	\$1,792.00	\$56.00	\$0.00	\$1,848.00
1766	2023	Nonresident Season Fishing	\$64.00	4	\$256.00	\$8.00	\$0.00	\$264.00
1769	2022	3-Day Fishing	\$23.00	6	\$138.00	\$12.00	\$0.00	\$150.00
1772	2022	Nonresident Hunting & Fishing Combo	\$150.00	2	\$300.00	\$4.00	\$0.00	\$304.00
1782	2023	Coyote Night Hunting Permit	\$4.00	1	\$4.00	\$0.80	\$0.00	\$4.80
1782	2023	Coyote Night Hunting Permit	\$4.00	1	\$4.00	\$2.00	\$0.00	\$6.00
1783	2022	Lake & River Protection sticker - Other Registered Boats	\$44.00	39	\$1,716.00	\$39.00	\$0.00	\$1,755.00
1783	2022	Lake & River Protection sticker - Other Registered Boats	\$44.00	-1	(\$44.00)	\$0.00	\$0.00	(\$44.00)
1783	2023	Lake & River Protection sticker - Other Registered Boats	\$44.00	2	\$88.00	\$2.00	\$0.00	\$90.00
1786	2022	Resident Muzzleloader Hunting	\$13.00	2	\$26.00	\$2.00	\$0.00	\$28.00
1786	2023	Resident Muzzleloader Hunting	\$13.00	4	\$52.00	\$4.00	\$0.00	\$56.00
1790	2023	Resident Serviceman Hunt and Fish Combo	\$3.00	1	\$3.00	\$2.00	\$0.00	\$5.00
1796	2022	Resident Bear Hunting	\$10.00	2	\$20.00	\$4.00	\$0.00	\$24.00

1796	2023	Resident Bear Hunting	\$10.00	1	\$10.00	\$0.80	\$0.00	\$10.80
1825	2022	Migratory Waterfowl Upgrade Card	\$0.00	1	\$0.00	\$0.00	\$0.00	\$0.00
1825	2023	Migratory Waterfowl Upgrade Card	\$0.00	1	\$0.00	\$0.00	\$0.00	\$0.00
1852	2022	Spring/Fall Turkey	\$20.00	1	\$20.00	\$2.00	\$0.00	\$22.00
1852	2023	Spring/Fall Turkey	\$20.00	1	\$20.00	\$0.80	\$0.00	\$20.80
1852	2023	Spring/Fall Turkey	\$20.00	2	\$40.00	\$4.00	\$0.00	\$44.00
1871	2022	Saltwater Fishing Registry	\$0.00	7	\$0.00	\$0.00	\$0.00	\$0.00
1871	2022	Saltwater Fishing Registry	\$0.00	2	\$0.00	\$4.00	\$0.00	\$4.00
1871	2023	Saltwater Fishing Registry	\$0.00	1	\$0.00	\$2.00	\$0.00	\$2.00
1871	2023	Saltwater Fishing Registry	\$0.00	10	\$0.00	\$0.00	\$0.00	\$0.00
1901	2022	Resident Over-70 Lifetime License	\$8.00	3	\$24.00	\$0.00	\$0.00	\$24.00
1921	2022	Boat Over 115 Hsp Registration Renewal	\$34.00	-2	(\$68.00)	\$0.00	\$0.00	(\$68.00)
1921	2022	Boat Over 115 Hsp Registration Renewal	\$34.00	5	\$170.00	\$5.00	\$0.00	\$175.00
1925	2022	Boat 0-10 Hsp. Reg Ren w/Milfoil	\$30.00	31	\$930.00	\$31.00	\$0.00	\$961.00
1925	2023	Boat 0-10 Hsp. Reg Ren w/Milfoil	\$30.00	15	\$450.00	\$15.00	\$0.00	\$465.00
1926	2022	Boat 11-50 Hsp. Reg Ren w/Milfoil	\$35.00	40	\$1,400.00	\$40.00	\$0.00	\$1,440.00
1926	2023	Boat 11-50 Hsp. Reg Ren w/Milfoil	\$35.00	10	\$350.00	\$10.00	\$0.00	\$360.00
1927	2022	Boat 51-115 Hsp Reg Ren w/Milfoil	\$41.00	51	\$2,091.00	\$51.00	\$0.00	\$2,142.00
1927	2023	Boat 51-115 Hsp Reg Ren w/Milfoil	\$41.00	11	\$451.00	\$11.00	\$0.00	\$462.00
1928	2022	Boat Over 115 Hsp Reg Ren w/Milfoil	\$49.00	59	\$2,891.00	\$59.00	\$0.00	\$2,950.00
1928	2023	Boat Over 115 Hsp Reg Ren w/Milfoil	\$49.00	11	\$539.00	\$11.00	\$0.00	\$550.00
1929	2022	Boat PWC Reg Ren w/Milfoil	\$49.00	13	\$637.00	\$13.00	\$0.00	\$650.00
1929	2023	Boat PWC Reg Ren w/Milfoil	\$49.00	3	\$147.00	\$3.00	\$0.00	\$150.00
1930	2022	Boat 0-10 Hsp Reg New/Roll w/Milfoil	\$30.00	19	\$570.00	\$38.00	\$208.97	\$816.97
1931	2022	Boat 11-50 Hsp Reg New/Roll w/Milfoil	\$35.00	13	\$455.00	\$26.00	\$274.47	\$755.47
1932	2022	Boat 51-115 Hsp Reg New/Roll w/Milfoil	\$41.00	7	\$287.00	\$14.00	\$987.69	\$1,288.69
1932	2023	Boat 51-115 Hsp Reg New/Roll w/Milfoil	\$41.00	2	\$82.00	\$4.00	\$27.50	\$113.50
1933	2022	Boat Over 115 Hsp Reg New/Roll w/Milfoil	\$49.00	9	\$441.00	\$18.00	\$11,057.07	\$11,516.07
1933	2023	Boat Over 115 Hsp Reg New/Roll w/Milfoil	\$49.00	1	\$49.00	\$2.00	\$0.00	\$51.00
1934	2022	Boat PWC Reg New/Roll w/Milfoil	\$49.00	6	\$294.00	\$12.00	\$855.56	\$1,161.56
1960	2023	Dog Training and Hunting	\$12.00	1	\$12.00	\$0.80	\$0.00	\$12.80
Grand Totals:				802	\$41,522.75	\$1,030.75	\$17,674.44	\$60,227.94

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.

Property Tax Stabilization for Seniors: Allows certain senior residents to stabilize, or freeze, the property taxes on their homestead.

1. Have to be a permanent resident of Maine.
2. Need to be 65 or older as of April 1 of the upcoming year.
3. Have to have owned a homestead in Maine for at least ten years as of April 1 of the upcoming year. If homestead has changed during ten-year period, must list prior address(s) and years it was your homestead. The ten-year period is not required to be consecutive.
4. Declare this homestead as your permanent residence
5. Can not claim or receive a homestead property tax exemption for any other property.
6. Have to reapply annually on or before December 1st of each year.

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.

2021/2022 Abatements

ACCT	Name	Amount
2052	Johnson, James H & Nicholas J	\$1,029.69
2076	CBT Too LLC	\$2,036.94
924	Richard E. Hansen	\$346.29
1168	Mildred Gilbert	\$0.00
1386	Norma Lipsen	\$39.50
223	Amy Blair	\$177.63
1178	Inspired Missions	\$194.22
	Confidential	\$1,018.92
Total of 8		\$4,843.19

2021/2022 SUPPLEMENTALS

ACCT	Name	Amount
80	Town of Denmark	\$3,200.00
1956	Meech, Charles Jr	\$416.67
566	Gretchen & Paul Scheiman	\$11,311.00
959	Gloria & Jason Pingree	\$1,088.00
221	Eric Johnson	\$171.87
Total of 5		\$16,187.54

2022/2023 ABATEMENTS

7/1/2022 to 4/30/2023

ACCT	Name	Amount
19	Leroy Crow	\$1,272.59
473	Roger Dunn/Susanne Richards	\$404.80
655	Andrew & Laurie Kruczek	\$117.14
1280	Camp Gowdy LLC	\$271.34
1194	Camp Gowdy LLC	\$1,742.56
Total of 5		\$3,808.43

2022/2023 SUPPLEMENTALS

7/1/2022 to 4/30/2023

ACCT	Name	Amount
1194	Camp Gowdy LLC	\$2,242.21
Total of 1		\$2,242.21

ASSESSOR'S REPORT

Real Estate	\$ 308,839,360.00
Total Assessed Value	\$ 308,839,360.00
Tax Rate	\$ 12.65
Exemption of Property:	
Blind Exemption	\$ 7,600.00
Veteran's Exemption	\$ 399,000.00
<u>Homestead Exemptions</u>	<u>\$ 8,977,500.00</u>
Total Exemptions	\$ 9,384,000.00

REPORT OF TAX COLLECTOR

Thru 4/30/2023

2023 Taxes Committed, August 9, 2022	\$ 3,906,817.90
2023 Supplemental Tax Bills	\$ 2,242.21
Paid to Treasurer	\$ 3,624,229.58
Abated by Assessors	\$ 3,808.43
2023 Taxes Paid in 2022	<u>\$ 16,058.96</u>
Uncollected Taxes	\$ 264,963.14
Taxes Collected:	
2021 Tax Liens	\$ 29,038.18
2022 Tax Liens	\$ 25,955.79
2023 Supplemental Taxes	\$ 2,242.21
2023 Real Estate Taxes	\$3,624,299.58
2024 Prepayments	<u>\$ 5,682.82</u>
Taxes Collected	\$3,687,218.58

Warrant Explanation by Article for Fiscal Year 2024
Prepared by Town Manager

7	ADMIN TOWN CHARGES	\$ 427,941.00
This article includes expenditures for the operations of the Clerk's Office, Town Manager and the Town Office in general. Expenses such as wages, employee benefits, elections, software, technology, utilities, advertising, supplies, dues, annual audit and website.		
8	SELECT BOARD	\$ 12,000.00
This article determines the total annual compensation for the Board, as a whole. At the first properly called Select Board meeting the members vote to apportion among its members the compensation approved.		
9	PUBLIC WORKS	\$ 548,714.00
This article includes expenditures for the operations of the Public Works Department. Expenses such as wages(including the Transfer Station Attendants), employee benefits, dues, uniforms, sand&salt, misc. road expenses/maintenance, equipment maintenance, utilities, sand&gravel and general supplies.		
10	TRANSFER STATION	\$ 142,424.00
This article includes expenditures for the disposal of solid waste, recycling, general supplies and utilities.		
11	PUBLIC SAFETY	\$ 95,216.00
This articles includes all expenditures for the operations of the Fire Department and First Responders. Expenses such as wages, software, dues, supplies, training, utilities, vehicle fuel, equipment maintenance and annual testing.		
12	AMBULANCE	\$ 8,000.00
This article is for the annual fee charged by United Ambulance to provide medical care and ambulance transport for the Town of Denmark.		
13	E911	\$ 7,369.00
This articles includes all expenditures for the E-911 Officer. Expenses such as wages and mileage reimbursement.		
14	CODE ENFORCEMENT OFFICER	\$ 50,541.00
This articles includes all expenditures for the Code Enforcement Officer. Expenses such as wages, mileage reimbursement and cell phone.		
15	TAX ASSESSMENT	\$ 38,296.00
This articles includes all expenditures for the Tax Assessment. Expenses such as contractual obligations with Atlantic Valuation Services, assessor data entry clerk wages, software, map updates and AXISGIS online mapping.		
16	INSURANCE COVERAGE	\$ 42,879.00
This article includes insurance policies for all municipal buildings and properties, all vehicles and equipment, including the compactor and containers at the Transfer Station, liability insurance, accidental volunteer insurance, recreation accident insurance and fire figter volunteer insurance.		
17	VEHICLE FUEL	\$ 52,500.00
This article covers vehicle and equipment fuel expense for the Public Works Department.		
18	LEGAL	\$ 15,000.00
This article includes expenses for legal services for all departments. Expenses may range from contract review, zoning issues, personnel issues, request for proposal reviews and general legal advise when outside of Maine Municipal Association scope.		
19	STREET LIGHTING	\$ 5,748.00
This article includes the CMP bill for the street lights, Bicentennial Park and Recreational Field.		
20	GENERAL ASSISTANCE	\$ 2,000.00
This article allots funds to assist residents in time of need, who qualify for general assistance.		
21	BUILDING AND REPAIR	\$ 5,350.00
This article includes expenses for all municipal building repairs which may arise throughout the year and regular maitnenance. It also includes required inspections of fire extinguishers and suppressant.		
22	PLANNING BOARD	\$ 9,031.00
This article includes expenditures relating to Planning Board activities, including secretary wages, advertising, supplies, training, dues and a small legal expense budget. Larger legal expenses are covered under the general legal budget.		

23	PB - SHORELAND REQ	\$ 3,000.00
This article was requested funds from the Planning Board, the Town's current Shoreland Zoning Ordinance needs review for compliance with the mandated State Shoreland Zoning Law and the Planning Board has requested this money in order to hire a third party consultant, Southern Maine Regional Planning and Development, to help guide them in this process.		
24	BOARD OF APPEALS	\$ 3,495.00
This article includes expenditures relating to Board of Appeals activities, including secretary wages, advertising, supplies, training, dues and a small legal expense budget. Larger legal expenses are covered under the general legal budget.		
25	YOUTH ACTIVITIES	\$ 12,501.00
This article includes expenditures relating to all activities of the recreational department, including an annual stipend for the Rec Director, cost of equipment for sports programs, referees, umpires, dues, background checks and uniforms.		
26	FIREWORKS	\$ 6,000.00
This article covers the cost for the annual Town Fireworks. Most years there are donations to this event, these donations are designated in an assigned fund and we have been fortunate to be able to cover the cost of this event with these funds. No taxes are raised to cover the cost of this event.		
27	ANIMAL CONTROLL	\$ 2,017.00
This article includes the cost to cover the State requirement that all Municipalities appoint an Animal Control Officer to enforce the Animal Welfare laws within our municipality. Denmark pays our ACO on a per call basis and mileage.		
28	HARVEST HILLS	\$ 1,197.00
This article supports the local animal shelter who has also been a support to our ACO. The service provided by Harvest Hills is greatly appreciated and much needed in our local area. In 2022 they not only took in over 500 animals but they've provided medical treatment to many of these animals and in some cases, emergency surgery. The shelter receives funding from local municipalities, grants and donations. The amount of money in this article is equivalent to \$1.00 per capita based on the 2020 Census.		
29	ROAD IMPROVEMENTS	\$ 500,000.00
This article is usually one of our larger ones we vote on each year, and one of the most discussed amongst the budget committee and Select Board. This year after much discussion it was agreed upon to transfer \$230,000 from Unassigned, \$100,000 from DOT Block Grant Fund and raise by taxation \$170,000. This year there are many roads which need repair from the several storms we have had in the past six months. The major road improvements schedule such as paving will be maintained as funds allow.		
30	PW BACKHOE	\$ 170,000.00
We can usually expect some type of Capital Equipment request on our warrant. This year it is the purchase of a Backhoe. This will replace the 2005 JD. The 2017 JD will be utilized at the Transfer Station and used by Public Works when needed. The 2005 will be traded towards the new purchase.		
31	PERLEY MILLS	\$ 5,000.00
This article was approved by the Perley Mills Community Forest Committee. These funds are transferred from the designated Perley Mills fund and are used to cover the property taxes paid to the Town of Bridgton, cost associated with the maintenance of the road, and mowing.		
32	PERLEY MILLS/DENMARK TAXES	\$ 3,200.00
This article was approved by the Perley Mills Community Forest Committee. This amount will be paid to the Town in lieu of property taxes for the loss of tax dollars.		
33	EMERGENCY FUEL	\$ 5,000.00
This article allows the Select Board to spend funds from Unassigned for the purpose of emergency fuel.		
34	AGENCY REQUEST	\$ 7,799.00
This article is the sum of outside agency request. A breakdown is located in the warrant.		
35	SALAVATION ARMY	\$ 500.00
This outside agency request was separated from the previous article because a resident/budget committee member asked to have the option of voting on this one request independently .		

36	LIBRARY	\$ 7,000.00
<p>This article helps fund the Denmark Library. The contribution the library receives from the town equates to 22.2% of the library's total income, besides the support they receive from the Town they hold 2 fundraising events, receive grant funds and most of their income is from supporter donations. The library is the Town's primary source of free WIFI. Some events they provide to the community are a monthly Coffee Cafe and Monthly Book Club. They hope to provide the community in the near future with a mini free library.</p>		
37	DAC	\$ 2,500.00
<p>This article helps fund children programs at the Denmark Arts Center. The DAC offers several youth camps throughout the summer months, and was able to offer it's Sensory Music/Art camps free last year. They continue their "pay-what-you-san" Family Fund Day performances. The Dam Jam Revival was a huge success and the DAC appreciated the support they received from the community.</p>		
38	HISTORICL SOCIETY	\$ 1,000.00
<p>This article helps support the Denmark Historical Society in their efforts to preserve the history and artifacts of the community.</p>		
39	UNANTICIPATED	\$ 12,000.00
<p>This article is for unanticipated or emergency expenses which may arise during the fiscal year. This fiscal year the Select Board has expended out of this for defibrillalor batteries and pads, accounting expenses and will offset overrun of fuel expenses at year end.</p>		
40	COMP PLAN	\$ 1,000.00
<p>This article will be used for any expenses incurred from updating of the Town Comprehensive Plan.</p>		
41	WATER ORDINANCE REVIEW	\$ 2,500.00
<p>The funds from this article will be combined with the rollover of funds from FY 23 and will be used for expenses incurred during the process of updating the Town's Large Scale Water Extraction Ordinance. The ordinance is being reviewed by a committee of 5 who will make suggested amendments to the Select Board. The Select Board will have the Town's legal counsel and environmental consultant review any final draft prior to presenting it to the voters.</p>		
42	CONSERVATION	\$ 5,000.00
<p>The Town receives funds each year for reimbursement of Tree Growth Exemptions. The Town has a Conservation Reserve Account which was established several years ago for the future purchase of conservation lands, promotion of conservation education, and conduct conservation projects by the Town independently or in partnership with conservation organizations.</p>		
43	REVENUES - EXCISE TAX - STATE REVENUE	\$ 325,000.00
<p>The Town each year anticipates what we may receive in Excise Tax and Estimated State Revenue Share based on prior years. These are "anticipated revenues" we use to offset the total municipal appropriations. This year we estimate we will receive \$100,000 from State Revenue Share and anticipate we will collect \$225,000 in excise tax.</p>		
44	DOT BLOCK GRANT	
<p>The Town each year receives funds from the Maine Local Road Assistance Program, the amount in prior years has average \$55,000 . These funds are held in a committed fund and must be used for road projects. Each year the Town must report to the State if we used any of the funds or if we have "banked" the funds. If we have used the funds we must specify on what type of project we used the fund for whether it was a single project or paving/rebuild etc. If we do not report then we do not qualify for the program.</p>		
45	WINTER ROAD MAINTENANCE - PUBLIC EASEMENTS	
<p>There are several private roads which the Town has been granted Public Easements and in return the Town performs winter maintenance. These roads have been brought to Town specifications and maintained to those specifications. The Public Works Director inspects these roads prior to the start of the winter season in order to assure the maintenance can be carried out efficiently and safely.</p>		
46	SNOWMOBILE REGISTRATION FEES REIMBURSEMENT	
<p>Each year the Town receives monies from the Department of Inland Fisheries and Wildlife for snowmobile registration fee reimbursement, these monies are transferred to the Denmark Draggers Snowmobile Club to help with trail maintenance.</p>		
47	DISPOSAL OF TOWN EQUIPMENT	
<p>This allows the Select Board to dispose of Town Property with a value of \$30,000 or less and to place it in a Capital fund for the department that maintained and used the equipment and to also appropriate and expend from the Capital fund.</p>		

48	PROPERTY TAX LEVY
The Tax Levy is the municipal, school and county budgets combined less all revenues. The property tax levy limit (cap) is a calculated growth limit created by Maine law and is often referred to as the "LD 1 limit." Approving this article is required in the event the tax commitment is greater than the property tax levy limit. Voting on this article by secret ballot is required by State law.	
49	PROPERTY TAX DUE DATES
Establishes due dates to collect taxes twice a year. Collecting taxes in October and April allows 6 months between due dates. This provides a good balance in maintaining cash flow without the need to borrow, while ensuring town services, schools and the county is funded as committed. The interest rate is the maximum allowed by the State Treasurer.	
50	ABATED TAXES AND OVERPAYMENT OF TAXES
No interest will be paid on abated taxes or on overpayment of taxes pursuant to 36 M.R.S.A. §506 (A).	
51	TAX ABATEMENT GRANTED
When the Select Board grants a tax abatement it is expended from overlay funds or, if necessary the unassigned fund.	
52	ACCEPTANCE OF PREPAYMENT OF TAXES
Approval of this article is required by law to accept prepayment of taxes. 36 M.R.S.A. §506.	
53	WAIVER OF FORECLOSURE OF TAX LIEN
36 M.R.S.A. § 944. The municipal treasurer, when so authorized by the inhabitants of the municipality, or in the case of a city by the legislative body thereof, may waive the foreclosure of a tax lien mortgage by recording a waiver of foreclosure in the registry of deeds in which the tax lien certificate is recorded before the right of redemption therefrom shall have expired.	
54	CARRY FORWARD OF ACCOUNT BALANCES
This allows the Select Board to carry forward any unused account balances to the next fiscal year, if they find it advisable to do so. Road Improvement funds are an example.	
55/57	OVERRUN OF ACCOUNTS
Any overrun of an account/department at the end of the fiscal year is offset by the use of the unassigned fund.	
56	TRANSFER BETWEEN FUNDS
This allows the Select Board to transfer appropriated funds from one account to another as long as the grand total of all appropriations are not exceeded.	
58	GIFTS OF MONEY/PERSONAL PROPERTY
This allows the Select Board to accept or reject gifts of personal properties and donations, and to appropriate those funds as specified.	
59	ACCEPTANCE OF OUTSIDE FUNDS
This allows the Select Board to accept outside funds such as monies from State, Federal and other sources, to sign contracts when necessary and to appropriate the funds.	
60	APPLY FOR OUTSIDE FUNDS
This allows the Select Board to apply for grants, to sign contracts when necessary and to appropriate the funds.	
61	ISSUANCE OF RELEASE DEEDS
This allows the Select Board to issue release deeds on properties for the purpose of releasing a lien due to inadvertence.	
62	DISPOSITION OF TAX ACQUIRED PROPERTY
This authorizes the Select Board with the assistance of the Tax Acquired Property Committee to dispose of tax acquired property. There are state laws governing the sale of tax acquired property of qualifying seniors.	
63/64	CLOSURE OF ROADS TO WINTER MAINTENANCE
This is the list of the roads closed to winter maintenance and the vote satisfies the state law establishing the Select Board's decision to be the final determination.	
65-69	ORDINANCE ARTICLES
There are five articles in which you will be asked to vote on amendments and or revisions to the Town's Zoning Ordinance , Zoning Map and Comprehensive Plan. A synopsis of each is included in the warrant. Full certified, attested copies of the amendments/revisions are on file at the clerk's office and can also be found on the Town's website under the documents page - ordinances- 2023 proposed amendments.	

TOWN ASSESSMENTS
APPROVED FY 23 * PROPOSED FY 24

Warrant Articles	Approved 2022-2023	Proposed FY 24 Budget	Raise by Taxation	Carry Forward	Unassigned	Other Transfer Anticipated Rev
Administration (Town Charges)	\$ 406,146.00	\$ 439,941.00	\$ 439,941.00			
Public Works Department	\$ 542,007.00	\$ 548,714.00	\$ 548,714.00			
Transfer Station	\$ 140,568.00	\$ 142,424.00	\$ 142,424.00			
Fire Department	\$ 85,380.00	\$ 95,216.00	\$ 95,216.00			
Ambulance	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00			
E911 Officer Department	\$ 7,416.00	\$ 7,369.00	\$ 7,369.00			
Code Enforcement Dept	\$ 79,437.00	\$ 50,541.00	\$ 50,541.00			
Assessing	\$ 30,013.00	\$ 38,296.00	\$ 38,296.00			
Property & Vehicle Insurance	\$ 35,265.00	\$ 42,879.00	\$ 42,879.00			
Vehicle Fuel	\$ 37,500.00	\$ 52,500.00	\$ 52,500.00			
Legal Counsel	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00			
Street Lights	\$ 4,200.00	\$ 5,748.00	\$ 5,748.00			
General Assistance	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00			
Building & Repair	\$ 5,350.00	\$ 5,350.00	\$ 5,350.00			
Planning Board	\$ 9,378.00	\$ 9,031.00	\$ 9,031.00			
Board of Appeals	\$ 1,650.00	\$ 3,495.00	\$ 3,495.00			
Youth Activities	\$ 11,614.00	\$ 12,501.00	\$ 12,501.00			
Fireworks	\$ 6,000.00	\$ 6,000.00				\$ 6,000.00
Animal Control	\$ 3,693.00	\$ 2,017.00	\$ 2,017.00			
Harvest Hills Animal Shelter	\$ 1,150.00	\$ 1,197.00				\$ 1,197.00
Capital Road Projects	\$ 484,155.00	\$ 500,000.00	\$ 170,000.00		\$ 230,000.00	\$ 100,000.00
Perley Mills Comm Forest	\$ 5,000.00	\$ 5,000.00				\$ 5,000.00
Perley Mills/Denmark Taxes	\$ 3,200.00	\$ 3,200.00				\$ 3,200.00
Emergency Municipal Fuel	\$ 5,000.00	\$ 5,000.00			\$ 5,000.00	
Outside Agencies	\$ 8,449.00	\$ 7,799.00	\$ 7,799.00			
Salvation Army		\$ 500.00	\$ 500.00			
Denmark Public Library	\$ 7,000.00	\$ 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			
Unanticipated Expenses	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00			
Conservation/Tree Growth Penalties	\$ 5,000.00	\$ 5,000.00				\$ 5,000.00
Realestate Recount	\$ 25,000.00	\$ -				
Water Ordinance Review	\$ 5,000.00	\$ 2,500.00	\$ 2,500.00			
Public Works Garage- Capital Project	\$ 25,000.00	\$ -				
Public Works Truck - Capital Equip	\$ 50,000.00	\$ -				
PLANNING BOARD - SHORELAND REQ		\$ 3,000.00	\$ 3,000.00			
Comprehensive Plan	\$ -	\$ 1,000.00				\$ 1,000.00
Public Works Backhoe	\$ -	\$ 170,000.00			\$ 170,000.00	
Anticipated Revenues	\$ 300,000.00	\$ 325,000.00				\$ 325,000.00
Grand Total	\$2,370,071.00	\$2,538,718.00	\$1,687,321.00	\$ -	\$405,000.00	\$446,397.00

TOWN OF DENMARK
WARRANT FOR TOWN MEETING
Friday, June 2, 2023 and Saturday, June 3, 2023

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 2nd day of June, 2023 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 3rd day of June 2023 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 alternate member of the Board of Directors for MSAD#72 for a term of one year.
- c. Two members of the Planning Board for a term of three years.
- d. One member of the Planning Board for a term of two years.

ARTICLE 3. 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 \$427,941 for **Administration Town Charges.**

(Selectmen Recommend this be done 3-0.)

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

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 6-0.)

TOWN OF DENMARK
WARRANT FOR TOWN MEETING
Friday, June 2, 2023 and Saturday, June 3, 2023

ARTICLE 9. To see if the Town will vote to raise by taxation and appropriate **\$548,714** for the **Public Works Department.**

(Selectmen Recommend this be done 3-0.)

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

ARTICLE 10. To see if the Town will vote to raise by taxation and appropriate **\$142,424** for the **Transfer Station, Septic Waste Disposal and Recycling.**

(Selectmen Recommend this be done 3-0.)

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

ARTICLE 11. To see if the Town will vote to raise by taxation and appropriate **\$95,216** for the **Public Safety Department (Fire Department/Fire Responders).**

(Selectmen Recommend this be done 3-0.)

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

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 6-0.)

ARTICLE 13. To see if the Town will vote to raise by taxation and appropriate **\$7,369** for the **E911 Officer Department.**

(Selectmen Recommend this be done 3-0.)

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

ARTICLE 14. To see if the Town will vote to raise by taxation and appropriate **\$50,541** the **Code Enforcement Department.**

(Selectmen Recommend this be done 3-0.)

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

ARTICLE 15. To see if the Town will vote to raise by taxation and appropriate **\$38,296** for the **Tax Assessment Department.**

(Selectmen Recommend this be done 3-0.)

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

ARTICLE 16. To see if the Town will vote to raise by taxation and appropriate **\$42,879** for **Property & Vehicle Insurance Coverage.**

(Selectmen Recommend this be done 3-0.)

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

ARTICLE 17. To see if the Town will vote to raise by taxation and appropriate **\$52,500** for **Vehicle Fuel.**

(Selectmen Recommend this be done 3-0.)

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

TOWN OF DENMARK
WARRANT FOR TOWN MEETING
Friday, June 2, 2023 and Saturday, June 3, 2023

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 6-0.)

ARTICLE 19. To see if the Town will vote to raise by taxation and appropriate **\$5,748** for **Street Lighting, Bicentennial Park Lighting, and Recreational Complex Lighting.**

(Selectmen Recommend this be done 3-0.)

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

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 6-0.)

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 6-0.)

ARTICLE 22. To see if the Town will vote to raise by taxation and appropriate **\$9,031** for the expenses of the **Planning Board.**

(Selectmen Recommend this be done 3-0.)

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

ARTICLE 23. To see if the Town will vote to raise by taxation and appropriate **\$3,000, requested by the Planning Board,** for the expense of hiring a third-party consultant for the purpose of **updating the Town's Shoreland Zoning Ordinance per Maine Department of Environmental Development.**

(Selectmen Recommend this be done 3-0.)

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

ARTICLE 24. To see if the Town will vote to raise by taxation and appropriate **\$3,495** for the expenses of the **Board of Appeals.**

(Selectmen Recommend this be done 3-0.)

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

ARTICLE 25. To see if the Town will vote to raise by taxation and appropriate **\$12,501** for **Denmark Youth Activities.**

(Selectmen Recommend this be done 3-0.)

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

ARTICLE 26. 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. 5.1)

TOWN OF DENMARK
WARRANT FOR TOWN MEETING
Friday, June 2, 2023 and Saturday, June 3, 2023

ARTICLE 27. To see if the Town will vote to raise by taxation and appropriate **\$2,017** for **Animal Control** expenditures.

(Selectmen Recommend this be done 3-0.)

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

ARTICLE 28. To see if the Town will vote to transfer and appropriate **\$1,197** 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 6-0.)

ARTICLE 29. To see if the Town will vote to transfer and appropriate **\$230,000** from the **Unassigned Fund Balance**, **\$100,000** from the **Assigned Fund DOT Block Grant** and raise by taxation and appropriate **\$170,000** for a total of **\$500,000** to cover the cost of **Road Improvements**.

(Selectmen Recommend this be done 3-0.)

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

ARTICLE 30. To see if the Town will vote to transfer and appropriate **\$170,000** from the **Unassigned Fund Balance** (surplus) for the purchase of a new **Backhoe for the Public Works Department**.

(Selectmen Recommend this be done 3-0.)

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

ARTICLE 31. To see if the Town will take up to **\$5,000** from the **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 5-1.)

ARTICLE 32. 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.

(Selectmen Recommend this be done 3-0.)

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

ARTICLE 33. 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 6-0.)

ARTICLE 34. To see if the Town will vote to raise by taxation and appropriate **\$7,799** for **Agency Requests** as detailed below:

**TOWN OF DENMARK
WARRANT FOR TOWN MEETING
Friday, June 2, 2023 and Saturday, June 3, 2023**

Tri County Mental Health	\$1,200
Community Concepts	\$1,000
Lakes Environmental Association	\$1,000
Saco River Corridor Commission	\$600
Androscoggin Home Health	\$500
Life Flight Foundation	\$599
Seniors Plus	\$500
S.W. Oxford County Nutrition	\$500
Safe Voices	\$500
Eastern Slope Regional Airport	\$500
American Red Cross	\$500
Sexual Assault Prevention	\$300
Cancer Resource Center	\$100

(Selectmen Recommend this be done 3-0.)

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

ARTICLE 35. To see if the Town will vote to raise by taxation and appropriate **\$500** for the **Salvation Army**.

(Selectmen Recommend this be done 3-0.)

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

ARTICLE 36. To see if the Town will vote to raise by taxation and appropriate **\$7,000** for the **Denmark Library**.

(Selectmen Recommend this be done 3-0.)

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

ARTICLE 37. 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 6-0.)

ARTICLE 38. 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 6-0.)

ARTICLE 39. To see if the Town will vote to raise by taxation and appropriate **\$12,000** to meet **Unanticipated Expenses and Emergencies** that occur during the fiscal year.

(Selectmen Recommend this be done 3-0.)

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

ARTICLE 40. To see if the Town will vote to transfer and appropriate **\$1,000** from the **Assigned Fund Balance “Comprehensive Plan”** for expenditures which may arise while updating the Town’s Comprehensive Plan.

(Selectmen Recommend this be done 3-0.)

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

TOWN OF DENMARK
WARRANT FOR TOWN MEETING
Friday, June 2, 2023 and Saturday, June 3, 2023

ARTICLE 41. To see if the Town will raise by taxation and appropriate **\$2,500** for any expenditures which may arise from reviewing and amending the **Town’s Water Extraction Ordinance**.

(Selectmen Recommend this be done 3-0.)

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

ARTICLE 42. To see if the Town will vote to transfer up to the first **\$5,000** of funds received from State Tree Growth Reimbursement to a **Town Conservation Reserve Account** for the future purchase of conservation lands, promotion of conservation education, and conduct 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 6-0.)

ARTICLE 43. To see if the Town will vote to apply **\$325,000** (\$225,000 Excise Tax, \$100,000 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 6-0.)

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 6-0.)

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.

(Selectmen Recommend this be done 3-0.)

(Budget Committee Recommend this be done. 4-2)

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 fiscal year to the Denmark Dragers Snowmobile Club for trail maintenance.

(Selectmen Recommend this be done 3-0.)

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

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 and expend said capital reserve funds for the purchase of equipment for said Department. Such expenditures shall be approved at a properly called board meeting.

(Selectmen Recommend this be done 3-0.)

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

TOWN OF DENMARK
WARRANT FOR TOWN MEETING
Friday, June 2, 2023 and Saturday, June 3, 2023

ARTICLE 48. To see if the Town will vote to increase the property tax levy established for the Town by Maine State Law LD1, M.R.S. Title 30-A §5721-A, in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than the property tax levy limit.

(Note: It is not projected that the Town's budget will exceed tax limits established by State Law, but as a preventive housekeeping action it is recommended the Town vote to approve.) This Article shall be voted on by secret ballot.

(Selectmen Recommend this be done 3-0.)

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

BUSINESS ARTICLES

ARTICLE 49. To see if the Town will vote to fix the date of October 12, 2023 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 13, 2023 and the date of April 12, 2024 as the date when the second one-half of taxes are due and payable, with interest on the second installment to start on April 13, 2024 and that an interest rate of 8 % per annum be charged on unpaid taxes. (This is the maximum rate that can be charged)

(Selectmen Recommend this be done 3-0.)

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

ARTICLE 50. To see if the Town will vote to pay no interest on abated taxes or overpayment of taxes pursuant to 36 M.R.S.A. § 506 (A).

(Selectmen Recommend this be done 3-0.)

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

ARTICLE 51. To see if the town will vote to authorize the Board of Selectmen to pay tax abatements granted with overlay funds or, if necessary, from the Unassigned Fund.

(Selectmen Recommend this be done 3-0.)

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

ARTICLE 52. 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 3-0.)

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

ARTICLE 53. 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 M.R.S.A. § 944.

(Selectmen Recommend this be done 3-0.)

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

ARTICLE 54. 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 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 3-0.)

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

**TOWN OF DENMARK
WARRANT FOR TOWN MEETING
Friday, June 2, 2023 and Saturday, June 3, 2023**

ARTICLE 55. To see if the Town will vote to appropriate all overrun of Town accounts as of the close of the Fiscal Year from the Unassigned Fund.

(Selectmen Recommend this be done 3-0.)

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

ARTICLE 56. To see if the Town will vote to authorize the Board of Selectmen, to transfer funds between appropriation accounts as long as the grand total of all appropriations is not exceeded. Any such transfers to be approved only at a properly called public meeting of the Selectmen.

(Selectmen Recommend this be done 3-0.)

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

ARTICLE 57. To see if the Town will vote to authorize the Board of Selectmen to cover overruns in the fiscal year budget with overlay funds.

(Selectmen Recommend this be done 3-0.)

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

ARTICLE 58. 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 3-0.)

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

ARTICLE 59. 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 3-0.)

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

ARTICLE 60. 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 2023-24 fiscal year.

(Selectmen Recommend this be done 3-0.)

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

ARTICLE 61. 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 3-0.)

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

TOWN OF DENMARK
WARRANT FOR TOWN MEETING
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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 3-0.)

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

ARTICLE 63. 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 first house on right to the boat launch.
2. Walker Falls Rd from the ¾ mile marker to the Brownfield Town Line.

(Selectmen Recommend this be done 3-0.)

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

ARTICLE 64. 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 3-0.)

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

ORDINANCE ARTICLES

ARTICLE 65. Shall the Town vote to enact the proposed revisions and amendments to the **Zoning Ordinance of the Municipality of Denmark, Maine Section 8.8 Board of Appeals**. Synopsis is below.

An attested copy of the full text of this ordinance section, redlined with the proposed revision or amendment is on file at the Town Office and on the Town's website.

- *Clarifies jurisdiction of the Board of Appeals.*
- *Applicant shall submit with application:*
 - *10 copies of application and supporting document*
 - *10 copies of 11"x17" site plans along with 3 full size copies if applicable*
- *Certified mailing requirements are the responsibility of the applicant.*

ARTICLE 66. Shall the Town vote to enact the proposed revisions and amendments to the **Zoning Ordinance of the Municipality of Denmark, Maine Section 8.9 Planning Board**. Synopsis is below.

TOWN OF DENMARK
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An attested copy of the full text of this ordinance section, redlined with the proposed revision or amendment is on file at the Town Office and on the Town's website.

- *The cost associated with review of application shall be added to the application fee.*
- *Applicant shall submit with application:*
 - *10 copies of application and supporting document*
 - *10 copies of 11"x17" site plans along with 3 full size copies if applicable*
 - *Digital copy of application and supporting documents shall be submitted with application.*
- *Certified mailing requirements are the responsibility of the applicant.*
- *Delete: 8.9.1.8.2.6. Place a new residential principal or accessory structure in the Shoreland District.*
- *Delete: 8.9.2.13. If the Planning Board grants an approval, the Planning Board shall prepare, and the applicant shall record in the Oxford County Registry of Deeds, Findings of Fact and Conclusions of Law indicating the name of the current property owner, identifying the lot by reference to the last recorded deed in its chain of title, and indicating what approval was granted, including any conditions imposed by the Planning Board and the date on which the approval was granted. The approval shall be invalid until the certificate is recorded and shall be void if the certificate is not recorded within 90 days of the date of the final written approval. If a building permit related to the granted approval is required, the building permit application will be processed by the Code Enforcement Officer in due course after presentation of evidence of such recording and presentation of necessary building plans and specifications.*

ARTICLE 67. Shall the Town vote to enact the proposed revision to the **Zoning Ordinance of the Municipality of Denmark, Maine Section 5.18. Metallic Mineral Exploration and Mining.** Synopsis is below.

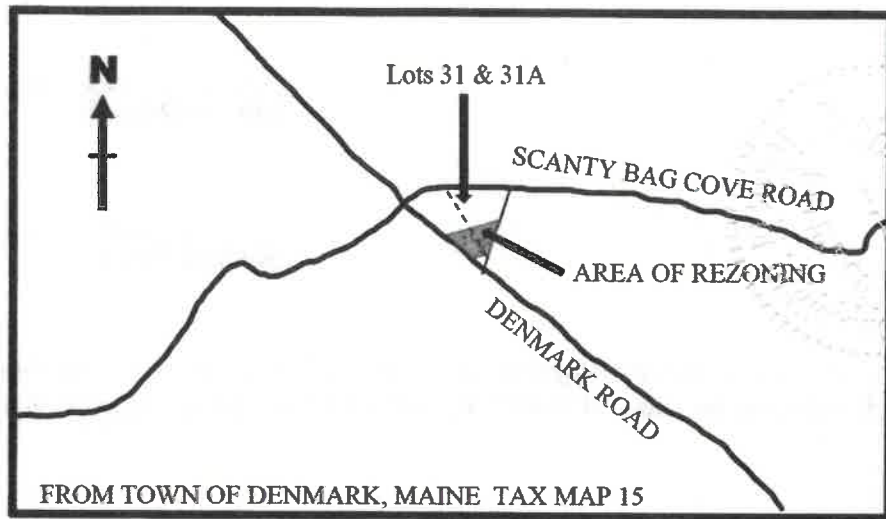
An attested copy of the full text of this ordinance section, redlined with the proposed revision or amendment is on file at the Town Office and on the Town's website.

- *The proposed ordinance provides metallic mineral exploration and mining rules and regulations for large-scale operations.*
- *Regulations address metallic mineral exploration and mining activities, locations, sizes, environmental matters, and decommissioning.*
- *The proposed ordinance regulates metallic mineral exploration and mining permitting, application-submission, construction, and reporting processes.*
- *Metallic minerals include ore or material to be excavated for its metallic mineral content; contains one or more metals like, but not limited to, gold, iron, aluminum, nickel, copper, zinc, lead, lithium, silver, mercury, platinum, bauxite, manganese, etc.; includes metallic materials incorporated, combined, or encased within other materials; are further classified into ferrous minerals and non-ferrous minerals; and does not include ores of thorium or uranium.*
- *Prohibited are activities, materials, and facilities related to beneficiation, smelting, tailings, tailings impoundment, ponds, and wet mine wastes.*
- *Related definitions are included.*
- *The provisions of Section 5.8, "Mineral Exploration And Mineral Extraction" are not amended.*

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ARTICLE 68. Shall the Town enact the amendment request to the **Town Zoning Map 15, portions of Lots 31 and Lots 31A from Resource Protection to 100 Foot Shoreland Stream.** Synopsis is below.

An attested copy of the full text of this ordinance section, redlined with the proposed revision or amendment is on file at the Town Office and on the Town’s website.



- *The map above depicts the area of rezoning.*
- *The properties are adjacent and are located at 507 Denmark Road.*
- *The associated water body is Beaver Brook.*
- *The request is to rezone a portion of each lot adjacent to Beaver Brook from Resource Protection District to Shoreland Stream District in accordance with the map and submission materials.*

ARTICLE 69. Shall the Town enact the proposed “**Future Land Use Plan**” to the Town of Denmark Comprehensive Plan 2020 and replace the current Future Land Use Plan? Synopsis is below.

A full copy of the proposed Future Land Use Plan is available online and at the Clerk’s Office.

- *The Future Land Use Plan identifies the natural resources within the community.*
- *It provides strategies to protect Denmark’s natural resources and groundwater.*
- *The Future Land Use Plan comments on the preservation of the rural character of the community.*

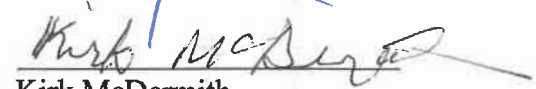
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**TOWN OF DENMARK
WARRANT FOR TOWN MEETING
Friday, June 2, 2023 and Saturday, June 3, 2023**

DENMARK BOARD OF SELECTMEN:



Andrew Kruczek, Chairman

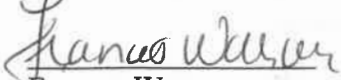


Kirk McDermith



Michael Stacy

A True Copy: Attest



Frances Warner
Town Clerk

The Selectmen hereby give notice that the Registrar of Voters will be in session at the Municipal Office on Thursday June 1, 2023, 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 OF DENMARK
RESULTS OF THE ANNUAL TOWN ELECTION AND MEETING
JUNE 3 & JUNE 4, 2022**

June 3, 2022-Annual Town Elections were from 8 AM to 8 PM. Town Clerk, Frances Warner opened the meeting and read the call.

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 3rd day of June, 2022 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 4th day of June, 2022 at 9:00 AM to act on the Articles in the Warrant beginning with Article 3.

ARTICLE 1. To elect a Moderator to preside at said meeting. Nominations were opened and **Jim Stacy** was nominated. There being no other nominations, it was voted to cease nominations. Three written ballots were cast and **Jim Stacy** was elected Moderator. Jim appointed **Lee Ellen Follett** as Deputy Moderator in his absence.

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.** **There was a total of 101 Votes cast.**

At 9:00 AM on June 4 the Clerk opened the meeting and read the following **Municipal Election Results:**

One open position on the Board of Selectman, Assessor and Overseer of the Poor for a term of three years:
Andrew Kruczek with 89 Votes.

One member of the Board of Directors for MSAD #72 for a term of three years:
Norma Snow with 89 Votes.

One alternate member of the Board of Directors of M.S.A.D. #72 for a one year term:
Rebecca M. Khiel with 89 Votes.

Three open positions on the Planning Board for a term of three years:

Thomas R. Lynch with 65 Votes.

Charles W. Flahive with 66 Votes.

There were 24 write ins:

Donna Dodge with 6 Votes

Laurie LaMountain with 5 Votes

One open position on the Planning Board for a one year term:

There were 20 write ins, Joseph Wightman with 10 Votes

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Jim Stacy led with the Pledge of Allegiance.

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.

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

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?

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

ARTICLE 5. To elect members of the **Budget Committee** as necessary to fill any vacancies. *(Two vacancies.)*
Two members for a term of 3 years.

Betty nominated Luke Allocco and Sean nominated Russell Stacy for a term of 3 years. There were no other nominations. Luke moved nominations cease.

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

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

Luke nominated Bertram Stacy, Betty nominated Michael Berube 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 AND FINANCIAL ITEMS

ARTICLE 7. To see if the Town will vote to raise by taxation and appropriate **\$406,146** for **Administration Town Charges.**

(Selectmen Recommend this be done. 3.0)

(Budget Committee Recommend this be done. 5.0)

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

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)

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

ARTICLE 9. To see if the Town will vote to raise by taxation and appropriate **\$542,007** for the **Public Works Department.**

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(Selectmen Recommend this be done. 3.0)

(Budget Committee Recommend this be done. 5.0)

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 \$140,568 for the **Transfer Station, Septic Waste Disposal and Recycling.**

(Selectmen Recommend this be done. 3.0)

(Budget Committee Recommend this be done. 5.0)

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 \$85,380 for the **Public Safety Department (Fire Department).**

(Selectmen Recommend this be done. 3.0)

(Budget Committee Recommend this be done. 5.0)

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

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)

It was moved and second. Discussion:

Ed Cooper asked what the \$8,000 gets the Town. He stated he waited 1 ½ hours for an ambulance which came from Cornish and it was over 2 ½ hours before they got to Bridgton Hospital.

Chris Wentworth responded that \$8,000 is paid to United Ambulance to provide 24/7 coverage to Denmark.

They (United) also have Mutual Aid Agreements with surrounding departments in case they do not have a unit available. In which case, they default to another department which could be Fryeburg, Sebago or Sacopee Rescue. There has been a shortage of EMS personnel everywhere in the State. More often, all departments have to reply on mutual aid departments to provide service to patients. Chris expressed condolences and again stated the entire State is challenged by the shortage of personnel.

Ed again spoke and stated there is a breakdown as the E911 dispatch did not know who was available and when they would respond. He made three calls. If he had known it would take 1 ½ hours, he would have driven to the hospital. 911 dispatch should have known who was available and who wasn't. He felt this should be looked into.

Chris responded that the communication centers are working with each other but there are challenges behind the system. We are located in the intersection of three counties. Oxford County dispatches for United Ambulance and for Bridgton, Sebago is a different dispatch center, being in Cumberland County and Sacopee Rescue is dispatched by the State dispatch. In the three or four town area, there are three dispatch centers which have communications between each other but they are not directly connected. The State is working on having a better computer connection between them.

Voted. Jim declared the article carries.

ARTICLE 13. To see if the Town will vote to raise by taxation and appropriate \$7,416 for the **E911 Officer Department.**

(Selectmen Recommend this be done. 3.0)

(Budget Committee Recommend this be done. 5.0)

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

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ARTICLE 14. To see if the Town will vote to raise by taxation and appropriate \$79,437 for the **Code Enforcement Department.**

(Selectmen Recommend this be done. 3.0)

(Budget Committee Recommend this be done. 5.0)

It was moved, second. Discussion:

Laurie LaMountain asked what the breakdown was for the \$79,437. Betty replied it covers mileage, cell phone, health and dental, Social Security, Medicare and wages for 32 hours week. The breakdown of expenses can be found in the Town Report. **Voted. Jim declared the article carries.**

ARTICLE 15. To see if the Town will vote to raise by taxation and appropriate \$30,013 for the **Tax Assessment Department.**

(Selectmen Recommend this be done 3.0)

(Budget Committee Recommend this be done. 5.0)

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 \$35,265 for **Property & Vehicle Insurance Coverage.**

(Selectmen Recommend this be done. 3.0)

(Budget Committee Recommend this be done. 5.0)

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 \$37,500 for **Vehicle Fuel.**

(Selectmen Recommend this be done. 3.0)

(Budget Committee Recommend this be done. 5.0)

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 \$15,000 for **Legal Counsel Services.**

(Selectmen Recommend this be done. 3.0)

(Budget Committee Recommend this be done. 5.0)

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 \$4,200 for **Street Lighting.**

(Selectmen Recommend this be done. 3.0)

(Budget Committee Recommend this be done.5.0)

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 \$2,000 for **General Assistance.**

(Selectmen Recommend this be done. 3.0)

(Budget Committee Recommend this be done. 5.0)

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

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)

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

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ARTICLE 22. To see if the Town will vote to raise by taxation and appropriate **\$9,378** for the expenses of the **Planning Board**.

(Selectmen Recommend this be done. 3.0)

(Budget Committee Recommend this be done. 5.0)

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 **\$1,650** for the expenses of the **Board of Appeals**.

(Selectmen Recommend this be done. 3.0)

(Budget Committee Recommend this be done.5.0)

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 **\$11,614** for **Denmark Youth Activities**.

(Selectmen Recommend this be done. 3.0)

(Budget Committee Recommend this be done. 5.0)

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

ARTICLE 25. To see if the Town will vote to authorize the Board of Selectmen to roll over any unexpended funds from the **Denmark Youth Activities** fund to an **Assigned Denmark Recreation** account and to expend out of such account if approved at a properly called board meeting.

(Selectmen Recommend this be done. 3.0)

(Budget Committee Recommend this be done. 5.0)

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

ARTICLE 26. 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)

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

ARTICLE 27. To see if the Town will vote to transfer and appropriate **\$3,693** 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)

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 **\$1,150** for the **Harvest Hills Animal Shelter**.

(Selectmen Recommend this be done. 3.0)

(Budget Committee Recommend this be done. 5.0)

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

ARTICLE 29. To see if the Town will vote to transfer and appropriate **\$101,404** from the **Committed Fund “Road Improvements”** and **\$382,751 from the Unassigned Fund Balance** for a total of **\$484,155** to cover the cost of **Road Improvements**.

- Hancock Pond Road Reclaim & Topcoat \$160,980

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- Transfer Station Topcoat \$ 19,600
- Mountain Road Shim & Overlay \$ 303,575

(Selectmen Recommend this be done. 3.0)

(Budget Committee Recommends transferring \$484,155 from the Unassigned Fund Balance. 5.0)

Micheal motioned to accept the Budget Committees recommendation. Second. There was discussion and it was voted Not to follow Budget Committee recommendation.

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

ARTICLE 30. To see if the Town will vote to transfer and appropriate \$50,000 from the **Unassigned Fund Balance** to be placed in an **Assigned Capital Equipment Account** and to allow the Select Board to expend from the account toward the purchase of a Truck/Plow/Sander package for the Public Works Department.

(Selectmen Recommend this be done. 3.0)

(Budget Committee Recommend this be done. 5.0)

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

ARTICLE 31. To see if the Town will take up to \$5,000 from the **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)

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

ARTICLE 32. 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.

(Selectmen Recommend this be done. 3.0)

(Budget Committee Recommend this be done. 5.0)

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

ARTICLE 33. 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)

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

ARTICLE 34. To see if the Town will vote to raise by taxation and appropriate \$8,449 for **Agency Requests** as detailed below:

Eastern Slope Airport	\$ 500
Community Concepts	\$1,000
MaineHome Care At Home	\$ 969
Lakes Environmental Association	\$1,000
Sexual Assault Prevention and Response Services	\$ 300
Saco River Corridor Commission	\$ 400
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	\$8,449

(Selectmen Recommend this be done. 3.0)

(Budget Committee Recommend this be done. 4.1)

It was moved, second. Discussion:

Michael Berube stated the Salvation Army is a private, tax exempt church and should not be included in our tax dollars. He would like to see the Salvation Army donation request separated from these request and have a separate warrant article. **Voted. Jim declared the article carries.**

ARTICLE 35. To see if the Town will vote to raise by taxation and appropriate \$7,000 for the **Denmark Library.**

(Selectmen Recommend this be done. 3.0)

(Budget Committee Recommend this be done. 5.0)

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 \$2,500 for the **Denmark Arts Center Programs & Events.**

(Selectmen Recommend this be done. 3.0)

(Budget Committee Recommend this be done. 5.0)

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

ARTICLE 37. 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)

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

ARTICLE 38. To see if the Town will vote to raise by taxation and appropriate \$12,000 to meet **Unanticipated Expenses and Emergencies** that occur during the fiscal year.

(Selectmen Recommend this be done. 3.0)

(Budget Committee Recommend this be done. 5.0)

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

ARTICLE 39. To see if the Town will vote to transfer and appropriate \$25,000 from the **Unassigned Fund Balance for Real Estate Recount Data Entry.**

Note: All data collected and updated from the recount is being entered into an older version of a CAMA real-estate software which the Town currently uses as the assessing software. This data will need to be manually inputted into a newer version of the TRIO software. It is in the best interest of the Town to transfer to the TRIO assessing software.

(Selectmen Recommend this be done. 3.0)

(Budget Committee Recommend this be done. 5.0)

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

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ARTICLE 40. To see if the Town will raise by taxation and appropriate **\$5,000** for any expenditures which may arise from reviewing and amending the **Town’s Water Extraction Ordinance**.

(Selectmen Recommend this be done. 3.0)

(Budget Committee Recommend this be done. 5.0)

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

ARTICLE 41. To see if the Town will vote to transfer and appropriate **\$25,000** from the **Unassigned Fund Balance** to be placed in a **Committed Capital Fund** for construction of a **Future Public Works Garage** and to allow the Select Board to expend from the fund for expenditures which may arise during the planning phase.

(Selectmen Recommend this be done. 3.0)

(Budget Committee Recommend this be done. 5.0)

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

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 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)

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

ARTICLE 43. To see if the Town will vote to apply **\$300,000** (\$200,000 Excise Tax, \$100,000 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)

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. 3.0)

(Budget Committee Recommend this be done. 5.0)

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

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.

(Selectmen Recommend this be done. 3.0)

(Budget Committee Recommend this be done. 3.2)

It was moved, second. Discussion: Betty reported that there are a total of 5.02 miles of eligible roads and an average of \$343 per storm. **Voted. Jim declared the article carries.**

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 2022-23 fiscal year to the Denmark Dragers Snowmobile Club for trail maintenance.

(Selectmen Recommend this be done. 3.0)

(Budget Committee Recommend this be done. 5.0)

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

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 and expend said capital reserve funds for the purchase of equipment for said Department. Such expenditures shall be approved at a properly called board meeting.

(Selectmen recommend this be done. 3.0)

(Budget Committee Recommend this be done. 5.0)

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

ARTICLE 48. To see if the Town will vote to increase the property tax levy established for the Town by Maine State Law LD1, M.R.S. Title 30-A §5721-A, in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than the property tax levy limit.

(Note: It is not projected that the Town's budget will exceed tax limits established by State Law, but as a preventive housekeeping action it is recommended the Town vote to approve.)

(Selectmen recommend this be done. 3.0)

(Budget Committee Recommend this be done. 5.0)

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

BUSINESS ARTICLES

ARTICLE 49. To see if the Town will vote to fix the date of October 14,2022 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 15,2022 and the date of April 14,2023 as the date when the second one-half of taxes are due and payable, with interest on the second installment to start on April 15,2023 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. 3.0)

(Budget Committee Recommend this be done. 5.0)

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

ARTICLE 50. To see if the Town will vote to set the interest rate to be paid by the Town on abated taxes at 3%.

(Selectmen recommend this be done. 3.0)

(Budget Committee Recommend this be done. 5.0)

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

ARTICLE 51. To see if the town will vote to authorize the Board of Selectmen to pay tax abatements and applicable interest granted with overlay funds or, if necessary, from the Unassigned Fund.

(Selectmen recommend this be done. 3.0)

(Budget Committee Recommend this be done. 5.0)

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

ARTICLE 52. 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.

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(Selectmen recommend this be done. 3.0)

(Budget Committee Recommend this be done. 5.0)

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

ARTICLE 53. 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. 3.0)

(Budget Committee Recommend this be done. 5.0)

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

ARTICLE 54. 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 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. 3.0)

(Budget Committee Recommend this be done. 5.0)

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

ARTICLE 55. 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 fiscal year to the budget accounts that have overruns at the end of the 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. 3.0)

(Budget Committee Recommend this be done. 5.0)

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

ARTICLE 56. To see if the Town will vote to authorize the Board of Selectmen, to transfer funds between appropriation accounts as long as the grand total of all appropriations is not exceeded. Any such transfers to be approved only at a properly called public meeting of the Selectmen.

(Selectmen recommend this be done. 3.0)

(Budget Committee Recommend this be done. 5.0)

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

ARTICLE 57. To see if the Town will vote to authorize the Board of Selectmen to cover overruns in the fiscal year budget with overlay funds.

(Selectmen recommend this be done. 3.0)

(Budget Committee Recommend this be done. 5.0)

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

ARTICLE 58. 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. 3.0)

(Budget Committee Recommend this be done. 5.0)

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

ARTICLE 59. 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

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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. 3.0)

(Budget Committee Recommend this be done. 5.0)

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

ARTICLE 60. 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 2022-23 fiscal year.

(Selectmen recommend this be done. 3.0)

(Budget Committee Recommend this be done. 5.0)

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

ARTICLE 61. 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. 3.0)

(Budget Committee Recommend this be done. 5.0)

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

ARTICLE 62. 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 first house on right to the boat launch.
2. Walker Falls Rd from the ¾ mile marker to the Brownfield Town Line.

(Selectmen recommend this be done. 3.0)

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

ARTICLE 63. 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. 3.0)

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

ARTICLE 64. 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).

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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. 3.0)

(Budget Committee Recommend this be done. 5.0)

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

ORDINANCE ARTICLES

ARTICLE 65. Shall the Town enact the proposed amendment to the Town of Denmark Comprehensive Plan 2020? *(Underlined wording is the proposed amendment)*

Land Titles, Boundary Changes and Settlement

The town of Denmark is formed by various land grants - Fryeburg Academy Grant, PleasantMountain Gore and Foster's Grant.

Pleasant Mountain Gore, containing about 9000 acres, was granted by the General Court of Massachusetts to Fryeburg Academy and forms the eastern portion of the town. In a description of a survey of this tract, 2000 acres were reserved for Asahel Foster, the same being a grant to him from the General Court; 648 acres were surveyed to Gideon Lowell, 200 acres to David Porter, 300 acres to Ichabod Warren, and 590 acres to the trustees of Fryeburg Academy. This, it seems, comprised only a portion of The Gore.

In 1805 Oxford County was created from both Cumberland and York Counties by the State of Massachusetts. See Massachusetts Acts Chapter 24, Sections 1 & 2 Pages 573 – 574.

In 1806 the town of Brownfield was reconstructed, by the acts to incorporate both Denmark and Hiram. Many of the land titles issued to settlers in this section thus acquired were from Henry Y. B. Osgood, grandson of Captain Brown, the grantee.

The area of land east of the Saco River was set off to Denmark. Many families who were previously Brownfield residents now found themselves residing in the new community of Denmark. The land from Rocky Knoll Road to Bull Ring Road, once belonging to Brownfield, now became a part of Denmark, by the Act Of Incorporation February 20, 1807.

Massachusetts Acts Chapter 104 February 26, 1813 saw Ichabod Warren Sr and Ichabod Warren Jr's properties leave Fryeburg to become residents of Denmark.

And in 1821 Elisha Hammond, James C. Lord, Job Lord, and Isaac R. Warren properties, formerly in Brownfield, became residents of Denmark. See Maine Private Acts Chapter 55 Page 57 & 58.

A new boundary line between Hiram and Denmark was made in 1828. See Maine Private Acts Chapter 43 Page 800.

In 1830 Denmark gained land from Sebago in the area near Hancock Pond. See Maine Private Acts Chapter 115 Page 194.

The boundary between Bridgton and Denmark changed in 1842 when land from the George and Rebecca Rounds property was annexed to Bridgton. See Maine Private Acts Chapter 16 Page 15.

In 1847, a portion of the land in Denmark, in the western section of town, near present-day Route 302 area, and Fryeburg were annexed to the town of Bridgton. Before this time the land at PleasantMountain and Moose Pond

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belonged to Denmark. See Maine Laws Chapter 84 Section 1 Pages 110 – 111.

In 1870 the selectmen of both Denmark and Fryeburg signed an agreement to perambulate the lines between each town.

In 1907 the land of Mary E. Warren was set off from Brownfield to Denmark. See Maine Private and Special Laws Chapter 207 Page 430.

(Selectmen recommend this be done. 3.0)

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

ARTICLE 66. Shall the Town enact the proposed amendment to the Town of Denmark Comprehensive Plan 2020? *(Underlined wording is the proposed amendment, Line through is deletion.)*

~~**Sub watershed 6** is the Willett Brook sub watershed. Willett Brook runs from downtown Bridgton through south Bridgton. The brook ends at the Denmark town line at Hilton and Ingalls Roads. Willett Brook is also one of the region's aquifers, providing water to many residents in Bridgton and the surrounding communities. The brook has a prominent wetland system associated with it, draining southwest into Woods Pond.~~

Willet Brook starts in a small waterbody just north of Pickerel and Perley Ponds in Denmark and runs northerly toward Bridgton. As it travels northward, it is joined by Jack Brook, Warren Brook, Day Brook and Willis Brook. As it continues in a north-easterly direction, Jack Branch flows into it and then the outlet of Woods Pond flows into Willet/Willis Brook. It then continues northeasterly to the open-water wetland complex just west of Rt. 107 by Sandy Creek. Then the brook continues more or less in a northern direction toward downtown Bridgton for a few miles until it merges with Stevens Brook alongside Pondicherry Park. It all eventually flows into Long Lake and is part of the Sebago Lake Watershed. It is worth noting that Perley and Pickerel Ponds (just south of the origin of Willet Brook) drain to the Saco via Hancock and Barker Ponds).

(Selectmen recommend this be done. 3.0)

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

ARTICLE 67. Shall an ordinance entitled “June 2022 Amendments to the Zoning Ordinance of the Municipality of Denmark, Maine” be enacted? *(A copy of the proposed ordinance amendments can be viewed in it's entirety at the Clerk's office during regular business hours and also is available on the Town's website, denmarkmaine.org)*

Synopses of Proposed Zoning Ordinance Amendments

Solar Energy Systems – MDEP And Viewpoint Edits

The proposed amendments to Section 5.16. Solar Energy Systems include adding Maine Department of Environmental Protection review comments, which are all related to the Shoreland District, and amending the Section to include viewpoint restrictions to solar facilities from Public Roads and navigable waterways.

These amendments have been approved by the Planning Board and have been approved at a Public Hearing conducted by the Planning Board.

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These amendments were approved by the Selectboard at their December 14, 2021 meeting.

Wind Energy Systems

The proposed amendments include incorporating the current stand-alone Wind Energy Facility Ordinance, adopted in 2017, into the Zoning Ordinance as Section 5.17. Wind Energy Facility, maintaining the principles of the original ordinance and modifying the approval process to that of a Conditional Use Permit.

These amendments have been approved by the Planning Board and have been approved at a Public Hearing conducted by the Planning Board.

These amendments were approved by the Selectboard at their December 14, 2021 meeting.

Miscellaneous – Grammar, Purpose, And Tree Permits

The proposed amendments mainly include grammatical edits including: spelling, typos, capitalizations, consistency of terms, and reference corrections. Other amendments include expanding the Purpose of the Ordinance, Section 1.2 Purpose, requiring a permit for hazardous tree removal within the Shoreland District Section 6.8.6., and requiring preconstruction and postconstruction photographic record for permits issued in the Shoreland District, Section 8.2.2.5 and 8.2.10.

These amendments have been approved by the Planning Board and have been approved at a Public Hearing conducted by the Planning Board.

These amendments were approved by the Selectboard at their December 14, 2021 meeting.

Stormwater Management Additions

The proposed amendments to Sections 4.5. Erosion and Sediment Control, and Section 4.14. Stormwater Management include removing rain gardens as a component that stormwater management facilities may rely upon. Amendments also include requirements for design, approval, construction, inspection, reporting, maintenance, and for on-going responsibility for stormwater management facilities related to any land disturbance of one acre or more of land.

These amendments have been approved by the Planning Board and have been approved at a Public Hearing conducted by the Planning Board.

These amendments were approved by the Selectboard at their December 14, 2021 meeting.

Shoreland District Review Procedures Modifications

The proposed amendments to Section 1.4. Non-Conformance include updating internal references and clarifying vested rights provisions. Proposed amendments to Section 8.9. Planning Board include re-arranging the order of the sections and paragraphs to better reflect the flow of an application's process, to better define the Shoreland application process so as to follow the conditional use permit process, to require Shoreland photographic evidence before and after a project, and to expanding and moving listings to the Zoning Ordinance Appendix.

These amendments have been approved by the Planning Board and have been approved at a Public Hearing conducted by the Planning Board.

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These amendments were approved by the Selectboard at their December 14, 2021 meeting.

Roads Definitions And Modifications

The proposed amendments are mainly made to Section 4.9. Roads and Driveways to consolidate and to eliminate conflicts in road terms and definitions. Proposed edits are made to some road design standards and the Land Use table.

These amendments have been approved by the Planning Board and have been approved at a Public Hearing conducted by the Planning Board.

These amendments were approved by the Selectboard at their December 14, 2021 meeting.

(Selectmen recommend this be done. 3.0)

- - - END - - -

Luke stated the Solar Energy Systems and Wind Energy Systems amendments are being incorporated to the Zoning Ordinance instead of stand-alone ordinances.

Luke also gave a brief explanation of the amendments for miscellaneous grammatical edits, purpose and tree permits, Stormwater Management Additions and roads definition and modifications.

Betty stated there is some confusion on the way the Shoreland District Review Procedures are written and the procedures that are followed with the Planning Board when a permit is needed under a non-conforming structure within the Shoreland Zone. The amendments clarify what the Planning Board is authorized to do.

Wayne Peabody spoke in regards to the proposed amendments to Section 8.9. In summary, he feels the amendment needs more definitive explanation. Wayne has an ongoing debate he has been going through with the Town and the Planning Board regarding a non-conforming permit he received and restrictions placed on it unnecessarily. He feels the amendments regarding the conditional use permit process would give unwarranted power to the Planning Board.

Tom Carabine from the planning Board responded saying Wayne has been before the Board and his issue has been resolved by the Board, Town Manager and Legal Counsel. Tom stated that what has been brought up today has nothing to do with the changes being made to the Zoning Ordinance by the Board in concert with the Select Board, Conservation Commission, Perley Mills Forest Committee and Town Manager. The Boards and committees have met periodically to decide what ordinances they are required to amend in accordance with the Comprehensive Plan which was adopted 2 years ago.

Wayne spoke again as he feels this issue is relevant. Tom stated the Planning Board has met probably 15 times and they have had at least 10 Public Hearings. The meetings are open to the Public to gather information to refine what has gone into this document to be voted on. Everyone has had and continues to have the opportunity to come before the Boards with comments which will be reviewed to determine if worthy to update the ordinance. The Planning Board is continually working to make updates to the ordinances as needed.

Jim called for a hand count. There were 23 yes votes and 16 no vote. Jim declared Article 67 carries.

**TOWN OF DENMARK
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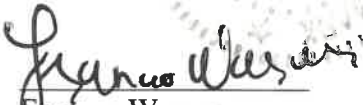
ARTICLE 68. Shall the Town rescind the ordinance titled Wind Energy Facility Ordinance-adopted 1.31.2017
*(This Ordinance was incorporated into the Zoning Ordinance of the Municipality of Denmark, Maine, voted in
the previous article)*

(Selectmen recommend this be done. 3.0)

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

Motion to adjourn, second and voted.

True Copy: Attest



A circular embossed seal of the Town of Denmark, Maine, is visible in the background behind the signature. The seal contains the text "TOWN OF DENMARK" and "TOWN CLERK".

Frances Warner
Town Clerk



Proven Expertise & Integrity

INDEPENDENT AUDITOR'S REPORT

Selectboard
Town of Denmark
Denmark, Maine

Report on the Audit of the Financial Statements

Opinions

We have audited the 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, 2022 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.

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 as of June 30, 2022 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Denmark, Maine and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation and maintenance of internal control relevant

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www.rhrsmith.com

to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Denmark, Maine's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatements of the financial statements, whether due to fraud or error and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal controls relevant to the audit 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 Town of Denmark, Maine's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise doubt about the Town of Denmark, Maine's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

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 5 through 11 and 48 through 52 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.

Supplementary 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.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 December 22, 2022, on our consideration of the Town of Denmark, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is solely 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 the effectiveness of the Town of Denmark, Maine's 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
December 22, 2022

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

(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, 2022. 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 regard 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, a 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 \$384,212 from \$6,386,158 to \$6,770,370.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements - increased to a balance of \$2,092,024 at the end of this year.

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

	2022	2021 (Restated)
Assets:		
Current Assets	\$ 2,662,784	\$ 2,877,649
Noncurrent Assets - Capital Assets	4,346,620	3,862,528
Total Assets	7,009,404	6,740,177
Deferred Outflows of Resources		
Deferred Outflows Related to OPEB	14,474	22,222
Total Deferred Outflows of Resources	14,474	22,222
Liabilities:		
Current Liabilities	99,465	228,877
Noncurrent Liabilities	120,244	128,557
Total Liabilities	219,709	357,434
Deferred Inflows of Resources:		
Prepaid Taxes	4,788	14,438
Deferred Inflows Related to OPEB	29,011	4,369
Total Deferred Inflows of Resources	33,799	18,807
Net Position:		
Net Investment in Capital Assets	4,346,620	3,862,528
Restricted: General Fund	186,419	348,738
Special Revenue Funds	117,418	20,588
Permanent Funds	27,889	28,252
Unrestricted	2,092,024	2,126,052
Total Net Position	\$ 6,770,370	\$ 6,386,158

Revenues and Expenses

Revenues for the Town's governmental activities increased by 10.45%, while total expenses increased by 12.50%. The largest increase in revenues was in miscellaneous revenues. The largest increases in expenses were in general government, public safety, education and unclassified expenses.

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

	<u>2022</u>	<u>2021</u>
Revenues		
<i>Program Revenues:</i>		
Charges for services	\$ 51,349	\$ 43,316
Operating grants and contributions	56,276	51,576
<i>General Revenues:</i>		
Property taxes	3,899,704	3,861,703
Excise taxes	337,161	347,293
Grants and contributions not restricted to specific programs	375,937	198,673
Miscellaneous	441,317	170,896
Total Revenues	<u>5,161,744</u>	<u>4,673,457</u>
Expenses		
General government	510,519	457,463
Health and welfare	31,009	31,972
Public safety	274,765	193,206
Public works	748,042	846,422
Culture and recreation	30,259	23,775
County tax	315,815	304,226
Education	2,370,901	2,356,177
Unclassified	496,222	33,624
Total Expenses	<u>4,777,532</u>	<u>4,246,865</u>
Change in Net Position	384,212	426,592
Net Position - July 1, Restated	<u>6,386,158</u>	<u>5,959,566</u>
Net Position - June 30	<u>\$ 6,770,370</u>	<u>\$ 6,386,158</u>

Financial Analysis of the Town's Fund Statements

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

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

	<u>2022</u>	<u>2021 (Restated)</u>	<u>Increase/ (Decrease)</u>
General Fund:			
Nonspendable	\$ 12,783	\$ 12,783	\$ -
Restricted	186,419	348,738	(162,319)
Committed	114,642	395,837	(281,195)
Assigned	700,424	412,955	287,469
Unassigned	884,739	1,159,554	(274,815)
Total General Fund	<u>\$ 1,899,007</u>	<u>\$ 2,329,867</u>	<u>\$ (430,860)</u>
Nonmajor Funds:			
Special Revenue Funds:			
Restricted	\$ 117,418	\$ 20,588	\$ 96,830
Assigned	449,237	186,964	262,273
Permanent Funds:			
Restricted	27,889	28,252	(363)
Total Nonmajor Funds	<u>\$ 594,544</u>	<u>\$ 235,804</u>	<u>\$ 358,740</u>

The changes to total fund balances for the general fund and nonmajor funds occurred due to the regular activity of operations.

Budgetary Highlights

There were total adjustments of \$5,000 between the original and final budget for the revenue side of the general fund. There were total adjustments of \$628,181 between the original and final budget for the expense side of the general fund. These additional expenses were funded from the use of assigned fund balance and use of applied receipts.

The general fund actual revenues were in excess of budgeted revenues by \$378,442. This was the result of actual amounts being receipted in excess of the budgeted amounts for all revenue categories except transfers from other funds.

The general fund actual expenditures were less than budgeted expenditures by \$199,478. This was predominantly due to expenditures of general government, public works and capital outlay being less than budgeted.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2022, the net book value of capital assets recorded by the Town increased by \$484,092 from the prior year. This increase was the result of current year capital additions of \$744,025 less net disposals of \$17,974 and depreciation expense of \$241,959.

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

	<u>2022</u>	<u>2021</u>
Land	\$ 1,557,499	\$ 1,548,669
Buildings	202,178	216,295
Building improvements	82,480	92,608
Machinery and equipment	650,403	644,161
Vehicles	712,710	482,867
Infrastructure	<u>1,141,350</u>	<u>877,928</u>
Total	<u>\$ 4,346,620</u>	<u>\$ 3,862,528</u>

Debt

At June 30, 2022, the Town had no long-term debt.

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 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.

STATEMENT A

TOWN OF DENMARK, MAINE

STATEMENT OF NET POSITION
JUNE 30, 2022

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 2,539,988
Accounts receivable (net of allowance for uncollectibles):	
Taxes	75,513
Liens	26,332
Other	8,168
Tax acquired property	1,709
Prepaid items	11,074
Total current assets	<u>2,662,784</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	1,557,499
Buildings and equipment, net of accumulated depreciation	2,789,121
Total noncurrent assets	<u>4,346,620</u>
TOTAL ASSETS	<u>7,009,404</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to OPEB	14,474
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>14,474</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 7,023,878</u>

STATEMENT A (CONTINUED)
TOWN OF DENMARK, MAINE

STATEMENT OF NET POSITION
JUNE 30, 2022

	Governmental Activities
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 91,744
Accrued expenses	7,721
Total current liabilities	99,465
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Net OPEB liability	75,348
Accrued compensated absences	44,896
Total noncurrent liabilities	120,244
TOTAL LIABILITIES	219,709
DEFERRED INFLOWS OF RESOURCES	
Prepaid taxes	4,788
Deferred inflows related to OPEB	29,011
TOTAL DEFERRED INFLOWS OF RESOURCES	33,799
NET POSITION	
Net investment in capital assets	4,346,620
Restricted:	
General fund	186,419
Special revenue funds	117,418
Permanent funds	27,889
Unrestricted	2,092,024
TOTAL NET POSITION	6,770,370
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 7,023,878

See accompanying independent auditor's report and notes to financial statements.

STATEMENT B

TOWN OF DENMARK, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

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	\$ 510,519	\$ 11,944	\$ -	\$ -	(498,575)
Health and welfare	31,009	-	-	-	(31,009)
Public safety	274,765	20,525	-	-	(254,240)
Public works	748,042	15,139	56,276	-	(676,627)
Culture and recreation	30,259	3,741	-	-	(26,518)
County tax	315,815	-	-	-	(315,815)
Education	2,370,901	-	-	-	(2,370,901)
Unclassified	496,222	-	-	-	(496,222)
Total governmental activities	\$ 4,777,532	\$ 51,349	\$ 56,276	\$ -	(4,669,907)

STATEMENT B (CONTINUED)
TOWN OF DENMARK, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	<u>(4,669,907)</u>
General revenues:	
Taxes:	
Property taxes, levied for general purposes	3,899,704
Excise taxes	337,161
Grants and contributions not restricted to specific programs	375,937
Miscellaneous	441,317
Total general revenues	<u>5,054,119</u>
Change in net position	384,212
NET POSITION - JULY 1, RESTATED	<u>6,386,158</u>
NET POSITION - JUNE 30	<u><u>\$ 6,770,370</u></u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF DENMARK, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2022

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 2,456,688	\$ 83,300	\$ 2,539,988
Accounts receivable (net of allowance for uncollectibles):			
Taxes	75,513	-	75,513
Liens	26,332	-	26,332
Other	8,168	-	8,168
Tax acquired property	1,709	-	1,709
Prepaid items	11,074	-	11,074
Due from other funds	41,134	552,378	593,512
TOTAL ASSETS	<u>\$ 2,620,618</u>	<u>\$ 635,678</u>	<u>\$ 3,256,296</u>
LIABILITIES			
Accounts payable	\$ 91,744	\$ -	\$ 91,744
Accrued expenses	7,721	-	7,721
Due to other funds	552,378	41,134	593,512
TOTAL LIABILITIES	<u>651,843</u>	<u>41,134</u>	<u>692,977</u>
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	4,788	-	4,788
Deferred property tax	64,980	-	64,980
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>69,768</u>	<u>-</u>	<u>69,768</u>
FUND BALANCES			
Nonspendable	12,783	-	12,783
Restricted	186,419	145,307	331,726
Committed	114,642	-	114,642
Assigned	700,424	449,237	1,149,661
Unassigned	884,739	-	884,739
TOTAL FUND BALANCES	<u>1,899,007</u>	<u>594,544</u>	<u>2,493,551</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 2,620,618</u>	<u>\$ 635,678</u>	<u>\$ 3,256,296</u>

See accompanying independent auditor's 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, 2022

	<u>Total Governmental Funds</u>
Total Fund Balances	\$ 2,493,551
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	4,346,620
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	64,980
Deferred outflows of resources are not financial resources and therefore are not reported in the funds	14,474
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	(44,896)
Net OPEB liability	(75,348)
Deferred inflows of resources are not financial resources and therefore are not reported in the funds	<u>(29,011)</u>
Net position of governmental activities	<u>\$ 6,770,370</u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF DENMARK, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	General Fund	Other Governmental Fund	Total Governmental Funds
REVENUE			
Taxes:			
Property taxes	\$ 3,903,387	\$ -	\$ 3,903,387
Excise taxes	337,161	-	337,161
Intergovernmental	310,508	121,705	432,213
Charges for services	51,349	-	51,349
Interest income	13,158	33	13,191
Miscellaneous	23,814	404,312	428,126
TOTAL REVENUES	<u>4,639,377</u>	<u>526,050</u>	<u>5,165,427</u>
EXPENDITURES			
Current:			
General government	467,621	-	467,621
Health and welfare	31,009	-	31,009
Public safety	190,795	-	190,795
Public works	665,455	-	665,455
Culture and recreation	30,259	-	30,259
County tax	315,815	-	315,815
Education	2,370,901	-	2,370,901
Unclassified	231,912	264,310	496,222
Capital outlay	669,470	-	669,470
TOTAL EXPENDITURES	<u>4,973,237</u>	<u>264,310</u>	<u>5,237,547</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(333,860)</u>	<u>261,740</u>	<u>(72,120)</u>
OTHER FINANCING SOURCES USES			
Transfers in	-	97,000	97,000
Transfers (out)	(97,000)	-	(97,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(97,000)</u>	<u>97,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(430,860)</u>	<u>358,740</u>	<u>(72,120)</u>
FUND BALANCES - JULY 1, RESTATED	<u>2,329,867</u>	<u>235,804</u>	<u>2,565,671</u>
FUND BALANCES - JUNE 30	<u>\$ 1,899,007</u>	<u>\$ 594,544</u>	<u>\$ 2,493,551</u>

See accompanying independent auditor's 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, 2022

Net change in fund balances - total governmental funds (Statement E)	<u>\$ (72,120)</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	744,025
Capital asset net disposals	(17,974)
Depreciation expense	<u>(241,959)</u>
	<u>484,092</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>(3,683)</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>(7,748)</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	23,338
Accrued compensated absences	<u>(15,025)</u>
	<u>8,313</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>(24,642)</u>
Change in net position of governmental activities (Statement B)	<u><u>\$ 384,212</u></u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF DENMARK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

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

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

Implementation of New Accounting Standards

During the year ended June 30, 2022, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 87 "Leases". The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 89 "Accounting for Interest Cost Incurred before the End of a Construction Period". This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA*

2021 Tax Liens

As of June 30, 2022

(*Payment made in full after 6/30/2022)

	Acct	Name	Total
*	1229	ADAMS, STEPHEN A	1,257.09
*	336	DANE BECK HOLDINGS TRUST	685.01
*	1314	DOE, MARILYN G	1,642.01
*	150	GILLIS, EUGENE M	953.22
*	651	HILL, BRENDA S	29.34
	1175	INSPIRED MISSIONS INC.	6,522.56
*	1178	INSPIRED MISSIONS INC.	256.41
*	962	JORDAN, JOSEPH J JR	341.98
*	226	KOZEL, MICHAEL & LINDA HEIRS OF	2,561.33
*	683	MORIN, JOHN W	525.46
*	827	RAGUSA, CHRISTOPHER A - TRUSTEE	2,461.12
*	731	RAGUSA, CHRISTOPHER A. -	303.75
*	1658	SMITH, MARILYN R	4,427.22
*	533	STOREY, SUZANNE	1,400.36
*	1039	TULLY, IAN CARVER	989.60
*	230	UPHAM, ELIHU JA	1,312.04
Total for 16 Bills:			<hr/> 25,668.50

2022 Unpaid Real Estate Taxes

As of: 06/30/2022

(*Payment made in full after 6/30/2022)

Acct	Name	
1229	ADAMS, STEPHEN A	1,285.90
304	ARNOLD, JOHN R JR	1,463.66
* 1335	BABINE, ROBERT	77.27
* 223	BLAIR, AMY M	171.87
* 1108	BOLAS, EDWIN P & ARLENE, HEIRS	1,875.40
* 566	BOSDAL, JEFFREY	11,311.00
* 394	BROOKS, JEFFREY	519.57
* 417	CALLEN, DYLAN	213.37
* 1958	CAMPBELL, KATHLEEN F	1,213.78
* 550	COPPOLLA, THOMAS A	1,455.09
1831	CURLEY, MICHAEL	112.33
* 336	DANE BECK HOLDINGS TRUST	1,063.10
* 667	DEANE, JOHN D	241.91
* 668	DEANE, JOHN D	2,034.52
1314	DOE, MARILYN G	1,531.21
* 1119	DREW, SHEILA	36.38
* 281	FAIRFIELD, PARKER A	962.94
* 284	FAIRFIELD, PARKER A	350.94
150	GILLIS, EUGENE M	868.28
* 143	GLASGOW, STEPHEN B	1,712.90
* 1927	GRADY, RYAN	534.36
* 669	HALL, DALE R	2,511.37
* 673	HALL, DALE R	465.82
666	HAZELTON, ELIZABETH A	1,590.34
651	HILL, BRENDA S	2,052.50
* 599	HILL, WILLIAM R	457.73
* 1178	INSPIRED MISSIONS INC.	187.93
* 996	JORDAN, JOSEPH	21.73
962	JORDAN, JOSEPH J JR	2,797.61
507	KEITH, BARRY H	2,049.95
515	KEITH, BARRY H	84.92
226	KOZEL, MICHAEL & LINDA HEIRS OF	2,415.17
* 1127	LASHMIT, TOM	2,847.99
* 1386	LIPSEN, CHARLES	39.01
* 151	LITTLEFIELD, PORTER	267.28
* 1945	MARUM, SHEILA	201.58
* 176	MELANSON, MARC J	1,315.48
* 287	MELLOR, JEFFREY M	578.28
* 683	MORIN, JOHN W	456.96
* 564	MORRISON, LARRY D. & JOANN	1,223.49
* 1040	NAGLE, SHARON	693.48
* 2058	NONI'S TRUST	564.62
* 73	PALMER, NANCY S	775.27
* 1870	PALMER, NANCY S	709.03
827	RAGUSA, CHRISTOPHER A - TRUSTEE	3,579.18
* 731	RAGUSA, CHRISTOPHER A. - TRUSTEE	243.78
* 858	SCHWARTZ, KARL D	5,697.98
* 1966	SHEPPARD, STEVEN	935.98

2022 unpaid Real Estate Taxes as of 06/30/2022 continued...

*	2119	SHRIER, MICHAEL A	2,133.00
	1658	SMITH, MARILYN R	4,208.65
	533	STOREY, SUZANNE	1,298.21
	1960	TRACY, WILLIAM ELLIOTT	758.12
	1039	TULLY, IAN CARVER	2,196.38
	230	UPHAM, ELIHU JA	1,204.50
	2107	W W WARREN LLC	436.43
Total for 55 Bills:			<u>76,035.53</u>

2022 Tax Liens

As of April 30, 2023

Acct	Name	
1229	ADAMS, STEPHEN A	1,436.46
304	ARNOLD, JOHN R JR	1,056.02
1831	CURLEY, MICHAEL	171.33
1314	DOE, MARILYN G	1,701.03
150	GILLIS, EUGENE M	986.62
666	HAZELTON, ELIZABETH A	1,764.29
651	HILL, BRENDA S	1,264.18
962	JORDAN, JOSEPH J JR	3,066.25
507	KEITH, BARRY H	2,261.06
515	KEITH, BARRY H	141.78
226	KOZEL, MICHAEL & LINDA HEIRS OF	2,654.37
827	RAGUSA, CHRISTOPHER A - TRUSTEE	2,375.99
1658	SMITH, MARILYN R	4,505.81
533	STOREY, SUZANNE	1,450.31
1960	TRACY, WILLIAM ELLIOTT	867.82
1039	TULLY, IAN CARVER	2,418.41
230	UPHAM, ELIHU JA	1,349.25
2107	W W WARREN LLC	520.88
Total for 18 Bills:		<u>29,991.86</u>

Expense Summary Report

ALL Departments

July 1, 2021 to June 30 2022

Account	Budget Net	Debits	Credits	Balance
102 - GENERAL GOVERNMENT	659,218.00	585,235.54	22,721.39	562,514.15
01 - ADMINISTRATION (T.CHARGES)	381,659.00	384,161.05	17,584.99	366,576.06
501 - PERSONAL SVCS-SALARIES & WAGES	212,601.00	213,003.04	779.62	212,223.42
01 - CLERICAL WAGES	114,752.00	115,433.75	217.42	115,216.33
04 - SELECTMEN'S WAGES	12,000.00	11,999.88	0.00	11,999.88
07 - TOWN MANAGER'S SALARY	65,000.00	66,251.25	0.00	66,251.25
08 - BALLOT CLERKS & MEALS	2,000.00	1,910.71	390.70	1,520.01
90 - SOCIAL SECURITY - TOWN	12,075.00	12,087.40	0.00	12,087.40
92 - MEDICARE TOWN	2,824.00	2,827.14	0.00	2,827.14
94 - WORKERS COMPENSATION - TOWN	3,250.00	2,397.62	171.50	2,226.12
96 - UNEMPLOYMENT - TOWN	700.00	95.29	0.00	95.29
502 - EMPLOYEE BENEFITS	66,758.00	72,433.33	10,060.78	62,372.55
11 - RETIREMENT-TOWN SHARE	5,450.00	2,399.77	0.00	2,399.77
30 - HEALTH INSURANCE - TOWN	57,384.00	66,136.60	10,060.78	56,075.82
32 - DENTAL INSURANCE - TOWN	2,088.00	2,091.60	0.00	2,091.60
40 - HOLIDAY GIFT CERTIFICATES	1,836.00	1,805.36	0.00	1,805.36
503 - GENERAL OPERATING EXPENSES	83,700.00	79,803.87	5,945.59	73,858.28
01 - ADVERTISING	1,100.00	1,703.50	31.25	1,672.25
05 - TRIO SOFTWARE-GENERAL SOFT	18,000.00	15,739.04	0.00	15,739.04
10 - CLEANING SERVICES	3,900.00	4,350.00	675.00	3,675.00
14 - DEEDS	3,500.00	1,770.20	77.50	1,692.70
15 - DUES	3,200.00	3,640.00	0.00	3,640.00
16 - LAKESIDE SECURITY	2,500.00	1,520.00	0.00	1,520.00
20 - MEAL ALLOWANCE	300.00	74.99	17.74	57.25
21 - MILEAGE/TRAVEL	3,000.00	1,280.67	0.00	1,280.67
30 - POSTAGE/PETTY CASH	4,200.00	3,781.12	174.19	3,606.93
31 - PRINTING	3,000.00	2,632.85	0.00	2,632.85
40 - OFFICE SUPPLIES	6,500.00	8,979.37	2,342.23	6,637.14
41 - TRAINING	3,000.00	1,867.38	0.00	1,867.38
42 - BOND & LIABILITY INSURANCE	1,400.00	1,170.00	0.00	1,170.00
46 - TOWN MANAGER TRAINING/DUES	2,500.00	1,782.46	90.00	1,692.46
61 - WEBSITE	1,000.00	856.67	29.98	826.69
63 - ANNUAL AUDIT	12,000.00	12,800.00	1,800.00	11,000.00
64 - COMPUTER REPLACEMENT/REPAIR	2,400.00	219.99	0.00	219.99
65 - COPIER FEES	2,900.00	3,879.43	139.00	3,740.43
67 - COMPUTER SERVICE & REPAIR	6,000.00	6,906.92	0.00	6,906.92
70 - BALLOT SCANNER	1,000.00	1,408.16	0.00	1,408.16
71 - EMAIL SERVICES	1,200.00	2,180.23	486.63	1,693.60
72 - HOLIDAY PARTY	100.00	58.59	0.00	58.59
90 - OTHER MISCELLANEOUS	1,000.00	1,202.30	82.07	1,120.23
505 - UTILITIES/OVERHEAD	11,900.00	11,804.33	288.91	11,515.42
03 - ELECTRICITY	2,600.00	3,040.80	203.14	2,837.66
12 - HEATING FUEL	4,500.00	3,822.75	0.00	3,822.75
34 - TELEPHONE/INTERNET	4,800.00	4,940.78	85.77	4,855.01
510 - BANK SERVICE CHARGES	6,700.00	7,116.48	510.09	6,606.39
01 - BANK SERVICE CHARGES	6,600.00	7,116.28	509.99	6,606.29
02 - MISC BALANCE ADJ FOR VARIANCE	100.00	0.20	0.10	0.10
02 - ANIMAL CONTROL OFFICER	4,300.00	2,170.55	0.00	2,170.55
501 - PERSONAL SVCS-SALARIES & WAGES	3,150.00	811.90	0.00	811.90
13 - ANIMAL CONTROL WAGES TOWN	3,150.00	752.64	0.00	752.64
90 - SOCIAL SECURITY - TOWN	0.00	48.04	0.00	48.04
92 - MEDICARE TOWN	0.00	11.22	0.00	11.22
502 - EMPLOYEE BENEFITS	0.00	22.30	0.00	22.30
10 - EARNED PAID LEAVE	0.00	22.30	0.00	22.30
503 - GENERAL OPERATING EXPENSES	0.00	188.35	0.00	188.35
21 - MILEAGE/TRAVEL	0.00	188.35	0.00	188.35
509 - MISCELLANEOUS ITEMS	1,150.00	1,148.00	0.00	1,148.00

10 - HARVEST HILLS ANIMAL SHELTER	1,150.00	1,148.00	0.00	1,148.00
05 - BLDG & REPAIR/ MAINT.	5,350.00	6,546.01	11.99	6,534.02
503 - GENERAL OPERATING EXPENSES	5,000.00	6,546.01	11.99	6,534.02
03 - BUIDLING & REPAIRS/FIRE TESTIN	5,000.00	6,546.01	11.99	6,534.02
507 - PROPERTY	350.00	0.00	0.00	0.00
05 - REPLACE EQUIPMENT	350.00	0.00	0.00	0.00
07 - BOARD OF APPEALS EXPENSES	4,488.00	2,608.18	609.00	1,999.18
501 - PERSONAL SVCS-SALARIES & WAGES	2,838.00	1,795.43	0.00	1,795.43
40 - BOARD OF APPEALS SECRETARY WAG	2,633.00	1,667.82	0.00	1,667.82
90 - SOCIAL SECURITY - TOWN	166.00	103.42	0.00	103.42
92 - MEDICARE TOWN	39.00	24.19	0.00	24.19
503 - GENERAL OPERATING EXPENSES	650.00	203.75	0.00	203.75
01 - ADVERTISING	250.00	68.75	0.00	68.75
36 - GENERAL SUPPLIES	100.00	0.00	0.00	0.00
41 - TRAINING	300.00	135.00	0.00	135.00
504 - PURCHASED PROFESSNAL/TECH SVCS	1,000.00	609.00	609.00	0.00
42 - LEGAL EXPENSES	1,000.00	609.00	609.00	0.00
10 - GENERAL ASSISTANCE	2,000.00	239.50	0.00	239.50
504 - PURCHASED PROFESSNAL/TECH SVCS	2,000.00	239.50	0.00	239.50
11 - ELECTRICITY ASSISTANCE/G A	400.00	67.50	0.00	67.50
30 - FOOD ASSISTANCE/G A	200.00	172.00	0.00	172.00
40 - FUEL ASSISTANCE/G A	1,000.00	0.00	0.00	0.00
50 - RENTAL ASSISTANCE/G A	400.00	0.00	0.00	0.00
13 - LEGAL EXPENSES	15,000.00	11,404.49	462.00	10,942.49
504 - PURCHASED PROFESSNAL/TECH SVCS	15,000.00	11,404.49	462.00	10,942.49
42 - LEGAL EXPENSES	15,000.00	11,404.49	462.00	10,942.49
15 - PLANNING BOARD	8,914.00	11,347.51	188.75	11,158.76
501 - PERSONAL SVCS-SALARIES & WAGES	5,674.00	6,790.26	0.00	6,790.26
30 - PLANNING BOARD SECRETARY WAGE	5,270.00	6,307.62	0.00	6,307.62
90 - SOCIAL SECURITY - TOWN	327.00	391.19	0.00	391.19
92 - MEDICARE TOWN	77.00	91.45	0.00	91.45
503 - GENERAL OPERATING EXPENSES	2,240.00	1,446.45	188.75	1,257.70
01 - ADVERTISING	500.00	331.25	143.75	187.50
27 - DUES-SO. ME. REGIONAL PLAN.COM	690.00	685.00	0.00	685.00
36 - GENERAL SUPPLIES	700.00	370.20	0.00	370.20
41 - TRAINING	350.00	60.00	45.00	15.00
504 - PURCHASED PROFESSNAL/TECH SVCS	1,000.00	3,110.80	0.00	3,110.80
42 - LEGAL EXPENSES	1,000.00	3,110.80	0.00	3,110.80
20 - TAX ASSESSMENT	75,245.00	63,314.58	0.00	63,314.58
501 - PERSONAL SVCS-SALARIES & WAGES	20,745.00	15,897.12	0.00	15,897.12
50 - ASSESSOR WAGES	15,065.00	15,062.40	0.00	15,062.40
51 - ASSISTANT TO ASSESSOR	4,347.00	692.18	0.00	692.18
52 - PROPERTY CARD ADMIN.	1,000.00	0.00	0.00	0.00
90 - SOCIAL SECURITY - TOWN	270.00	115.47	0.00	115.47
92 - MEDICARE TOWN	63.00	27.07	0.00	27.07
503 - GENERAL OPERATING EXPENSES	54,500.00	47,417.46	0.00	47,417.46
21 - MILEAGE/TRAVEL	1,000.00	618.30	0.00	618.30
28 - TAX MAPS	3,500.00	6,335.00	0.00	6,335.00
45 - REAL ESTATE RECOUNT	50,000.00	40,464.16	0.00	40,464.16
25 - CODE ENFORCEMENT OFFICER	74,597.00	84,274.83	2,636.66	81,638.17
501 - PERSONAL SVCS-SALARIES & WAGES	56,125.00	63,420.52	0.00	63,420.52
03 - CEO WAGES SALARY	52,137.00	58,969.66	0.00	58,969.66
90 - SOCIAL SECURITY - TOWN	3,232.00	3,607.22	0.00	3,607.22
92 - MEDICARE TOWN	756.00	843.64	0.00	843.64
502 - EMPLOYEE BENEFITS	15,781.00	18,521.24	2,592.98	15,928.26
30 - HEALTH INSURANCE - TOWN	15,253.00	17,998.34	2,592.98	15,405.36
32 - DENTAL INSURANCE - TOWN	528.00	522.90	0.00	522.90
503 - GENERAL OPERATING EXPENSES	2,080.00	1,744.88	43.68	1,701.20
21 - MILEAGE/TRAVEL	2,080.00	1,744.88	43.68	1,701.20
505 - UTILITIES/OVERHEAD	611.00	588.19	0.00	588.19
02 - CELL PHONE	611.00	588.19	0.00	588.19
26 - DANGEROUS BUILDING FUND	5,000.00	0.00	0.00	0.00
509 - MISCELLANEOUS ITEMS	5,000.00	0.00	0.00	0.00
47 - DANGEROUS BLDG FUND	5,000.00	0.00	0.00	0.00
35 - TAX OVERLAY	59,371.00	0.00	0.00	0.00

509 - MISCELLANEOUS ITEMS	59,371.00	0.00	0.00	0.00
30 - TAX OVERLAY	59,371.00	0.00	0.00	0.00
36 - UNANTICIPATED EXPENSES	12,000.00	5,965.00	0.00	5,965.00
509 - MISCELLANEOUS ITEMS	12,000.00	5,965.00	0.00	5,965.00
23 - SELECTMEN'S UNANTICIPATED EXPE	12,000.00	5,965.00	0.00	5,965.00
40 - RECREATION (YOUTH ACTIVITIES)	11,294.00	13,203.84	1,228.00	11,975.84
501 - PERSONAL SVCS-SALARIES & WAGES	3,944.00	3,939.96	0.00	3,939.96
43 - RECREATION DIRECTOR STIPEND	3,660.00	3,660.00	0.00	3,660.00
90 - SOCIAL SECURITY - TOWN	230.00	226.92	0.00	226.92
92 - MEDICARE TOWN	54.00	53.04	0.00	53.04
505 - UTILITIES/OVERHEAD	100.00	77.48	5.96	71.52
34 - TELEPHONE/INTERNET	100.00	77.48	5.96	71.52
506 - OTHER PURCHASED SERVICES	7,000.00	9,186.40	1,222.04	7,964.36
30 - SPECIAL PROGRAMS	7,000.00	9,186.40	1,222.04	7,964.36
509 - MISCELLANEOUS ITEMS	250.00	0.00	0.00	0.00
61 - BACKGROUND CHECKS	250.00	0.00	0.00	0.00
103 - INSURANCES	31,000.00	33,741.00	2,971.88	30,769.12
07 - PROPERTY/VEHICLE	31,000.00	33,741.00	2,971.88	30,769.12
502 - EMPLOYEE BENEFITS	31,000.00	33,741.00	2,971.88	30,769.12
12 - PROPERTY/VEHICLE	31,000.00	33,741.00	2,971.88	30,769.12
104 - PUBLIC SAFETY	88,983.00	110,636.25	3,259.87	107,376.38
01 - AMBULANCE	8,000.00	8,000.00	0.00	8,000.00
504 - PURCHASED PROFESSNAL/TECH SVCS	8,000.00	8,000.00	0.00	8,000.00
01 - UNITED AMBULANCE	8,000.00	8,000.00	0.00	8,000.00
03 - FIRE DEPARTMENT	70,127.00	91,333.29	2,914.70	88,418.59
501 - PERSONAL SVCS-SALARIES & WAGES	29,254.00	46,172.53	157.55	46,014.98
48 - FIRE FIGHTER WAGES	25,019.00	41,429.79	35.05	41,394.74
90 - SOCIAL SECURITY - TOWN	1,552.00	2,562.14	0.00	2,562.14
92 - MEDICARE TOWN	363.00	599.44	0.00	599.44
94 - WORKERS COMPENSATION - TOWN	2,320.00	1,581.16	122.50	1,458.66
502 - EMPLOYEE BENEFITS	706.00	556.30	0.00	556.30
10 - EARNED PAID LEAVE	706.00	556.30	0.00	556.30
503 - GENERAL OPERATING EXPENSES	11,350.00	11,890.14	1,352.17	10,537.97
05 - TRIO SOFTWARE-GENERAL SOFT	450.00	0.00	0.00	0.00
07 - CAPITAL EQUIPMENT/IMPROVEMENTS	3,500.00	2,911.34	0.00	2,911.34
15 - DUES	400.00	465.00	0.00	465.00
29 - 1ST RESPONDERS TRAINING	2,000.00	1,709.00	0.00	1,709.00
32 - PROFESSIONAL/TECHNICAL EXPENSE	500.00	1,525.09	387.09	1,138.00
38 - 1ST RESPONDERS SUPPLIES	1,500.00	2,627.90	287.37	2,340.53
40 - OFFICE SUPPLIES	200.00	5.79	0.00	5.79
41 - TRAINING	1,000.00	697.35	0.00	697.35
90 - OTHER MISCELLANEOUS	800.00	350.00	0.00	350.00
91 - EMA SUPPLIES	1,000.00	1,598.67	677.71	920.96
505 - UTILITIES/OVERHEAD	9,517.00	10,569.48	132.13	10,437.35
02 - CELL PHONE	767.00	1,129.24	0.00	1,129.24
03 - ELECTRICITY	1,500.00	1,483.98	90.31	1,393.67
12 - HEATING FUEL	3,000.00	2,889.45	0.00	2,889.45
21 - HOSE/FITTING -FIRE DEPARTMENT	3,000.00	3,166.96	0.00	3,166.96
34 - TELEPHONE/INTERNET	1,250.00	1,899.85	41.82	1,858.03
506 - OTHER PURCHASED SERVICES	16,200.00	18,144.49	1,272.85	16,871.64
01 - CLOTHING-FIRE DEPT. PROTECTIVE	4,200.00	4,552.57	280.10	4,272.47
03 - EQUIPMENT REPAIR/REPLACEMENT	10,200.00	11,105.92	992.75	10,113.17
07 - ANNUAL TESTING	1,800.00	2,486.00	0.00	2,486.00
509 - MISCELLANEOUS ITEMS	3,100.00	4,000.35	0.00	4,000.35
13 - PARADE EXPENSES	200.00	215.69	0.00	215.69
36 - EMERGENCY PREPARDNESS	1,800.00	3,784.66	0.00	3,784.66
38 - PHYSICALS	1,100.00	0.00	0.00	0.00
07 - STREET LIGHTS	4,000.00	4,573.53	321.93	4,251.60
505 - UTILITIES/OVERHEAD	4,000.00	4,573.53	321.93	4,251.60
33 - STREET LIGHTS	4,000.00	4,573.53	321.93	4,251.60
09 - ADDRESSING	6,856.00	6,729.43	23.24	6,706.19
501 - PERSONAL SVCS-SALARIES & WAGES	5,607.00	5,809.85	0.00	5,809.85
12 - E911 ADDRESSING AGENT MONTHLY	5,207.00	5,391.30	0.00	5,391.30
90 - SOCIAL SECURITY - TOWN	324.00	339.23	0.00	339.23
92 - MEDICARE TOWN	76.00	79.32	0.00	79.32

502 - EMPLOYEE BENEFITS	149.00	162.63	0.00	162.63
10 - EARNED PAID LEAVE	149.00	162.63	0.00	162.63
503 - GENERAL OPERATING EXPENSES	500.00	406.95	23.24	383.71
21 - MILEAGE/TRAVEL	500.00	406.95	23.24	383.71
505 - UTILITIES/OVERHEAD	600.00	350.00	0.00	350.00
02 - CELL PHONE	600.00	350.00	0.00	350.00
105 - PUBLIC WORKS	728,739.00	688,010.80	22,906.23	665,104.57
01 - PUBLIC WORKS	514,106.00	480,111.78	10,628.23	469,483.55
501 - PERSONAL SVCS-SALARIES & WAGES	282,455.00	275,967.39	931.00	275,036.39
09 - PUBLIC WORKS DIRECTOR/SALARY	56,212.00	57,332.72	0.00	57,332.72
10 - PUBLIC WORKS WAGES-FULL TIME	154,795.00	152,101.51	0.00	152,101.51
11 - PUB. WORKS OVERTIME	10,000.00	10,084.11	0.00	10,084.11
14 - PUBLIC WORKS PART-TIME WAGES	18,535.00	21,895.82	0.00	21,895.82
22 - SEASONAL WAGES	5,400.00	3,540.00	0.00	3,540.00
90 - SOCIAL SECURITY - TOWN	15,286.00	15,018.55	0.00	15,018.55
92 - MEDICARE TOWN	3,575.00	3,512.70	0.00	3,512.70
94 - WORKERS COMPENSATION - TOWN	17,652.00	12,016.77	931.00	11,085.77
96 - UNEMPLOYMENT - TOWN	1,000.00	465.21	0.00	465.21
502 - EMPLOYEE BENEFITS	82,167.00	77,234.90	1,778.18	75,456.72
10 - EARNED PAID LEAVE	1,600.00	0.00	0.00	0.00
11 - RETIREMENT-TOWN SHARE	1,700.00	1,684.80	0.00	1,684.80
30 - HEALTH INSURANCE - TOWN	76,265.00	72,585.28	1,296.49	71,288.79
32 - DENTAL INSURANCE - TOWN	2,602.00	2,964.82	481.69	2,483.13
503 - GENERAL OPERATING EXPENSES	112,300.00	90,148.50	3,539.58	86,608.92
01 - ADVERTISING	200.00	309.75	0.00	309.75
06 - BUSH SUPPLIES	1,000.00	424.24	204.62	219.62
08 - CEMETERY MOWING	2,500.00	1,336.03	68.40	1,267.63
09 - CEMETERY SUPPLIES	500.00	171.34	0.00	171.34
15 - DUES	500.00	224.42	23.88	200.54
22 - MISC HWY EXPENSES-RDS & BRIDGE	19,000.00	14,276.09	242.92	14,033.17
26 - TOWN SIGNS	2,500.00	2,417.27	0.00	2,417.27
35 - SAND/SALT EXPENSES	55,000.00	46,107.07	2,909.50	43,197.57
36 - GENERAL SUPPLIES	600.00	628.46	0.00	628.46
50 - UNIFORMS	8,500.00	7,338.22	0.00	7,338.22
62 - MAINT PARTS	22,000.00	16,915.61	90.26	16,825.35
504 - PURCHASED PROFESSNAL/TECH SVCS	500.00	372.00	0.00	372.00
10 - DRUG TESTS	500.00	372.00	0.00	372.00
505 - UTILITIES/OVERHEAD	7,684.00	8,231.35	224.46	8,006.89
02 - CELL PHONE	878.00	906.12	0.00	906.12
03 - ELECTRICITY	2,600.00	3,384.88	178.61	3,206.27
12 - HEATING FUEL	3,100.00	2,744.76	0.00	2,744.76
34 - TELEPHONE/INTERNET	1,106.00	1,195.59	45.85	1,149.74
506 - OTHER PURCHASED SERVICES	18,000.00	21,072.60	3,265.20	17,807.40
02 - SAND/GRAVEL	18,000.00	21,072.60	3,265.20	17,807.40
507 - PROPERTY	7,000.00	3,814.02	889.81	2,924.21
10 - PARKS & RECREATION	4,500.00	2,881.60	710.00	2,171.60
20 - BEAUTIFICATION	2,500.00	932.42	179.81	752.61
509 - MISCELLANEOUS ITEMS	4,000.00	3,271.02	0.00	3,271.02
53 - TIRES	4,000.00	3,271.02	0.00	3,271.02
02 - TRANSFER STATION	172,133.00	158,752.18	12,038.94	146,713.24
503 - GENERAL OPERATING EXPENSES	32,200.00	32,229.43	0.00	32,229.43
36 - GENERAL SUPPLIES	200.00	229.43	0.00	229.43
39 - TRANSF STATION/COMP/CONT	32,000.00	32,000.00	0.00	32,000.00
504 - PURCHASED PROFESSNAL/TECH SVCS	137,152.00	122,656.83	11,883.87	110,772.96
21 - PINE TREE RECYCLING	16,000.00	10,414.25	960.00	9,454.25
22 - RECYCLING/BRUSH	2,500.00	224.93	0.00	224.93
46 - PINE TREE WASTE	118,452.00	112,017.65	10,923.87	101,093.78
60 - PROF & TECH	200.00	0.00	0.00	0.00
505 - UTILITIES/OVERHEAD	2,781.00	3,865.92	155.07	3,710.85
03 - ELECTRICITY	1,500.00	1,979.65	112.37	1,867.28
31 - PROPANE	800.00	1,320.10	0.00	1,320.10
34 - TELEPHONE/INTERNET	481.00	566.17	42.70	523.47
04 - VEHICLE FUEL & OIL	42,500.00	49,146.84	239.06	48,907.78
505 - UTILITIES/OVERHEAD	42,500.00	49,146.84	239.06	48,907.78
11 - FUEL - VEHICLE	33,000.00	44,108.45	239.06	43,869.39

14 - EMERGENCY MUNICIPAL FUEL EXPEN	5,000.00	0.00	0.00	0.00
40 - OIL LUBE	4,500.00	5,038.39	0.00	5,038.39
106 - OUTSIDE AGENCIES	18,380.00	18,380.00	0.00	18,380.00
01 - EASTERN SLOPE AIRPORT AUTHORIT	500.00	500.00	0.00	500.00
504 - PURCHASED PROFESSNAL/TECH SVCS	500.00	500.00	0.00	500.00
05 - DONATIONS	500.00	500.00	0.00	500.00
04 - DAC CHILDREN'S PROGRAMS	2,500.00	2,500.00	0.00	2,500.00
504 - PURCHASED PROFESSNAL/TECH SVCS	2,500.00	2,500.00	0.00	2,500.00
05 - DONATIONS	2,500.00	2,500.00	0.00	2,500.00
05 - COMMUNITY CONCEPTS	1,000.00	1,000.00	0.00	1,000.00
504 - PURCHASED PROFESSNAL/TECH SVCS	1,000.00	1,000.00	0.00	1,000.00
05 - DONATIONS	1,000.00	1,000.00	0.00	1,000.00
07 - MAINE HEALTHCARE AT HOME	500.00	500.00	0.00	500.00
504 - PURCHASED PROFESSNAL/TECH SVCS	500.00	500.00	0.00	500.00
05 - DONATIONS	500.00	500.00	0.00	500.00
08 - LAKES ENVIRONMENTAL ASSOC.	1,000.00	1,000.00	0.00	1,000.00
504 - PURCHASED PROFESSNAL/TECH SVCS	1,000.00	1,000.00	0.00	1,000.00
05 - DONATIONS	1,000.00	1,000.00	0.00	1,000.00
09 - LIBRARY	7,000.00	7,000.00	0.00	7,000.00
504 - PURCHASED PROFESSNAL/TECH SVCS	7,000.00	7,000.00	0.00	7,000.00
05 - DONATIONS	7,000.00	7,000.00	0.00	7,000.00
11 - SEXUAL ASSAULT PREV & RESPONSE	300.00	300.00	0.00	300.00
504 - PURCHASED PROFESSNAL/TECH SVCS	300.00	300.00	0.00	300.00
05 - DONATIONS	300.00	300.00	0.00	300.00
12 - SACO RIVER CORR.COMMISSION	300.00	300.00	0.00	300.00
504 - PURCHASED PROFESSNAL/TECH SVCS	300.00	300.00	0.00	300.00
05 - DONATIONS	300.00	300.00	0.00	300.00
13 - SALVATION ARMY-LOCAL CHAPTER	500.00	500.00	0.00	500.00
504 - PURCHASED PROFESSNAL/TECH SVCS	500.00	500.00	0.00	500.00
05 - DONATIONS	500.00	500.00	0.00	500.00
14 - SENIORSPLUS	500.00	500.00	0.00	500.00
504 - PURCHASED PROFESSNAL/TECH SVCS	500.00	500.00	0.00	500.00
05 - DONATIONS	500.00	500.00	0.00	500.00
15 - S.W. OXFORD CTY NUTRITIAN,INC	500.00	500.00	0.00	500.00
504 - PURCHASED PROFESSNAL/TECH SVCS	500.00	500.00	0.00	500.00
05 - DONATIONS	500.00	500.00	0.00	500.00
16 - TRI-COUNTY MENTAL HEALTH	1,200.00	1,200.00	0.00	1,200.00
504 - PURCHASED PROFESSNAL/TECH SVCS	1,200.00	1,200.00	0.00	1,200.00
05 - DONATIONS	1,200.00	1,200.00	0.00	1,200.00
19 - LIFE FLIGHT FOUNDATION	580.00	580.00	0.00	580.00
504 - PURCHASED PROFESSNAL/TECH SVCS	580.00	580.00	0.00	580.00
05 - DONATIONS	580.00	580.00	0.00	580.00
21 - AMERICAN RED CROSS-MAINE	500.00	500.00	0.00	500.00
504 - PURCHASED PROFESSNAL/TECH SVCS	500.00	500.00	0.00	500.00
05 - DONATIONS	500.00	500.00	0.00	500.00
22 - SAFE VOICES	500.00	500.00	0.00	500.00
504 - PURCHASED PROFESSNAL/TECH SVCS	500.00	500.00	0.00	500.00
05 - DONATIONS	500.00	500.00	0.00	500.00
23 - DENMARK HISTORICAL SOCIETY	1,000.00	1,000.00	0.00	1,000.00
504 - PURCHASED PROFESSNAL/TECH SVCS	1,000.00	1,000.00	0.00	1,000.00
05 - DONATIONS	1,000.00	1,000.00	0.00	1,000.00
107 - CAPITAL IMPROVEMENT	823,114.00	912,809.26	151,837.82	760,971.44
03 - CAPITAL IMPROVEMENT PROJECTS	727,114.00	678,086.63	13,115.19	664,971.44
509 - MISCELLANEOUS ITEMS	727,114.00	678,086.63	13,115.19	664,971.44
32 - PERLEY MILLS COMMUNITY FOREST	5,000.00	4,413.54	0.00	4,413.54
33 - ROAD PROJECTS	410,515.00	361,003.79	3,747.19	357,256.60
46 - MUNICIPAL BUILDING REPAIRS	0.00	1,070.30	9,368.00	-8,297.70
49 - EXTRICATION EQUIPMENT FD	26,750.00	26,750.00	0.00	26,750.00
74 - FIRE DEPARTMENT 2021 PUMPER	284,849.00	284,849.00	0.00	284,849.00
04 - ANNUAL FIREWORKS	6,000.00	6,000.00	0.00	6,000.00
506 - OTHER PURCHASED SERVICES	6,000.00	6,000.00	0.00	6,000.00
04 - FIREWORKS - ANNUAL	6,000.00	6,000.00	0.00	6,000.00
05 - MOOSE POND DAM REPAIR	90,000.00	228,722.63	138,722.63	90,000.00
509 - MISCELLANEOUS ITEMS	90,000.00	228,722.63	138,722.63	90,000.00
71 - MOOSE POND DAM REPAIR	90,000.00	228,722.63	138,722.63	90,000.00

108 - DEBT & INTERGOVERNMENTAL	2,686,716.00	2,883,064.04	196,348.06	2,686,715.98
02 - SCHOOL ADMINISTRATIVE DISTRICT	2,370,901.00	2,567,249.04	196,348.06	2,370,900.98
509 - MISCELLANEOUS ITEMS	2,370,901.00	2,567,249.04	196,348.06	2,370,900.98
19 - SAD 72	2,370,901.00	2,567,249.04	196,348.06	2,370,900.98
51 - COUNTY TAX	315,815.00	315,815.00	0.00	315,815.00
509 - MISCELLANEOUS ITEMS	315,815.00	315,815.00	0.00	315,815.00
05 - COUNTY TAX	315,815.00	315,815.00	0.00	315,815.00
109 - ALL OTHER	230,366.00	225,366.80	6.00	225,360.80
29 - BOAT VESSEL STICKERS	0.00	0.80	6.00	-5.20
509 - MISCELLANEOUS ITEMS	0.00	0.80	6.00	-5.20
24 - BOAT VESSEL STICKERS	0.00	0.80	6.00	-5.20
42 - CONSERVATION RESERVE ACCOUNT	5,000.00	0.00	0.00	0.00
509 - MISCELLANEOUS ITEMS	5,000.00	0.00	0.00	0.00
03 - CONSERVATION EXPENSES	5,000.00	0.00	0.00	0.00
45 - MISC EXPENSE	225,366.00	225,366.00	0.00	225,366.00
509 - MISCELLANEOUS ITEMS	225,366.00	225,366.00	0.00	225,366.00
99 - MISC EXPENSE	225,366.00	225,366.00	0.00	225,366.00
110 - ABATEMENTS	0.00	4,816.61	0.00	4,816.61
01 - ABATEMENTS	0.00	4,816.61	0.00	4,816.61
509 - MISCELLANEOUS ITEMS	0.00	4,816.61	0.00	4,816.61
99 - MISC EXPENSE	0.00	4,816.61	0.00	4,816.61
112 - PERLEY MILLS	3,200.00	3,200.00	0.00	3,200.00
03 - Perley Mills	3,200.00	3,200.00	0.00	3,200.00
700 - PERLEY MILLS EXPENSES	3,200.00	3,200.00	0.00	3,200.00
02 - REAL ESTATE TAXES	3,200.00	3,200.00	0.00	3,200.00
113 - NON-INTEREST ESCROW ACCOUNTS	0.00	545.52	0.00	545.52
01 - CON EDISON DEVELOPMENT	0.00	200.00	0.00	200.00
504 - PURCHASED PROFESSIONAL/TECH SVCS	0.00	200.00	0.00	200.00
42 - LEGAL EXPENSES	0.00	200.00	0.00	200.00
02 - STANTEC/HOLDCO & SEAN MCGRATH	0.00	345.52	0.00	345.52
504 - PURCHASED PROFESSIONAL/TECH SVCS	0.00	345.52	0.00	345.52
42 - LEGAL EXPENSES	0.00	345.52	0.00	345.52
212 - REC YOUTH ASSIGNED FUND	0.00	10,932.85	10,165.61	767.24
01 - DONATION ACCT	0.00	10,932.85	10,165.61	767.24
506 - OTHER PURCHASED SERVICES	0.00	10,932.85	10,165.61	767.24
29 - YOUTH ASSIGNED FUND	0.00	10,932.85	10,165.61	767.24
215 - CAPITAL EQUIPMENT	18,255.00	26,745.27	30,639.72	-3,894.45
01 - CAPITAL EQUIPMENT	18,255.00	26,745.27	30,639.72	-3,894.45
509 - MISCELLANEOUS ITEMS	18,255.00	26,745.27	30,639.72	-3,894.45
72 - SALE OF FD EQUIP	18,255.00	26,745.27	30,639.72	-3,894.45
216 - NESTLE WATER CONTRACT	0.00	16,841.23	1,865.60	14,975.63
01 - NESTLE WATER CONTRACT	0.00	16,841.23	1,865.60	14,975.63
501 - PERSONAL SVCS-SALARIES & WAGES	0.00	213.17	0.00	213.17
90 - SOCIAL SECURITY - TOWN	0.00	172.79	0.00	172.79
92 - MEDICARE TOWN	0.00	40.38	0.00	40.38
509 - MISCELLANEOUS ITEMS	0.00	16,628.06	1,865.60	14,762.46
95 - POLAND SPRING WATER MONITORING	0.00	2,619.31	0.00	2,619.31
96 - POLAND SPRING/NESTLE PERMIT	0.00	6,152.80	0.00	6,152.80
99 - MISC EXPENSE	0.00	7,855.95	1,865.60	5,990.35
217 - FIRE DEPARTMENT DONATION	0.00	6,131.35	0.00	6,131.35
01 - FIRE DEPARTMENT DONATION	0.00	6,131.35	0.00	6,131.35
509 - MISCELLANEOUS ITEMS	0.00	6,131.35	0.00	6,131.35
99 - MISC EXPENSE	0.00	6,131.35	0.00	6,131.35
218 - FIRST RESPONDERS	0.00	7,984.00	0.00	7,984.00
01 - FIRST RESPONDERS	0.00	7,984.00	0.00	7,984.00
509 - MISCELLANEOUS ITEMS	0.00	7,984.00	0.00	7,984.00
99 - MISC EXPENSE	0.00	7,984.00	0.00	7,984.00
230 - STATE STREAM CROSSING	305,691.00	21,544.75	957.75	20,587.00
01 - STEAM CROSSING GRANT	305,691.00	21,544.75	957.75	20,587.00
509 - MISCELLANEOUS ITEMS	305,691.00	21,544.75	957.75	20,587.00
70 - MOOSE POND STREAM CROSSING	305,691.00	21,544.75	957.75	20,587.00
231 - BROADBAND	50,000.00	4,202.39	301.11	3,901.28
02 - BROADBAND INITIATIVE FUND	0.00	4,202.39	301.11	3,901.28
503 - GENERAL OPERATING EXPENSES	0.00	4,202.39	301.11	3,901.28

31 - PRINTING	0.00	4,202.39	301.11	3,901.28
04 - ESRBROADBAND PLANNING	50,000.00	0.00	0.00	0.00
509 - MISCELLANEOUS ITEMS	50,000.00	0.00	0.00	0.00
75 - BROADBAND	50,000.00	0.00	0.00	0.00
233 - AMERICAN RESCUE PLAN ACT	60,781.89	20,203.02	694.00	19,509.02
01 - AMERICAN RESCUE PLAN ACT	60,781.89	20,203.02	694.00	19,509.02
509 - MISCELLANEOUS ITEMS	60,781.89	20,203.02	694.00	19,509.02
77 - PUBLIC HEALTH	0.00	15,399.19	694.00	14,705.19
78 - ARPA MAIN EXPENSE ACCT	60,781.89	0.00	0.00	0.00
79 - OUTDOOR SPACES	0.00	4,803.83	0.00	4,803.83
234 - MOOSE POND DAM	179,682.50	186,809.00	0.00	186,809.00
01 - MOOSE POND DAM	179,682.50	186,809.00	0.00	186,809.00
509 - MISCELLANEOUS ITEMS	179,682.50	186,809.00	0.00	186,809.00
71 - MOOSE POND DAM REPAIR	179,682.50	186,809.00	0.00	186,809.00
235 - PSPRNG/PBLIC SAFETY EQUIP DON	0.00	25,011.03	25,000.00	11.03
01 - POLAND SPRNG PBLIC SAFETY DONAT	0.00	25,011.03	25,000.00	11.03
503 - GENERAL OPERATING EXPENSES	0.00	25,011.03	25,000.00	11.03
04 - EQUIP. REPLACEMENT	0.00	25,011.03	25,000.00	11.03
400 - PERLEY MILLS COMMUNITY FOREST	8,200.00	0.00	0.00	0.00
01 - PERLEY MILLS COMMUNITY FOREST	8,200.00	0.00	0.00	0.00
700 - PERLEY MILLS EXPENSES	8,200.00	0.00	0.00	0.00
01 - PERLEY MILLS EXPENDITURES	5,000.00	0.00	0.00	0.00
02 - REAL ESTATE TAXES	3,200.00	0.00	0.00	0.00
514 - CEMETERY TRUST	0.00	367.50	0.00	367.50
01 - CEMETERY TRUST	0.00	367.50	0.00	367.50
509 - MISCELLANEOUS ITEMS	0.00	367.50	0.00	367.50
99 - MISC EXPENSE	0.00	367.50	0.00	367.50
Final Totals	5,892,326.39	5,792,578.21	469,675.04	5,322,903.17

Revenue Summary Report

ALL Departments
July 1, 2021 to June 30, 2022

Account	Budget	Debits	Credits	Net
101 - REVENUES	5,269,716.00	30,538.83	4,636,447.76	4,605,908.93
01 - GENERAL TAXES	4,068,088.00	12,958.93	4,237,902.49	4,224,943.56
40000 - RE PP TAX REVENUE	3,868,088.00	0.00	3,887,786.51	3,887,786.51
40020 - MOTOR VEH EXCISE TAXES	200,000.00	6,525.76	297,177.01	290,651.25
40021 - BOAT EXCISE TAXES	0.00	0.00	5,826.40	5,826.40
40022 - RAPID RENEWAL EXCISE TAXES (MV)	0.00	0.00	38,440.60	38,440.60
40023 - ON-LINE BOAT EXCISE TAXES (BT)	0.00	6,433.17	8,671.97	2,238.80
10 - LICENSES & PERMITS	0.00	0.00	8,401.50	8,401.50
40114 - TOWN PLUMBING FEES	0.00	0.00	8,397.50	8,397.50
40180 - ON-LINE BURN PERMITS	0.00	0.00	4.00	4.00
20 - INTERGOVERNMENTAL REVENUES	178,648.00	10,870.60	321,478.95	310,608.35
40204 - WATER EXTRACT. ORD. FEES	0.00	0.00	100.00	100.00
40226 - STATE REVENUE SHARING	90,000.00	0.00	119,359.37	119,359.37
40227 - D.O.T. BLOCK GRANT	0.00	0.00	56,276.00	56,276.00
40228 - BETE REFUND/PAYMENT	9,570.00	0.00	9,574.00	9,574.00
40230 - HOMESTEAD EXEMPTION	74,078.00	0.00	76,550.00	76,550.00
40231 - VETERAN REIMBURSEMENT	0.00	0.00	1,871.00	1,871.00
40232 - STATE GAS REIMBURSEMENT	0.00	0.00	479.39	479.39
40234 - TREE GROWTH	0.00	0.00	44,841.59	44,841.59
40235 - SNOMOBILE REIMBURSEMENT	0.00	10,870.60	10,870.60	0.00
40281 - ROAD/ BRIDGE/DAM REVENUE	0.00	0.00	1,557.00	1,557.00
40500 - SPECIAL REVENUE	5,000.00	0.00	0.00	0.00
30 - TOWN CHARGES	0.00	1,333.39	45,453.94	44,120.55
40030 - COST & INTEREST ON TAXES	0.00	224.39	13,171.46	12,947.07
40300 - AGENT FEE	0.00	5.00	11,339.45	11,334.45
40305 - CODE ENFORCEMENT FEE	0.00	1,104.00	20,906.19	19,802.19
40450 - MISC TOWN CHARGES REVENUES	0.00	0.00	36.84	36.84
40 - OTHER REVENUES	1,014,780.00	5,375.91	23,210.88	17,834.97
40301 - PLANNING BD FEES-ZONE/COND USE	0.00	144.80	754.80	610.00
40334 - ANIMAL CONTROL OFFICER	0.00	25.00	748.00	723.00
40410 - INTEREST EARNINGS	0.00	2.23	213.25	211.02
40431 - SALE OF MUNICIPAL PROPERTY	0.00	0.00	15,600.00	15,600.00
40439 - WORKERS COMP REIMBURSEMENT	0.00	0.00	690.00	690.00
40440 - INSURANCE CLAIMS & REFUNDS	0.00	3,564.00	3,564.95	0.95
40441 - INSURANCE CLAIM REIMBURSEMENT	0.00	1,639.88	1,639.88	0.00
40500 - USE OF CARRY FORWARDS	629,181.00	0.00	0.00	0.00
40599 - USE OF UNDESIGNATED	385,599.00	0.00	0.00	0.00
50 - OTHER FINANCING SOURCES	8,200.00	0.00	0.00	0.00
40500 - GENERAL FUND REVENUE TRANSF IN	8,200.00	0.00	0.00	0.00
102 - GENERAL GOVERNMENT	0.00	1,261.00	6,429.80	5,168.80
01 - ADMINISTRATION (T.CHARGES)	0.00	100.00	1,300.00	1,200.00
40411 - MUNIC. BLDG. RENTALS	0.00	100.00	1,300.00	1,200.00
10 - GENERAL ASSISTANCE	0.00	0.00	167.65	167.65
40228 - GA STATE REIMBURSEMENT	0.00	0.00	167.65	167.65
13 - LEGAL EXPENSES	0.00	0.00	96.20	96.20
40235 - LEGAL REIMBURSEMENT	0.00	0.00	96.20	96.20
40 - RECREATION (YOUTH ACTIVITIES)	0.00	1,161.00	4,865.95	3,704.95
40350 - YOUTH ACTIVITIES FUNDS	0.00	1,161.00	4,865.95	3,704.95
105 - PUBLIC WORKS	0.00	0.00	15,139.16	15,139.16
02 - TRANSFER STATION	0.00	0.00	15,139.16	15,139.16
40320 - TRANSF.STATION FEES/TEL/STICKE	0.00	0.00	15,139.16	15,139.16
113 - NON-INTEREST ESCROW ACCOUNTS	0.00	0.00	5,000.00	5,000.00
02 - STANTEC/HOLDCO & SEAN MCGRATH	0.00	0.00	5,000.00	5,000.00
00002 - STANTEC/LONGROAD ENERGY ESCRO	0.00	0.00	5,000.00	5,000.00
212 - REC YOUTH ASSIGNED FUND	0.00	17,247.25	23,237.65	5,990.40
01 - DONATION ACCT	0.00	17,247.25	23,237.65	5,990.40
00002 - DONATIONS	0.00	17,247.25	23,237.65	5,990.40
215 - CAPITAL EQUIPMENT	18,255.00	24,256.00	31,756.00	7,500.00

01 - CAPITAL EQUIPMENT	18,255.00	24,256.00	31,756.00	7,500.00
00003 - SALE OF TOWN EQUIPMENT	18,255.00	24,256.00	31,756.00	7,500.00
216 - NESTLE WATER CONTRACT	0.00	0.00	9,623.20	9,623.20
01 - NESTLE WATER CONTRACT	0.00	0.00	9,623.20	9,623.20
00001 - INTEREST	0.00	0.00	28.19	28.19
00002 - MISC REVENUE	0.00	0.00	9,595.01	9,595.01
217 - FIRE DEPARTMENT DONATION	0.00	0.00	6,327.02	6,327.02
01 - FIRE DEPARTMENT DONATION	0.00	0.00	6,327.02	6,327.02
00001 - INTEREST	0.00	0.00	2.02	2.02
00002 - MISC REVENUE	0.00	0.00	6,325.00	6,325.00
218 - FIRST RESPONDERS	0.00	0.00	1,500.99	1,500.99
01 - FIRST RESPONDERS	0.00	0.00	1,500.99	1,500.99
00001 - INTEREST	0.00	0.00	0.99	0.99
00002 - MISC REVENUE	0.00	0.00	1,500.00	1,500.00
230 - STATE STREAM CROSSING	305,691.00	0.00	218,366.00	218,366.00
01 - STEAM CROSSING GRANT	305,691.00	0.00	218,366.00	218,366.00
00002 - STREAM MATCH	305,691.00	0.00	218,366.00	218,366.00
231 - BROADBAND	50,000.00	0.00	50,000.00	50,000.00
02 - BROADBAND INITIATIVE FUND	13,500.00	0.00	13,500.00	13,500.00
00004 - INITIATIVE	13,500.00	0.00	13,500.00	13,500.00
04 - ESRBROADBAND PLANNING	29,500.00	0.00	29,500.00	29,500.00
00001 - ESRBB PLANNING	29,500.00	0.00	29,500.00	29,500.00
05 - BROADBAND TRANSFER IN	7,000.00	0.00	7,000.00	7,000.00
00001 - BROADBAND TRANSFER IN	7,000.00	0.00	7,000.00	7,000.00
233 - AMERICAN RESCUE PLAN ACT	60,781.89	0.00	121,705.03	121,705.03
01 - AMERICAN RESCUE PLAN ACT	60,781.89	0.00	121,705.03	121,705.03
00001 - ASSTNC LISTING #21.027	60,781.89	0.00	121,705.03	121,705.03
234 - MOOSE POND DAM	179,682.50	0.00	187,354.50	187,354.50
01 - MOOSE POND DAM	179,682.50	0.00	187,354.50	187,354.50
40025 - MOOSE POND DAM REPAIR	89,682.50	0.00	97,354.50	97,354.50
40026 - Transfer In	90,000.00	0.00	90,000.00	90,000.00
235 - PPSRNG/PBLIC SAFETY EQUIP DON	0.00	25,000.00	25,000.00	0.00
01 - POLAND SPRNG PBLC SAFETY DONAT	0.00	25,000.00	25,000.00	0.00
40029 - COMMUNICATIONS RPLCMNT DONATI	0.00	25,000.00	25,000.00	0.00
299 - FIREWORKS DONATIONS	0.00	0.00	4,000.00	4,000.00
01 - FIREWORKS DONATIONS	0.00	0.00	4,000.00	4,000.00
00002 - DONATIONS	0.00	0.00	4,000.00	4,000.00
400 - PERLEY MILLS COMMUNITY FOREST	8,200.00	0.00	6,836.85	6,836.85
01 - PERLEY MILLS COMMUNITY FOREST	8,200.00	0.00	6,836.85	6,836.85
70001 - PERLEY MILLS COMMUNITY FOREST	8,200.00	0.00	6,836.85	6,836.85
512 - EUGENIA PARKER	0.00	0.00	0.36	0.36
01 - EUGENIA PARKER	0.00	0.00	0.36	0.36
00001 - INTEREST	0.00	0.00	0.36	0.36
513 - ROBERT GRIFFIN FLAG	0.00	0.00	0.36	0.36
01 - ROBERT GRIFFIN FLAG	0.00	0.00	0.36	0.36
00001 - INTEREST	0.00	0.00	0.36	0.36
514 - CEMETERY TRUST	0.00	0.00	4.64	4.64
01 - CEMETERY TRUST	0.00	0.00	4.64	4.64
00001 - INTEREST	0.00	0.00	4.64	4.64
Final Totals	5,892,326.39	98,303.08	5,348,729.32	5,250,426.24

2023 Unpaid Real Estate Taxes

As of : 04/30/2023

Acct	Name ----	
1390	15 CYGNET DRIVE LLC	\$2,397.11
1229	ADAMS, STEPHEN A	\$1,147.73
31	ALLEN MOUNTAIN, LLC	\$3,017.09
34	ALLEN MOUNTAIN, LLC	\$444.65
304	ARNOLD, JOHN R JR	\$1,306.37
533	AUBUCHONT, JOANN M	\$545.72
1335	BABINE, ROBERT	\$132.82
1507	BALABANIS, DAVID R JR	\$706.37
1509	BALABANIS, DAVID R JR	\$1,024.65
409	BARBER, ROBERT M	\$1,585.36
1693	BASSETT, BRIAN	\$344.71
838	BENSON, REBEKAH M	\$2,552.07
55	BERGQUIST, KERRY G	\$982.52
346	BLAIS, CHRISTOPHER L SR	\$601.88
530	BOCCIERI, EWELINA	\$39.36
1121	BORGESI, JOHN J. - TRUSTEE	\$1,784.09
1109	BORGESI, JOSEPH J	\$270.08
1469	BOUCHER, JOHN J	\$6,886.71
1470	BOUCHER, JOHN J	\$2,800.95
1760	BOUCHER, JOHN J	\$245.51
1761	BOUCHER, JOHN J	\$380.33
1558	BOYER, WILLIAM E	\$499.77
658	BRAULT, WILLIAM E & CONSTANCE M	\$222.81
33	BROWN, CLIFFORD D	\$283.99
1585	BYRNE, EDWARD	\$1,889.34
875	BYRNE, JANE L	\$4,301.38
502	CALLEGARI, DIANE	\$370.45
417	CALLEN, DYLAN	\$1,004.92
1958	CAMPBELL, KATHLEEN F	\$1,114.79
1126	CHURCHES, THOMAS H JR	\$102.22
631	CONNONI, ROBERT	\$280.76
550	COPPOLA, THOMAS A	\$1,433.43
1453	CROFTON, JEANNE A	\$1,173.66
1831	CURLEY, MICHAEL	\$101.20
28	DAILEY, JOHN H III	\$627.44
336	DANE BECK HOLDINGS TRUST	\$1,177.71
2094	DAVIS, PETER	\$1,183.97
1341	DEFILIPPIS, RICHARD	\$34.22
1473	DELGAUDIO, ANTHONY J	\$302.97
1474	DELGAUDIO, ANTHONY J	\$267.04
2149	DENMARK PINES LLC	\$736.10
469	DESCHAMBEAULT, LYNN J	\$832.66
1068	DESIMONE, MICHAEL	\$2,171.75
2009	DESROCHE, ROD	\$1,273.51
1090	DEVEREUX, PATRICIA A	\$1,455.13
1314	DOE, MARILYN G	\$1,503.96
1299	DONALD, JAMES F - TRUSTEE	\$1,163.13
1070	DOROTHY A CLUNIE TRUST	\$1,946.33
1135	DOROTHY A CLUNIE TRUST	\$727.75
974	DRAKE FAMILY LIVING TRUST	\$3,170.09

1119	DREW, SHEILA	\$2,210.84
1615	DZIERZESKI, RICHARD J	\$1,088.66
1212	ERICKSON, D JEFFREY	\$1,278.60
284	FAIRFIELD, PARKER A	\$330.67
1744	FLAHERTY, NEAL D	\$420.29
936	FORBES, CRAIG	\$88.55
643	FREDA, JUDITH A	\$380.57
644	FREDA, JUDITH A	\$910.86
480	GAGNON, DAVID A	\$1,091.06
127	GANTEAUME-RICHARDS, RACHEL	\$527.38
332	GARLAND, RICKY E	\$369.63
1876	GARLAND, RICKY E	\$211.89
659	GENEST, MICHAEL P	\$633.07
970	GEORGE, CHRISTINE	\$245.10
113	GEORGE, PHILIP W	\$3,693.80
979	GEORGE, PHILIP W	\$460.59
998	GEORGE, PHILIP W	\$451.86
150	GILLIS, EUGENE M	\$867.03
710	GILMAN, GREGORY S	\$761.37
736	GILMAN, TUCKER R	\$3,068.26
143	GLASGOW, STEPHEN B	\$1,690.04
1106	GOLDY, STEPHEN A	\$1,838.99
1989	GOLKOWSKI, ERIK E	\$394.17
1219	GRAYTON, ROBERT	\$1,083.09
548	GUCWA, JOHN JR	\$349.39
766	GUIDI, JAMES P	\$3,947.18
534	GUPTILL, ELLEN R	\$264.38
279	HALL, ALICE K	\$556.28
924	HANSEN, RICHARD E	\$2,781.86
666	HAZELTON, ELIZABETH A	\$1,638.18
328	HENRY, LAURIE A	\$661.85
651	HILL, BRENDA S	\$2,041.96
599	HILL, WILLIAM R	\$443.89
747	HODGES, DANA	\$53.70
750	HODGES, DANA	\$53.70
806	HODGES, DANA	\$1,917.04
1149	HOLDEN, RICHARD C	\$1,573.10
603	HOLMES, DAVID G	\$63.76
1708	HORVATH, JOSEPH M	\$879.18
1702	HOUDE, DANIEL G	\$253.13
586	HOY, MARGARET	\$170.33
1175	INSPIRED MISSIONS INC.	\$601.38
1179	INSPIRED MISSIONS INC.	\$148.32
1553	JASON, CHERYL A	\$575.59
1550	JENSEN, JONATHAN E	\$434.08
221	JOHNSON, ERIC L	\$1.29
223	JOHNSON, ERIC L	\$170.52
996	JORDAN, JOSEPH	\$443.51
962	JORDAN, JOSEPH J JR	\$2,750.87
2044	K & W TIMBERLANDS, LLC	\$145.10
507	KEITH, BARRY H	\$2,023.62
515	KEITH, BARRY H	\$73.75
560	KELLY, KEVIN P. - TRUSTEE	\$930.59
105	KHIEL, JOHN H III	\$4,728.12

82	KNIGHT, GEORGE C, ESTATE OF	\$376.97
788	KNORTZ, DAVID C	\$2,451.19
649	KOHLBACK, CLINTON & SUSAN -TRUSTEES	\$1,402.25
226	KOZEL, MICHAEL & LINDA HEIRS OF	\$2,418.05
955	KULAK, ANDREW C	\$2,493.77
1127	LASHMIT, TOM	\$2,815.51
1123	LEBLANC, ROBERT	\$4,537.93
580	LESKE, NANCY SMITH	\$708.97
1640	LETARTE, DONALD A	\$1,437.92
1642	LETARTE, DONALD A. ET AL	\$151.73
151	LITTLEFIELD, PORTER	\$579.81
567	LOWELL, MITCHELL B	\$1,229.96
306	LUSKY, JAN C	\$453.44
1464	LYNCH FAMILY CABIN, LLC	\$2,203.48
1756	LYONS, GARY W	\$358.81
862	LYONS, SUSAN	\$2,982.87
1313	MACFAWN, IAN S	\$90.53
2128	MALCOLM, DANIEL T	\$1,134.58
637	MARCHESE-SPILLER, MARIA TTE	\$3,100.01
1246	MARDEN, JANICE MARY, ET ALS	\$1,858.52
167	MARSH, BONNIE M	\$1,372.52
1344	MAYBERRY, JAMIE	\$50.60
1346	MAYBERRY, JOHN	\$113.85
1234	MCGINN, MICHAEL TRUSTEE	\$823.49
797	MEEGAN, MARIE L - TRUSTEE	\$2,064.73
176	MELANSON, MARC J	\$731.29
1683	MELANSON, MARC J	\$224.54
287	MELLOR, JEFFREY M	\$556.22
314	MERRITT, PETER L	\$753.75
714	MILLMAN, SAMANTHA A	\$65.40
257	MONSON, RICHARD G	\$637.75
66	MOORE, ANDREW	\$135.80
68	MOORE, ANDREW	\$204.86
144	MOORE, ANDREW	\$154.45
244	MOORE, DONALD O	\$723.77
1679	MOOSE POND IN DENMARK LLC	\$3,121.64
90	MORGASON, ANDREA J. 2/3 INT	\$211.70
683	MORIN, JOHN W	\$443.13
52	MORRIS, ROBERT K	\$1,271.58
87	MORRIS, ROBERT K	\$288.42
1630	MOY, LUCY	\$2,094.39
1666	MOY, LUCY	\$126.43
1272	MUNSTEDT, ANNE G & PETER A	\$2,714.31
1827	MURDOUGH, TIMOTHY E	\$2,231.84
1040	NAGLE, SHARON	\$578.11
1024	NGL-NE REAL ESTATE LLC	\$3,374.01
1797	NICKERSON, NATHAN	\$259.32
1578	NICKERSON, NATHAN M	\$1,839.12
506	NORKIN, ANDREW M	\$216.69
1319	NR COVE LLC	\$3,894.43
700	OSGOOD, JACOB E	\$778.98
680	PACHECO, KEITH D	\$1,950.63
73	PALMER, NANCY S	\$44.33
1870	PALMER, NANCY S	\$50.55

135	PAPPAS, LEONARD	\$335.22
1291	PAPPAS, LEONARD	\$1,115.22
448	PARROTT, ROBERT O	\$1,108.14
456	PARROTT, ROBERT O	\$159.64
12	PITCHER, PATRICIA	\$644.45
701	PMW LLC	\$36.05
702	PMW LLC	\$65.71
703	PMW LLC	\$86.90
2132	PMW LLC	\$97.40
1426	POOLE, JONATHAN S	\$240.35
1524	POWERS, KENNETH - TRUSTEE	\$683.23
768	PREDMORE, ROBERT B	\$2,570.35
1691	PROSE, BARBARA A	\$695.75
967	RAFFONI, MELISSA A. - TRUSTEE	\$652.00
827	RAGUSA, CHRISTOPHER A - TRUSTEE	\$3,540.86
1603	RAHN FAMILY REVOCABLE TRUST	\$1,740.21
263	RAMSDELL, HELEN	\$459.23
1681	RANDALL, JOSEPH	\$1,149.00
476	RANIERI, ROMOALDO	\$1,906.48
266	RATNER, RICHARD S	\$274.50
1598	RAYMOND, LINDA J	\$1,152.54
126	RICHARDS, GOLA WOLFSON	\$869.05
1768	RICHARDS, GOLA WOLFSON	\$153.70
2054	RICHARDS, THOMAS E	\$219.41
1239	ROBERT BARNES AS TRUSTEE OF THE RAYMAR REALTY	\$3,294.06
1034	RUSSO, ELAINE - HEIRS OF	\$1,008.33
1800	SAMPSON, BERNARD	\$79.06
1892	SAMPSON, TODD	\$66.16
1092	SAVARD, CAROLE	\$972.77
858	SCHWARTZ, KARL D	\$5,643.04
1010	SCOLARO, RAQUEL	\$258.37
1763	SCOLARO, RAQUEL	\$263.75
1091	SEEMAR, ANDREW	\$684.43
1496	SHARP, THOMAS M - TRUSTEE	\$12.41
1966	SHEPPARD, STEVEN	\$468.62
870	SHRIBER, LOUIS & CAROL -TRUSTEES	\$2,750.55
2119	SHRIER, MICHAEL A	\$2,039.15
950	SIMMONS, ROBERT	\$1,390.80
1658	SMITH, MARILYN R	\$4,165.39
1148	STASIOWSKI, WILLIAM	\$2,209.20
1538	STEN FAMILY LLC	\$1,735.99
1539	STEN, JOHN A	\$2,137.95
1475	STEVENS, GEORGE J	\$229.03
96	STEVENS, MARK J	\$131.11
2018	STEVENS, MARK J	\$310.05
1478	STEVENS, MARK JACKSON	\$2,233.99
951	TABOR, RICHARD	\$1,189.48
1830	TABOR, RICHARD SCOTT	\$412.26
1257	THE JEFFREY ROBERTS REVOCABLE TRUST DATED MAI	\$2,301.79
65	THE JOINT REVOCABLE TRUST OF HOWARD BURT	\$89.82
1588	THE MEADE FAMILY TRUST	\$2,474.72
2150	THOMAS, JOHN R	\$4,561.34
1718	TOOMEY, KEVIN	\$215.05

684	TOOMEY, MARY F	\$475.57
1960	TRACY, WILLIAM ELLIOTT	\$741.92
671	TRIEBER, BRUCE A	\$218.85
672	TRIEBER, BRUCE A	\$2,197.18
1039	TULLY, IAN CARVER	\$1,953.03
230	UPHAM, ELIHU JA	\$913.08
1730	US BANK NATIONAL ASSOCIATION	\$2,040.82
207	VALLEY, REED	\$583.43
770	VAN VOORHIS TRUST	\$2.02
1897	VARNEY, ELIZABETH BARBER	\$1,781.18
72	VERHOORN, DEREK A	\$1,585.49
2107	W W WARREN LLC	\$422.76
622	WALKER, GEORGE B	\$259.70
1534	WELLS-GOODWIN, DANA-BETH	\$2,507.36
627	WHITE-EDMUNDS, JANICE	\$350.49
243	WIST, JOSEPH F JR	\$836.92
538	WOLFPACK SMFC INC	\$576.08
2020	YOTTER, CARRIE	\$35.42
Total for 228 Bills:		262, 974.87



STATE OF MAINE
OFFICE OF THE GOVERNOR
1 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0001

Dear Friends:

For four years it has been my privilege to guide our great state, working with the Legislature to keep Maine people safe and put our economy on a path to recovery.

Since the arrival of the COVID-19 vaccines in December 2020, we have worked hard to get as many shots into the arms of Maine people as quickly as possible. Since the COVID-19 vaccine became available, more than a million Maine people have gotten fully vaccinated from COVID-19. It is thanks to them that our state has one of highest vaccination rates and one of the lowest death rates from COVID-19, despite having a much older population than other states. People are coming to Maine because we are one of the safest states in the nation.

Following the recommendations of the Economic Recovery Committee, our economy has not only fully recovered, but has surpassed pre-pandemic projections and unemployment claims have dropped to pre-pandemic levels. And, last year, I was pleased to sign a balanced, bipartisan budget that finally achieves the State's commitment to 55 percent education funding, fully restores revenue sharing, and expands property tax relief for Maine residents.

Maine can be proud of our nation-leading progress, but our work is far from done. Through the Maine Jobs & Recovery Plan, we will continue to address our longstanding workforce shortage, the expansion of broadband, education and job training opportunities, housing, child care, and transportation. Drawing on the hard work and resilience of Maine people, together we will rebuild our economy and rise from this unprecedented challenge a state that is stronger than ever.

In 2022, we focused on our economy, on our climate, on our kids, on keeping people safe and on the health and welfare of all Maine people. We have persevered, and, while challenges remain, we will get through them together. I am proud of the people of Maine, and I am proud to be your Governor.

Thank you,

A blue ink signature of Janet T. Mills.

Janet T. Mills
Governor



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

Dear Friends,

I hope this letter finds you safe and well. It's an honor to continue serving as your representative in Congress, and I take the responsibility very seriously. I appreciate the opportunity to update you on what I've been working on behalf of the people of the Second Congressional District.

In August, I voted for the *Inflation Reduction Act* because it represented a dramatic turnaround from misguided efforts to pass sweeping, ill-designed legislation that tried to accomplish too many things through budget gimmicks, setting up problematic fiscal cliffs in numerous programs and refusing to make the difficult decisions to allow for a fiscally responsible bill.

The *Inflation Reduction Act*, which was signed into law by the president, was fiscally responsible and targeted four key priorities: reducing our national debt and putting our country back on a more sustainable path, lowering the cost of prescription drugs, and making health care more affordable, investing in an all-of-the-above energy strategy to significantly increase oil, gas, and renewable energy production to lower energy costs for Americans, and cracking down on the tax avoidance of billion-dollar multinational corporations. This bill was the first major legislation in the last decade to use the reconciliation process to create a fiscally responsible budget to reduce deficits. The Congressional Budget Office estimated it would reduce deficits by approximately \$300 billion.

As a member of the House Armed Services Committee, I also helped pass the Fiscal Year 2023 National Defense Authorization Act, which among other things, included key wins for Bath shipbuilders, UMaine, and servicemembers and their families. For shipbuilders, the bill secured authorization for a third DDG-51 destroyer; established a new contract for up to 15 DDG-51 destroyers over the next five years, many of which will be built at Bath Iron Works; and included funding for shipyard infrastructure. The bill also authorized over \$25 million for defense research programs, including UMaine's large-scale manufacturing program. Finally, the bill authorized a 4.6% pay increase to help servicemembers and their families deal with rising costs due to inflation.

Additionally, at the end of 2022, Congress passed a spending bill to fund the government through September of 2023. The bill funds nearly \$27 million in funding for community projects across the Second Congressional District, a lifeline for our lobster industry that freezes any regulatory action for at least six years, and secures millions in additional funding for the Low Income Housing Energy Assistance Program (LIHEAP) to help Mainers heat their homes.

Regardless of the year, one of my top priorities is ensuring I'm accessible to you. My staff and I can help answer questions about and navigate federal programs; find resources in Maine; and resolve issues with Medicare, Social Security, the VA, and other federal agencies and programs. We are here to help:

- **Caribou Office:** 7 Hatch Drive, Suite 230, Caribou, ME 04736. Phone: (207) 492-6009
- **Lewiston Office:** 179 Lisbon Street, Lewiston, ME 04240. Phone: (207) 241-6767
- **Bangor Office:** 6 State Street, Suite 101, Bangor, ME 04401. Phone: (207) 249-7400

I look forward to building on momentum from recent legislative wins for Mainers and continuing to work on your behalf in 2023. Do not hesitate to reach out and voice an opinion on legislation, let us know about local events, or seek assistance navigating federal agencies or programs. It's an honor to represent you in Congress, and I wish you a healthy and prosperous year to come.

Respectfully,

Jared F. Golden
Member of Congress



Walter Riseman

P.O. Box 543
Harrison, ME 04040
Cell Phone: (207) 890-7866
walter.riseman@legislature.maine.gov

HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1400
TTY: MAINE RELAY 711

Dear Denmark Neighbors:

It is an honor to have the opportunity to serve you in the Maine House of Representatives. I am proud to be your advocate in Augusta, and I am looking forward to working alongside my colleagues to find thoughtful solutions for the many challenges facing our community and our state.

As I write this, we are preparing to begin the first session of the 131st Legislature that started in January 2023. We have a lot of work to do in the coming months, from addressing the rising cost of living, to improving access to affordable housing. We are ready to get started.

Our most significant priority will be the creation of a balanced two-year state budget, which will play a critical role in shaping the direction of our state in the near future. I am pushing to ensure the budget works to improve the lives of all Mainers, including our most vulnerable and historically marginalized neighbors. Some of my other top goals for the budget include funding to address the mental health and drug crisis, affordable housing and further protecting Maine's environment.

This session, I have been appointed to serve on the Joint Standing Committee on Veterans and Legal Affairs (VLA) and the Joint Standing Committee on State and Local Government (SLG). The VLA Committee's jurisdiction includes but is not limited to, alcoholic beverage laws, lottery operations, adult-use cannabis regulation, election laws and legislative ethics and the Maine National Guard. The SLG committee oversees concerns related to municipal, county and regional government as well as the Legislature's state contracts and state employees.

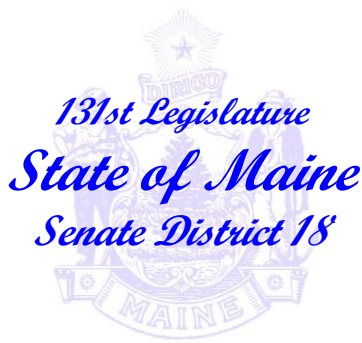
Please feel free to contact me if I can ever be of assistance to you or your family, or if you would like to discuss or testify on any upcoming legislation. The best contact information to reach me is by email at walter.riseman@legislature.maine.gov, and my phone number is 207-890-7866. I also send out email newsletters that provide insight into our work at the State House, offer helpful information and resources and aim to connect you with your state government. Please let me know if you would like to receive them.

I am so thankful that you have entrusted me with this great responsibility, and I look forward to connecting with you over the next two years.

Sincerely,

Walter Riseman
State Representative

District 83: Bridgton, Harrison, Denmark



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

Dear Friends and Neighbors,

Thank you for allowing me the honor of serving you in the Maine Senate. I am grateful you have put your trust in me, and I will continue to work tirelessly on your behalf.

I am eager to get to work for the people of Maine, and particularly those in Senate District 18. The 131st Legislature must work collaboratively to solve problems and ease the burdens of every day Mainers. I have heard from countless constituents who are tired of the fighting, and want to see their government start working for them. I could not agree more.

I intend to focus my work on advancing common sense policies aimed at protecting Maine's natural resources, lowering the costs of goods and services, and assisting our small businesses. With rising inflation and economic uncertainty, the work the Legislature does at the State House directly affects the lives of every Mainer. When I cast votes in the Senate Chamber I do so after thoughtful consideration about what is best for the people I was elected to represent.

I hope that during these difficult times we all come together as a community, and reach out to our neighbors in need. Check in with each other and reach out if you or someone you know is struggling. As always, I am eager to help with state-related issues.

Thank you for the privilege of serving you in the State Senate. 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 if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely yours,

Richard A. Bennett
Senator

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2523
(202) 224-2693 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

COMMITTEES:
APPROPRIATIONS
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE
SPECIAL COMMITTEE
ON AGING

Dear Friends:

It is an honor to represent Maine in the U.S. Senate. I am grateful for the trust that Mainers have placed in me and welcome this opportunity to share some key accomplishments for our state.

Last year, I secured more than \$500 million for 285 projects from Aroostook County to York County that will promote job creation, workforce training, and economic development; expand access to health care; improve public safety, infrastructure, and community resources; and protect our environment. To address the crisis of soaring inflation and high energy prices, I led efforts to provide \$2 billion in supplemental funds to the Low-Income Home Energy Assistance Program. In the new Congress that begins in 2023, I expect to be the Vice Chairman of the Appropriations Committee and will continue to champion investments to support Maine's communities and families.

Strengthening our economy and supporting good jobs remain a top priority. Along with the Governor and the rest of the Maine Delegation and the associations representing the lobster industry, I worked to protect our hardworking lobstermen and women by pausing for six years the onerous federal regulations that jeopardize our lobster fishery's very existence. Another ongoing threat to Maine's small businesses is the shortage of workers. That's why I led an effort to push the Administration to nearly double the number of H-2B visas that are critical to our hospitality industry. Additionally, when the Administration proposed to cut the construction of a destroyer to be built by Bath Iron Works, I restored this funding to protect Maine jobs and our national security.

When Maine Veterans' Homes announced last year that it planned to close its facilities in Caribou and Machias, I opposed that decision which would have had such a devastating effect on rural veterans and their families. I am glad that the decision was reversed, and I have secured \$3 million to help with upgrades to these facilities. My *AUTO for Vets Act* also became law, which will help disabled veterans maintain their independence by supporting the purchase of a new adaptive vehicle once a decade.

This past year, Congress demonstrated how effective it can be on behalf of the American people when both parties work together. A few of the bipartisan achievements that I was involved in include the *Respect for Marriage Act*, which will provide certainty to millions of loving couples in same-sex marriages while protecting religious liberties, and the *Electoral Count Reform Act*, which establishes clear guidelines for our system of certifying and counting electoral votes for President and Vice President.

No one works harder than the people of Maine, and I have honored that work ethic by showing up for every vote. During my Senate service, I have cast more than 8,500 consecutive votes, never having missed one. I remain committed to doing all that I can to address your community's concerns in 2023. If I may be of assistance to you in any way, I encourage you to contact one of my six state offices.

Sincerely,



Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
(202) 224-5344
Website: <https://www.King.Senate.gov>

United States Senate
WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
CHAIRMAN, STRATEGIC FORCES
SUBCOMMITTEE
BUDGET
ENERGY AND
NATURAL RESOURCES
CHAIRMAN, NATIONAL PARKS
SUBCOMMITTEE
INTELLIGENCE
RULES AND ADMINISTRATION

January 1, 2023

Dear Friends,

I've often thought that Maine is just one big small town connected by long roads. Well, in the past year or two, those roads have gotten steeper and bumpier as we dealt with an unprecedented pandemic and the resulting economic troubles.

As we faced the historic challenges, something impressive happened. We came together and lent a hand to our neighbors wherever we could to keep things running and spirits high.

Down in Washington, Congress tried to help Maine communities get through this struggle, so that our state would come out stronger. To do that, we put in the work and set some things into motion that are already helping Maine people. That's why you hired us, after all.

The pandemic made something we'd known for a while clear: those roads and networks that connect our big town needed repair, improvements, and expansion – from bridges to broadband. So, while Maine was uniting towards a common purpose, Congress came together to pass the *Bipartisan Infrastructure Law* – legislation that makes generational investments in physical infrastructure, broadband connections, harbors, and the energy grid. These efforts will lay the foundation for Maine's 21st century economy and make sure even the most rural areas aren't left behind.

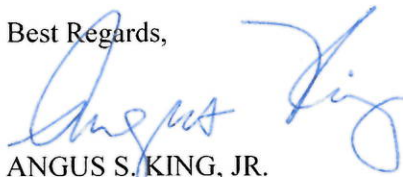
Over the last two years, as we drove up and down our state, you couldn't help but see storefronts in trouble and prices rising as the economy struggled through a global recession. And again, while you focused your efforts on getting through the difficult times, Congress took meaningful action. We passed the *American Rescue Plan* in 2021, which enabled Governor Mills and the state of Maine to better meet the health and economic difficulties of the pandemic. At a critical moment it expanded healthcare efforts to confront COVID and invested in the state to keep the economy in far better shape than most others nationwide.

Congress didn't stop there. This year, we took even more concrete steps to cut costs, create jobs, and provide more affordable, cleaner energy. The bipartisan *CHIPS Act* will bring home the manufacturing of the technical components known as "chips" that are used in everything these days – from smartphones to microwaves to cars – and in doing so reduce prices and create good American jobs. We also passed the *Inflation Reduction Act (IRA)* to lower healthcare costs, allow Medicare to negotiate drug prices, and cut energy bills with new rebates for things like heat pumps and solar panels.

Beyond these major investments, we also passed vital legislation to improve the day-to-day lives of Maine people and Americans nationwide. On a bipartisan basis, we expanded health care for veterans exposed to toxins, strengthened protections for marriage equality, supported Ukraine as it fought off a bloody Russian invasion, secured our elections and the peaceful transfer of power, and delivered millions in federal investments to projects up and down our state.

So, as Maine worked to get through hard times, Congress took steps to support our state – and we're already starting to see brighter days ahead. I'm proud to have played a small part down here; it's a true privilege to listen to you, work with you, and build a brighter future for all the incredible people up and down the roads that connect our big small town. Mary and I wish you a happy, and safe 2023.

Best Regards,



ANGUS S. KING, JR.
United States Senator

AUGUSTA
40 Western Avenue, Suite 412
Augusta, ME 04330
(207) 622-8292

BANGOR
202 Harlow Street, Suite 20350
Bangor, ME 04401
(207) 945-8000

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

PORTLAND
1 Pleasant Street, Unit 4W
Portland, ME 04101
(207) 245-1565

PRESQUE ISLE
167 Academy Street, Suite A
Presque Isle, ME 04769
(207) 764-5124

OXFORD COUNTY SHERIFF'S OFFICE

Christopher R. Wainwright

Sheriff

Christopher Wainwright



Chief Deputy

James Urquhart

OXFORD COUNTY SHERIFF'S OFFICE

2022 Annual Town Report

Dear Neighbors, Residents, and Taxpayers,

As I enter my fifth year as Sheriff, I am extremely proud of the work our office has accomplished throughout our western Maine communities, and I am motivated about the momentum our office has heading into the New Year. This would not be possible without the dedicated team of men and women who have continued to serve our mission and protect our communities, with professionalism, integrity, and leadership. It is their work that keeps our agency moving forward.

As I have mentioned in previous years, our calls to service have continued to increase in volume as well as their complexity. Our patrol division handled nearly 14,000 calls to service this past year, with more calls regarding mental health concerns since 2020. This speaks to the need for state funding for services for our communities and our sheriff's departments throughout the state, to keep individuals needing help, and others around them, safe.

We have continued to improve our visibility and response times by utilizing our substations in Dixfield, Brownfield, Rumford, and Bethel. As promised, over this past year, our office successfully completed the plans to convert the jail facilities from a 72-hour holding facility back to a full-service operation. The jail received its full accreditation this past October, and with this accomplishment completed, this improvement has restored local control and has already saved taxpayers money. In 2022, our corrections officers and jail administrators processed 1,795 bookings.

We have continued our efforts to combat the opioid epidemic in Oxford County by supporting local organizations such as the Western Maine Addiction Recovery Initiative by referring eligible individuals, afflicted by substance use disorder, to Project Save ME. The program is a police-assisted initiative designed to connect those burdened by substance use disorder with recovery coaches, advocates, and other treatment services to assist them with their recovery journey.

On behalf of the deputies, correctional officers, and support staff, I want to thank and acknowledge the continued community support we have received. Our deputies and staff have gone above the call to service, and I am happy to hear and see that their work has not gone unnoticed.

As an agency, we have great opportunities ahead of us. I look forward to the work we will accomplish in the coming year. If you have any questions or concerns, please do not hesitate to contact me at 207-743-9554 or follow us on Facebook: Oxford County Sheriff's Office.

I wish you all a safe and healthy year ahead.

Respectfully,

A handwritten signature in cursive script, appearing to read "Christopher Wainwright".

Sheriff Christopher Wainwright



Oxford County Sheriff's Office

2022 Calls For Service by Location

Denmark

Reported Offense	Total	Reported Offense	Total
911 hangup call (911H)	56	Threatening (THRE)	4
Abandoned Vehicle +++++ (ABAN)	6	Traffic Offense (TOFF)	6
Alarm (ALAR)	21	Theft, Property, Other (TPOT)	9
Ambulance or Medical Assist (AMAS)	10	Trespassing (TRES)	7
Animal Problem (ANPR)	2	Welfare Check (WELF)	22
Arrest (ARRS)	1	Warrant Failure to Appear (WFTA)	1
Assault, Simple (ASIM)	3	Weapons Offense (WOFF)	3
Agency Assist (ASST)	14	Total Incidents for This Agency:	327
Burglary, Resident, Unlawf Ent (BRUE)	1		
Citizen Dispute (CDIS)	4		
Civil Issue (CIIS)	4		
Citizen Assist (CITA)	3		
Criminal Mischief (CMIS)	1		
Domestic Incident (DOME)	3		
Detail (DTAL)	8		
Request Extra Patrol (EXPT)	1		
Found Property or Items (FPRO)	1		
Fraud (FRAU)	6		
Fireworks (FWKS)	3		
Harassment (HARS)	3		
Information (INFO)	1		
Intoxicated Person (INTP)	1		
(LPR)	3		
Misdialed Number to 911 (MISD)	16		
Missing Person (MPER)	1		
Mental Subject (MTAL)	2		
Mail Tampering (MTAM)	1		
Noise Problem (NPRB)	4		
Parking Problem (PARK)	1		
Property Damage, Non-vandalism	2		
Peace Officer (PEOF)	2		
Public Indecency (PIND)	1		
Service Of Papers (PSVE)	2		
Protection From Abuse Order (PTAO)	3		
Property Watch (PWAT)	1		
Request Call (RCAL)	27		
Request Officer (ROFF)	2		
Suicidal Person/Welfare Check (SUDL)	1		
Suspicion (SUSP)	14		
Traffic Accident, Prop Damage (TAPD)	25		
Traffic Accident, Pers Injury (TAPI)	12		
Telephone Harassment (TELO)	2		

DEATHS

May 1, 2022 – April 30, 2023

<u>Name</u>	<u>Date of Death</u>
Joseph Francis Wist Jr.	08/17/2022
Judy Parson Transue	09/14/2022
Robert K. Morris	10/2022
Robert E. McDermott	10/25/2022
Charles W. Flahive Jr.	10/27/2022
Roger Allan Dunn	12/18/2022
Robert William Holtby	12/25/2022
Elizabeth Jane Frances	01/16/2023
Tina Callanan	02/26/2023
Penny W. Morris	03/2023

