

Town of
DENMARK
MAINE



“Beautiful by Nature”

ANNUAL REPORT
2011

TOWN OF DENMARK, MAINE

A report of the municipal officers of the Town of Denmark, Maine covering the period between July 1, 2010 and June 30, 2011. 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 3, 2011 Opening of meeting and election of Moderator
3:00 PM**

**to
8:00 PM Polls open for election of Town Officers
at the Municipal Building**

**Saturday, June 4, 2011
9:00 AM Voting on remaining articles in the Warrant
at the Municipal Building**

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

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

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

Telephone & E-Mail Quick Reference

Town Manager	207-452-8850	eparaschak@denmarkmaine.org
Public Works	207-452-2310	krichardson@denmarkmaine.org
Municipal Office	207-452-2163	info@denmarkmaine.org
Municipal Office FAX	207-452-2333	
Transfer Station	207-452-2987	
Assessor's Agent	207-452-2356	assessor@denmarkmaine.org
Animal Control Officer	1-800-733-1421 (Lv.Message)	asktheaco@yahoo.com
Code Enforcement Officer		mlee@denmarkmaine.org
Plumbing Inspector	207-452-2207	

The mailing address for any Town business is:
P.O. Box 109, Denmark, Maine 04022

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

THE TOWN OFFICE DOES NOT ACCEPT CREDIT CARDS

TOWN OF DENMARK CLERK'S OFFICE HOURS

Monday: CLOSED

Tuesday: 9 AM to 4:30 PM

Wednesday: 9 AM to 4:30 PM

Thursday: 9 AM to 4:30 PM

Friday: 9 AM to 4:30 PM

Saturday: Second & Last

**Saturday of the
Month – 9 AM-Noon**

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

*Due to the holidays, the Clerk's Office will be
open the 2nd and 3rd Saturday
in the months of November & December.*

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TOWN OFFICIALS

Selectmen, Assessors and Overseers of the Poor

Kirk E. McDermith, Chairman – 2013 *resigned*

Richard K. Mason, Jr. – 2011

Mark W. Allen – 2012

Town Manager

Town Clerk / Treasurer / Tax Collector / Registrar of Voters

Deputy Clerk

Part Time Deputy Clerk

Public Works Director

Fire Chief

Fire Warden

Deputy Fire Warden

Deputy Fire Warden

Deputy Fire Warden

Health Officer

Animal Control Officer

Director of Emergency Preparedness

Director Eastern Slope Airport Authority

Assessor's Agent

Code Enforcement Officer, Plumbing Inspector,

E-911 Addressing Officer & Assistant to Assessor

Ephrem Paraschak

Cherylene Booker

Alvina Day

Claudia Burk - *resigned*

Kenneth E. Richardson

Kenneth E. Richardson – 2011

Kenneth E. Richardson

Andrew Moore

James Reed

Philip Richardson

Leslie Stanicki

Bobby Silcott

Ephrem Paraschak

Kenneth E. Richardson

William H. Healey, Jr.

Michael A. Lee

Michael A. Lee

Saco River Corridor Commission

Lisa Burns – 2013

Elbridge Russell, (*alternate*) – 2013

Superintendent of Schools

Gary MacDonald

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

James Stacy – 2012

Kerry Enos – 2011, *Alternate*

Norma Snow – 2013

Budget Committee

Luke Allocco - 2011

Edward Enos - 2011

Russell Stacy - 2012

Sean Watson - 2012

Richard G. Snow - 2013

Michael Berube - 2013

Board of Appeals

Robert Barber - 2011

Christopher Wentworth - 2011

Amy Imdieke – 2012

David Waisanen – 2012

Matthew Stacy – 2012

Melvin Hallas - 2013

Richard Tabor, Chair - 2013

Planning Board

Nelson Gouterman, Chair - 2011

Peter Nilsen – 2011

Donna Dodge – 2013

John Wiesemann – 2011

Russell Stacy - 2012

Richard G. Snow – 2012

Edward Enos – 2013

Committee to Assist Selectmen in Disposing of Tax-Acquired Property

Sean Watson

Bertram Stacy

Paul Kiesman, Jr.

State Representative – District 99

Term Expires 2012

Hon. Ralph W. Sarty, Jr.

Home Address: P O Box 520, Denmark, Maine 04022

Telephone 207-452-2171

Email Address: rwsarty@fairpoint.net

Capitol Address: House of Representatives, 2 State House Station
Augusta, Maine 04333 Telephone 207-287-1440

RepRalph.Sarty@legislature.maine.gov

State Senator – District 13

Hon. David R. Hastings, III

Home Address: P O Box 456, Fryeburg, Maine 04037

Telephone: 207-935-3175 FAX 207-935-3939

Email Address: drhastings@adelphia.net

Capitol Address: Senate Chamber, 3 State House Station
Augusta, Maine 04333 Telephone 207-287-1505

FAX 207-287-9990

www.davehastingsforsenate.org

SELECTMEN'S COMMENTS

The Town of Denmark continues to move forward with plans this year to invest in our roads and general infrastructure. Our Town Manager and Public Works Director have been hard at work stretching the dollar for improvements that continue to take place on Mountain Road and which will take place on Bush Row Road, Rocky Knoll Road, and Lord's Hill Road. Overall, these projects are within our financial means and should not be put off.

We would like to thank the Denmark Budget Committee for the work they did on this year's budget in conjunction with the Town Manager. It is not easy planning for the future with the uncertainty of state aid, school funding, and decreasing revenues but overall the municipal budget remains in good standing and in good management.

This past year saw the departure of Kirk McDermith from the Board of Selectmen. We would like to thank Kirk for the service he gave to the citizens of the Town. Also leaving us this past year was our part time Deputy Clerk Claudia Burk after three years of dedication to the Town. We would again like to thank them for their service and wish them the best of luck with their coming ventures.

Volunteers continue to play a critical part in the operation of the Town of Denmark. Whether it is the volunteers of the Denmark Fire Department, or the Lions Club, our volunteers continue to make our community a better place to live, work, or vacation. Without their help Denmark would not be what it is today.

Lastly, we would like to thank the employees of the Town of Denmark, especially the Town Manager and office staff, for their continued service to our community in these troubling economic times. Without their hard work, completing our responsibilities as Selectmen would almost not be possible.

We hope to see everyone at Town Meeting on June 4th.

Respectfully Submitted,

s/Richard Mason, Jr.

s/Mark Alen

TOWN MANAGER'S REPORT

Another fiscal year is coming to a close for Denmark as we work to prepare for any challenges we might face in 2012. I would like to thank the employees of the Town of Denmark for the dedication they have shown over the last year while making Denmark a better place to live and work. Without such dedication, the accomplishments we have made over the last year would not have been possible.

The municipal operating budget for 2011-2012 will be up slightly for the first time in several years due to rising overhead costs and municipal commitments. Significant capital improvement projects will also be included in next year's budget for the remainder improvements to Mountain Road, repairing Bush Row Road, and the eventual paving of the remainder of Rocky Knoll Road and Lord's Hill Road. Additional items like a required radio repeater system to meet federal mandates for the Denmark Fire Department, and server upgrades at the Town Office are also planned. Overall, the municipal budget is in line with spending from last year while being conservative enough to prepare for any financial uncertainties in coming years.

Our volunteers and committee members have been especially busy over the last year. The Denmark Volunteer Fire Department was able to take delivery of a used fire engine purchased from a town in New Hampshire at no cost to the Town of Denmark. Funding for this replacement engine was made possible by the volunteers of the Denmark Fire Department Association and the Denmark Lion's Club. I would like to personally thank everyone involved with this project for their support as it saved the taxpayers in excess of \$100,000.00 in replacement costs. In addition to this project, our Planning Board has been very active with a zoning ordinance amendment which will be on this year's Annual Town Meeting Warrant. The Denmark Board of Selectmen and Budget Committee have also been working diligently on next year's budget, producing a possible flat mil rate despite economic turmoil in Augusta and decreasing municipal revenues.

As I did last year, I would encourage all citizens to take the time to visit the Town's website at www.denmarkmaine.org. Information on this year's municipal budget and town meeting are available on the website in addition to agendas and minutes from the meetings of our committees and boards. Additionally, municipal employees have been issued new e-mail addresses to coincide with the Town's domain name so please visit the website for a complete list of new e-mail addresses.

It is my continuing pleasure to work for the citizens of the Town of Denmark. The past three years have been exciting and I look forward to working with everyone in the coming year. If anyone has questions on town business, please feel free to contact me directly at the Denmark Town Office at (207) 452-8850, or stop into my office during business hours. I can also be reached via e-mail at eparaschak@denmarkmaine.org.

Respectfully submitted,

Ephrem Paraschak
Town Manager

**TOWN OF DENMARK
WARRANT FOR TOWN MEETING**

**Friday, June 3, 2011 and
Saturday, June 4, 2011**

To Alvina Day, a resident of the Town of Brownfield, 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 3th day of June, 2011 at 3:00 PM to open the Town Meeting, then and there act on Article 1 to elect a Moderator; then proceed with Article 2 to elect all necessary officers as required by law. The polls will close at 8:00 PM and the business portion of the Town Meeting will be held at the Municipal Building in said town on Saturday, the 4th day of June, 2011 at 9:00 AM to vote on the Articles in the Warrant beginning with Article 3.

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

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

- a. One Selectman and Overseer of the Poor for a term of three years.
- b. One Selectman and Overseer of the Poor for a term of two years.
- c. One Alternate Director of the Maine Administrative School District #72 for a term of one year.
- d. Three members of the Planning Board for terms of three years.

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

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

ARTICLE 5. To see if the Town will vote to approve the account balances carried forward by the Selectmen. (*Budget Committee recommends this be done*).

ARTICLE 6. To see if the Town will vote to authorize the Board of Selectmen to transfer funds from budget accounts that have surplus funds at the end of the 2010-2011 fiscal year to the budget accounts that have deficits at the end of the 2010-2011 fiscal year, provided any such transfer is approved at a properly called public meeting of the Board of Selectmen. (*Budget Committee recommends this be done*).

ARTICLE 7. To see if the Town will vote to permanently increase the property tax levy limit base to \$850,640.00 established for the Town of Denmark by State law. (*Budget Committee recommends permanently increasing the LD 1 limit*).

ARTICLE 8. To see if the Town will vote to appropriate the sum of \$213,405.00 from Anticipated Revenues to reduce taxes for the fiscal year of 2011/2012 as detailed below:

Excise Tax Revenue	\$145,000.00
State Revenue Sharing	<u>\$68,405.00</u>
	\$213,405.00

(Selectmen recommend appropriating the sum of \$213,405.00). (*Budget Committee recommends following the Selectmen's recommendation*).

ARTICLE 9. To see if the Town will vote to appropriate the sum of \$58,176.00 for road improvements from Anticipated Revenues for the 2011/2012 fiscal year as detailed below:

Local MDOT Road Block Grant \$58,176.00

(Selectmen recommend appropriating the sum of \$58,176.00). (Budget Committee recommends following the Selectmen's recommendation).

ARTICLE 10. To see if the Town wishes to charge interest on taxes unpaid after the date of the tax commitment and fix the rate at 7%. **(Selectmen recommend charge 7% on taxes unpaid 60 days after the date of commitment). (Budget Committee recommends 7% on taxes unpaid 60 days after date of the commitment).**

ARTICLE 11. To see what disposition the Town will vote to make of any overlay money assessed. **(Budget Committee recommends it be apportioned to the various accounts at the discretion of the Selectmen).**

ARTICLE 12. To see what sum the Town will vote to raise and appropriate for Abatements and Interest Payable Accounts. **(Selectmen recommend the necessary amounts be transferred from the Surplus Account). (Budget Committee recommends this be done).**

ARTICLE 13. To see if the Town will vote to authorize the Board of Selectmen in the ensuing year, in consultation with the Public Works Director, to issue a Declaration and Order concerning public easements eligible for winter maintenance, subject to an affirmative vote at the next Annual Town Meeting, provided the Board shall make reasonable inquiry and investigation as to the satisfactory documentation of the creation of any said public easement, and shall receive such assurance from the Public Works Director that said winter maintenance may be carried out efficiently and safely, as the Board deems appropriate.

ARTICLE 14. To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes. **(Budget Committee recommends this be done).**

ARTICLE 15. To see if the Town will vote to transfer all Snowmobile registration fees received in the 2011-2012 fiscal year to the Denmark Draggers Snowmobile Club. **(Selectmen recommend this be done). (Budget Committee recommends following the Selectmen's recommendation).**

ARTICLE 16. To see if the Town will vote to authorize the Board of Selectmen, with the assistance and advice of a committee of three members to be elected by the Town, to dispose of any real estate acquired by the Town through non-payment of taxes thereon, on such terms and conditions (including whether by public auction or sealed bid public sale) as the Board of Selectmen may deem advisable and in the best interest of the Town, including authority to retain, possess, improve, develop, lease or quiet title to any such tax acquired property for such municipal or public purposes, and upon such terms and conditions, as the Board of Selectmen may deem advisable and in the best interests of the Town, provided that in the case of transfer to the delinquent taxpayer(s) or the successor(s) in interest to said delinquent taxpayer(s) the same may be accomplished by private sale, and in all cases of transfer of title to execute and deliver as required municipal quitclaim deeds therefore, and to elect such advisory committee of three members.

ARTICLE 17. To see if the Town will vote to authorize the Treasurer of the Town to waive the foreclosure of any tax lien mortgage before the expiration of the right of redemption, after consultation with and upon the consent of the Board of Selectmen in accordance with 36 MRSA 944.

ARTICLE 18. To see if the Town will vote to authorize the Board of Selectmen to apply for, accept, and expend and/or appropriate, on behalf of the Town, money from State, Federal, and other governmental units from private sources or foundations, which may be received from time to time in the form of grants or any other source, during the period from July 1, 2011 to June 30, 2012. (*Budget Committee recommends this be done*).

ARTICLE 19. To see if the Town will vote to raise and appropriate the sum of \$267,655.00 for Administration (Town Charges). (**Selectmen recommend raise \$267,655.00**). (*Budget Committee recommends raise \$267,655.00*).

ARTICLE 20. To see if the Town will vote to raise and appropriate the sum of \$17,200.00 for Tax Assessments & Maps. (**Selectmen recommend raise \$17,200.00**). (*Budget Committee recommends raise \$17,200.00*).

ARTICLE 21. To see if the Town will vote to raise and appropriate the sum of \$14,635.00 for Property & Vehicle Insurance coverage. (**Selectmen recommend raise \$14,635.00**). (*Budget Committee recommends raise \$14,635.00*).

ARTICLE 22. To see if the Town will vote to raise and appropriate the sum of \$147,205.00 for the Transfer Station, Septic Waste Disposal and Recycling. (**Selectmen recommend raise \$147,205.00**). (*Budget Committee recommends raise \$147,205.00*).

ARTICLE 23. To see if the Town will vote to raise and appropriate the sum of \$377,867.00 for the Public Works Department. (**Selectmen recommend raise \$377,867.00**). (*Budget Committee recommends raise \$377,867.00*).

ARTICLE 24. To see if the Town will vote to raise and appropriate the sum of \$4,980.00 for Street Lighting. (**Selectmen recommend raise \$4,980.00**). (*Budget Committee no recommendation – Vote 3-3*).

ARTICLE 25. To see if the Town will vote to raise and appropriate the sum of \$40,094.00 for the Fire Department. (**Selectmen recommend raise \$40,094.00**). (*Budget Committee recommends raise \$40,094.00*).

ARTICLE 26. To see if the Town will vote to raise and appropriate the sum of \$8,000.00 for Ambulance Service. (**Selectmen recommend raise \$8,000.00**). (*Budget Committee recommends raise \$8,000.00*).

ARTICLE 27. To see if the Town will vote to pay the Selectmen the sum of \$7,000.00 out of Administration (Town Charges). (*Budget Committee recommends pay \$7,000.00*).

ARTICLE 28. To see if the Town will vote to raise and appropriate the sum of \$5,600.00 for General Assistance. (**Selectmen recommend raise \$5,600.00**). (*Budget Committee recommends raise \$5,600.00 Vote 4-2*).

ARTICLE 29. To see if the Town will vote to raise and appropriate the sum of \$17,000.00 for Legal Counsel Services. (**Selectmen recommend raise \$17,000.00**). (*Budget Committee recommends raise \$17,000.00*).

ARTICLE 30. To see if the Town will vote to raise and appropriate the sum of \$6,000.00 for the Building and Repair Fund. (**Selectmen recommend raise \$6,000.00**). (*Budget Committee recommends raise \$6,000.00*).

ARTICLE 31. To see if the Town will vote to raise and appropriate the sum of \$3,400.00 for the expenses of the Planning Board. **(Selectmen recommend raise \$3,400.00).** *(Budget Committee recommends raise \$3,400.00).*

ARTICLE 32. To see if the Town will vote to raise and appropriate the sum of \$1,000.00 for the expenses of the Board of Appeals. **(Selectmen recommend raise \$1,000.00).** *(Budget Committee recommends raise \$1,000.00).*

ARTICLE 33. To see if the Town will vote to carry forward the balance and raise and appropriate the sum of \$5,000.00 for the Denmark Youth Activities. **(Selectmen recommend carry the balance and raise \$5,000.00).** *(Budget Committee recommends following the Selectmen's recommendation).*

ARTICLE 34. To see if the Town will vote to raise and appropriate the sum of \$400.00 for the Denmark Conservation Commission. **(Selectmen recommend raise \$400.00).** *(Budget Committee recommends raise \$400.00).*

ARTICLE 35. To see if the Town will vote to carry forward the balance for Animal Control. **(Selectmen recommend carry the balance forward and raise no money).** *(Budget Committee recommends following the Selectmen's recommendation).*

ARTICLE 36. To see if the Town will vote to raise and appropriate \$200.00 for the Denmark Beautification. **(Selectmen recommend raise \$200.00).** *(Budget Committee recommends raise \$200.00).*

ARTICLE 37. To see if the Town will vote to raise and appropriate \$140,000.00 for capital road improvements. **(Selectmen recommend raise \$140,000.00).** *(Budget Committee recommends raise \$140,000.00).*

ARTICLE 38. To see if the Town will vote to appropriate \$250,000 from the Undesignated Fund Balance for capital projects as detailed below:

<u>PROJECT</u>	<u>PROPOSED</u>
Town Office Server & Upgrades	\$ 7,500.00
Town Office Standby Generator	\$ 10,000.00
Town Office Boiler	\$ 14,000.00
Radio Repeater System	\$ 14,000.00
Salt Only Shed @ Public Works	\$ 20,000.00
Road Projects	\$180,500.00
Cemetery Repairs	<u>\$ 4,000.00</u>
TOTAL	\$250,000.00

(Selectmen recommend appropriating \$250,000.00 from Undesignated Fund). *(Budget Committee recommends appropriating \$250,000.00 from Undesignated Fund).*

ARTICLE 39. To see if the Town will vote to authorize the Selectmen or their designee the authority to spend up to \$5,000.00 from the Undesignated Fund without the necessity of a town meeting for emergency municipal fuel expenditures, providing that such expenditures are approved at a regularly called meeting of the Board of Selectmen. **(Budget Committee recommends this be done)**

ARTICLE 40. To see if the Town will vote to authorize the Selectmen or their designee the authority to spend up to \$15,000.00 from the Undesignated Fund without the necessity of a town meeting. (*Budget Committee recommends this be done*).

ARTICLE 41. To see if the Town will vote to raise and appropriate \$7,485.00 for Agency Requests as detailed below:

Agency	Approved 2010/2011	Proposed 2011/2012
LAKES ENVIRONMENTAL ASSOCIATION	\$1,000.00	\$1,000.00
SENIORS PLUS	\$235.00	\$235.00
TRI-COUNTY MENTAL HEALTH	\$2,500.00	\$2,500.00
WESTERN MAINE TRANSPORTATION	\$300.00	\$300.00
EASTERN SLOPE AIRPORT	\$500.00	\$500.00
HOME HEALTH VISITING NURSES	\$600.00	\$600.00
COMMUNITY CONCEPTS	\$1,000.00	\$1,000.00
SACO RIVER CORRIDOR COMMISSION	\$300.00	\$300.00
BRIDGTON CHAMBER OF COMMERCE	\$300.00	\$300.00
REACH	\$250.00	\$250.00
SALVATION ARMY - LOCAL CHAPTER	\$500.00	\$500.00
	<hr/> \$7,485.00	<hr/> \$7,485.00

(Selectmen recommend raise \$7,485.00). (*Budget Committee recommends raise \$7,485.00*).

ARTICLE 42. To see if the Town will vote to raise and appropriate \$5,000.00 for the Denmark Public Library. **Requested \$5,000.00.** (Selectmen recommend raise \$5,000). (*Budget Committee recommends raise \$5,000.00 – Vote 3-2*).

ARTICLE 43. To see if the Town will vote to raise and appropriate \$3,000.00 for the Denmark Children's Programs at the Arts Center. **Requested increase to \$3,000.00 from \$2,120.00 in FY 2010-11).** (Selectmen recommend raise \$2,120.00). (*Budget Committee recommends raise \$2,120.00 – Vote 3-2*).

ARTICLE 44. To see if the Town will vote to allocate up to the first \$5,000.00 of funds received from penalties assessed on properties removed from Tree Growth or Open Space status in the 2011-2012 fiscal year to a Town Conservation Account for use in the purchase of conservation lands, promotion of conservation education, and conservation projects by the Town independently or in partnership with conservation organizations. (**Budget Committee recommends that this be done**)

ARTICLE 45. To see if the Town will vote to amend the Denmark Zoning Ordinance as follows:

CURRENTLY READS:

Section 6.16 Wireless Communication Facilities and Communications Towers

- A. Communication towers and antennas are permitted as a conditional use only except as follows:
- B. The placement of antennas and associated equipment onto an existing structure may be allowed without a conditional use permit except in the Shoreland Zone when they are designed to be incorporated into the architecture of new or existing buildings or into the fabric of other manmade or natural structures or features so as to be inconspicuous when viewed at any point beyond the limits of the host property.
- C. The height of any communication tower shall not exceed the height of the existing vegetation surrounding the base of the tower without a radio frequency analysis prepared by a registered

professional engineer indicating the proposed height is the minimum needed to provide reasonable service for the intended purposes. The maximum height of any tower shall not exceed 190 feet. The height of an antenna shall be included in the total height limitation as allowed for a communication tower.

- D. The tower shall be set back from all property lines a minimum of its height.
- E. The tower shall not be lit.
- F. The tower shall remain unpainted galvanized steel or be painted gray or silver.
- G. At its base the tower shall be no wider than four feet. No individual member of the tower may have a diameter or thickness larger than four inches.
- H. The applicant shall present evidence to the Planning Board that there are no existing structures which may be used to support the antenna and associated equipment and provide an equivalent level of service as the proposed facility and tower.
- I. Wireless communications facilities which have been abandoned or which have remained unused for a period of six months shall be removed. The tower owner shall notify the Code Enforcement Officer on an annual basis regarding the status of the use of the tower. The tower, any associated buildings used only for sheltering communications equipment, and any fencing or other appurtenances shall be removed at such time as they have no longer been used for a period longer than six months. Prior to approval, the applicant shall submit a guarantee acceptable to the Town in an amount sufficient to pay for the cost of removal of the facility. The guarantee shall be made available to the town upon a finding, including adequate written notice to the applicant, that the facilities have not been used for a six-month period.

CHANGE TO:

Section 6.16 Wireless Communication Facilities and Communications Towers

Communication towers and antennas are permitted as a conditional use only except as follows:

- A. The placement of antennas and associated equipment onto an existing structure may be allowed without a conditional use permit except in the Shoreland Zone when they are designed to be incorporated into the architecture of new or existing buildings or into the fabric of other manmade or natural structures or features so as to be inconspicuous when viewed at any point beyond the limits of the host property.
- B. The height of any communication tower shall not exceed the height of the existing vegetation surrounding the base of the tower without a radio frequency analysis prepared by a registered professional engineer indicating the proposed height is the minimum needed to provide reasonable service for the intended purposes. The maximum height of any tower shall not exceed 190 feet. The height of an antenna shall be included in the total height limitation as allowed for a communication tower.
- C. The tower shall be set back from all property lines a minimum of its height.
- D. The tower shall not be lit.
- E. The tower shall remain unpainted galvanized steel or be painted gray or silver.
- F. At its base the tower shall be no wider than four feet. No individual member of the tower may have a diameter or thickness larger than four inches.

- G. The applicant shall present evidence to the Planning Board that there are no existing structures which may be used to support the antenna and associated equipment and provide an equivalent level of service as the proposed facility and tower.
- H. Wireless communications facilities which have been abandoned or which have remained unused for a period of six months shall be removed. The tower owner shall notify the Code Enforcement Officer on an annual basis regarding the status of the use of the tower. The tower, any associated buildings used only for sheltering communications equipment, and any fencing or other appurtenances shall be removed at such time as they have no longer been used for a period longer than six months. Prior to approval, the applicant shall submit a guarantee acceptable to the Town in an amount sufficient to pay for the cost of removal of the facility. The guarantee shall be made available to the town upon a finding, including adequate written notice to the applicant, that the facilities have not been used for a six-month period.
- I. Communications towers owned by agencies of the State or Federal Government, erected for the purpose of installing antenna(s) and ancillary equipment necessary to provide communications for public health and safety, may be exempted from the standards of subsections F, G and H above, provided the exemption does not result in increased risk to public health, safety or the environment.

s/Cherylene E. Booker
Treasurer, Town of Denmark

s/Richard K. Mason, Jr., Chair
s/Mark W. Allen
Board of Selectmen

The Selectmen hereby give notice that the Registrar of Voters will be in session at the Municipal Office on Friday, June 3, 2011 between the hours of 2:00 P.M. and 3:00 P.M. for the purpose of correcting the list of voters.

Cherylene E. Booker, *Registrar*

ASSESSMENTS FOR 2011-2012

	Actual 2010-2011	Proposed 2011-12	Surplus 2010	Proposed Surplus 2011
Administration (Town Charges)	\$254,686	\$267,655		
Tax Assessments & Maps	17,200	17,200		
Property & Vehicle Insurance	14,635	14,635		
Transfer Station	143,355	147,205		
Public Works Department	371,640	377,867		
Street Lights	4,850	4,980		
Fire Department	31,100	40,094		
Ambulance	9,400	8,000		
First Responders	2,500	-0-		
General Assistance	4,500	5,600		
Holiday Observances	100	-0-		
Legal Counsel	19,000	17,000		
Building & Repair	6,000	6,000		
Planning Board	2,460	3,400		
Board of Appeals	1,000	1,000		
Denmark Youth Activities	5,000	5,000		
Conservation Commission	400	400		
Animal Control	-0-	-0-		
Beautification	450	200		
Capital Road Improvements	225,000	140,000	225,000	
Capital Projects	-0-	-0-		250,000
Lakes Environmental Association	1,000	1,000		
SeniorsPlus	235	235		
Tri-County Mental Health	2,500	2,500		
Western Maine Transportation	300	300		
Child Health Center	350	-0-		
Eastern Slope Airport	500	500		
Home Health Visiting Nurses	600	600		
Community Concepts	1,000	1,000		
Saco River Corridor Commission	300	300		
Bridgton Chamber of Commerce	300	300		
REACH	250	250		
Salvation Army-Local Chapter	500	500		
Children's Programs	2,120	3,000		
Denmark Public Library	9,000	5,000		
TOTALS	<u>\$1,132,231</u>	<u>\$1,324,721</u>	<u>\$225,000</u>	<u>\$250,000</u>

FY 2011-2012 PROPOSED MUNICIPAL BUDGET

ADMINISTRATION (Town Charges)

ACCOUNT	FY 2010 - 2011 BUDGETED	FY 2011 - 2012 Proposed	Increase (Decrease)	Increase/Decrease Percent
SALARIES	140,960.68	147,600.00	6,639.32	4.71%
OVERTIME	300.00	250.00	(50.00)	-16.67%
FICA / MEDICARE	10,806.44	11,310.00	503.56	4.66%
RETIREMENT	1,500.00	1,500.00	0.00	0.00%
HEALTH	27,278.64	29,870.00	2,591.36	9.50%
DENTAL / LIFE	1,198.08	1,234.00	35.92	3.00%
UNEMPLOYMENT	2,118.91	2,218.00	99.09	4.68%
WORKERS COMPENSATION	1,723.00	1,723.00	0.00	0.00%
BOND & ACCIDENT INSURANCE	300.00	550.00	250.00	83.33%
BALLOT CLERKS	750.00	1,200.00	450.00	60.00%
SELECTMEN'S SALARIES	7,000.00	7,000.00	0.00	0.00%
OFFICE SUPPLIES	5,500.00	5,500.00	0.00	0.00%
GENERAL DUES	2,000.00	2,400.00	400.00	20.00%
HOLIDAY GIFT CERTIFICATES	800.00	800.00	0.00	0.00%
EMPLOYEE APPRECIATION	200.00	200.00	0.00	0.00%
WEBSITE	400.00	400.00	0.00	0.00%
E-MAIL SERVICES	0.00	450.00	450.00	100.00%
POSTAGE	5,000.00	5,000.00	0.00	0.00%
COPIER FEES	2,000.00	2,000.00	0.00	0.00%
EMPLOYEE TRAINING	1,200.00	1,200.00	0.00	0.00%
TRAVEL / MILEAGE	4,500.00	4,500.00	0.00	0.00%
ADVERTISING	700.00	700.00	0.00	0.00%
PRINTING	2,200.00	1,200.00	(1,000.00)	-45.45%
CONDOLENCES	50.00	100.00	50.00	100.00%
HOLIDAY PARTY	0.00	50.00	50.00	100.00%
VOLUNTEER RECOGNITION	100.00	100.00	0.00	0.00%
MISC	1,000.00	1,000.00	0.00	0.00%
MEAL ALLOW	100.00	100.00	0.00	0.00%
AUDIT	6,500.00	6,800.00	300.00	4.62%
DEED SERVICES	3,200.00	3,200.00	0.00	0.00%
COMPUTER REPLACE/REPAIR	3,000.00	2,500.00	(500.00)	-16.67%
SOFTWARE/TRIO	5,500.00	5,500.00	0.00	0.00%
COMPUTER SERVICE	2,000.00	4,000.00	2,000.00	100.00%
CLEANING	3,640.00	3,640.00	0.00	0.00%
HEATING FUEL	4,500.00	4,500.00	0.00	0.00%
FIRE ALARM	430.25	430.00	(0.25)	-0.06%
SECURITY SYSTEM	530.00	530.00	0.00	0.00%
ELECTRICITY	2,900.00	2,900.00	0.00	0.00%
TELEPHONE	2,800.00	2,800.00	0.00	0.00%
CELL PHONE	0.00	700.00	700.00	100.00%

TOTALS	254,686.00	267,655.00	12,969.00	5.09%
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TAX ASSESSMENT W/MAPS

ACCOUNT	FY 2010 - 2011 BUDGETED	FY 2011 - 2012 Proposed	Increase (Decrease)	Increase/Decrease Percent
SALARIES	12,000.00	12,000.00	0.00	0.00%
TAX MAP UPGRADES	4,000.00	4,000.00	0.00	0.00%
MILEAGE REIMBURSEMENT	1,200.00	1,200.00	0.00	0.00%
TOTALS	17,200.00	17,200.00	0.00	0.00%

PROPERTY & VEHICLE

ACCOUNT	FY 2010 - 2011 BUDGETED	FY 2011 - 2012 Proposed	Increase (Decrease)	Increase/Decrease Percent
PROPERTY & VEHICLE	14,635.00	14,635.00	0.00	0.00%
TOTALS	14,635.00	14,635.00	0.00	0.00%

TRANSFER STATION

ACCOUNT	FY 2010 - 2011 BUDGETED	FY 2011 - 2012 Proposed	Increase (Decrease)	Increase/Decrease Percent
SALARIES	\$21,852.48	\$22,400.00	547.52	2.51%
TRANSFER STATION OT	250.00	250.00	0.00	0.00%
PART TIME HELP	1,350.00	1,350.00	0.00	0.00%
FICA / MEDICARE	1,774.99	1,917.00	142.01	8.00%
UNEMPLOYMENT	348.04	356.00	7.96	2.29%
HEALTH	9,092.88	9,957.00	864.12	9.50%
WORKERS COMPENSATION	1,412.00	1,600.00	188.00	13.31%
SUPPLIES / MISC	300.00	400.00	100.00	33.33%
PROF & TECH	200.00	200.00	0.00	0.00%
ELECTRICITY	1,000.00	1,000.00	0.00	0.00%
PROPANE	750.00	750.00	0.00	0.00%
TELEPHONE	425.00	425.00	0.00	0.00%
FREON REMOVAL	599.61	600.00	0.39	0.07%
PINE TREE WASTE	60,000.00	60,000.00	0.00	0.00%
MERC	44,000.00	44,000.00	0.00	0.00%
WASTE OIL REMOVAL	0.00	2,000.00	2,000.00	100.00%
TOTALS	143,355.00	147,205.00	3,850.00	2.69%

PUBLIC WORKS

ACCOUNT	FY 2010 - 2011 BUDGETED	FY 2011 - 2012 Proposed	Increase (Decrease)	Increase/Decrease Percent
SALARIES	99,350.00	101,834.00	2,484.00	2.50%
OVERTIME	10,000.00	10,000.00	0.00	0.00%
PART TIME SALARIES	17,000.00	17,000.00	0.00	0.00%
FICA/MEDICARE	9,665.78	9,856.00	190.23	1.97%
HEALTH	27,278.64	29,870.00	2,591.36	9.50%
DENTAL / LIFE	1,198.08	1,234.00	35.92	3.00%
UNEMPLOYMENT	1,895.25	1,933.00	37.75	1.99%
WORKERS COMPENSATION	8,251.00	8,300.00	49.00	0.59%
RETIREMENT	1,200.00	1,200.00	0.00	0.00%
OFFICE SUPPLIES	1,000.00	800.00	(200.00)	-20.00%
HEATING FUEL	2,000.00	2,000.00	0.00	0.00%
MISCELLANEOUS	1,800.00	1,800.00	0.00	0.00%
ELECTRICITY	2,700.00	2,700.00	0.00	0.00%
TELEPHONE	550.00	550.00	0.00	0.00%
GENERAL DUES	500.00	500.00	0.00	0.00%
SAND/GRAVEL	16,000.00	16,000.00	0.00	0.00%
MISC HIGHWAY	5,000.00	11,000.00	6,000.00	120.00%
DRUG TESTING	500.00	500.00	0.00	0.00%
CELL PHONE	350.00	350.00	0.00	0.00%
ADVERTISING	100.00	140.00	40.00	40.00%
PARKS & RECREATION	2,500.00	2,500.00	0.00	0.00%
ROAD EQUIPMENT MAINT SUPPL	9,000.00	0.00	(9,000.00)	-100.00%
WINTER SAND / SALT	40,000.00	40,000.00	0.00	0.00%
WINTER MAINT MISC	13,000.00	17,000.00	4,000.00	30.77%
BUSH SUPPLIES	500.00	500.00	0.00	0.00%
GAS & OIL	35,000.00	35,000.00	0.00	0.00%
UNIFORMS	4,000.00	4,000.00	0.00	0.00%
MAINT. ASPHALT	55,000.00	55,000.00	0.00	0.00%
CEMETERY SUPPLIES	300.00	300.00	0.00	0.00%
MOWING	6,001.25	6,000.00	(1.25)	-0.02%

TOTALS	371,640.00	377,867.00	6,227.01	1.68%
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STREET LIGHTS

ACCOUNT	FY 2010 - 2011 BUDGETED	FY 2011 - 2012 Proposed	Increase (Decrease)	Increase/Decrease Percent
STREET LIGHTS	4,850.00	4,980.00	130.00	2.68%

TOTALS	4,850.00	4,980.00	130.00	2.68%
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FIRE DEPARTMENT

ACCOUNT	FY 2010 - 2011 BUDGETED	FY 2011 - 2012 Proposed	Increase (Decrease)	Increase/Decrease Percent
SALARIES	4,500.00	10,500.00	6,000.00	133.33%
FICA/MEDICARE	344.25	803.00	458.75	133.26%
WORKERS COMPENSATION	1,231.00	1,240.00	9.00	0.73%
CLEANING	900.00	900.00	0.00	0.00%
OFFICE SUPPLIES	600.00	600.00	0.00	0.00%
GENERAL DUES	424.75	500.00	75.25	17.72%
CELL PHONE	300.00	300.00	0.00	0.00%
BOOKS / SOFTWARE	250.00	250.00	0.00	0.00%
HEATING FUEL	3,000.00	3,000.00	0.00	0.00%
VEHICLE FUEL	3,400.00	3,400.00	0.00	0.00%
FIRE HOSE & FITTINGS	1,000.00	1,000.00	0.00	0.00%
EQUIPMENT REPAIR/REPLACE	8,150.00	8,000.00	(150.00)	-1.84%
MISC	1,500.00	1,500.00	0.00	0.00%
PROTECTIVE CLOTHING	2,000.00	2,000.00	0.00	0.00%
PROF & TECH	500.00	500.00	0.00	0.00%
TRAINING	1,000.00	1,000.00	0.00	0.00%
ELECTRICITY	1,500.00	1,500.00	0.00	0.00%
TELEPHONE	500.00	500.00	0.00	0.00%
FIRST RESPONDER SUPPLIES	0.00	1,500.00	1,500.00	100.00%
FIRST RESPONDER TRAINING	0.00	1,000.00	1,000.00	100.00%
FOURTH OF JULY PARADE	0.00	100.00	100.00	100.00%
RADIO UPGRADES	0.00	0.00	0.00	100.00%

TOTALS	31,100.00	40,093.00	8,993.00	28.92%
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AMBULANCE SERVICE

ACCOUNT	FY 2010 - 2011 BUDGETED	FY 2011 - 2012 Proposed	Increase (Decrease)	Increase/Decrease Percent
UNITED AMBULANCE FEE	9,400.00	9,400.00	0.00	0.00%

TOTALS	9,400.00	8,000.00	(1,400.00)	-14.89%
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FIRST RESPONDERS

ACCOUNT	Budgeted FY 2009-2010	FY 2010 - 2011 Proposed	Increase (Decrease)	Increase/Decrease Percent
SUPPLIES	1,500.00	0.00	(1,500.00)	100.00%
TRAINING	1,000.00	0.00	(1,000.00)	100.00%

TOTALS	2,500.00	0.00	(2,500.00)	100.00%
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GENERAL ASSISTANCE

ACCOUNT	FY 2010 - 2011 BUDGETED	FY 2011 - 2012 Proposed	Increase (Decrease)	Increase/Decrease Percent
GENERAL ASSISTANCE	4,500.00	5,600.00	1,100.00	24.44%

TOTALS	4,500.00	5,600.00	1,100.00	24.44%
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HOLIDAY OBSERVANCES

ACCOUNT	FY 2010 - 2011 BUDGETED	FY 2011 - 2012 Proposed	Increase (Decrease)	Increase/Decrease Percent
FOURTH OF JULY PARADE	100.00	0.00	(100.00)	100.00%

TOTALS	100.00	0.00	(100.00)	-100.00%
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LEGAL SERVICES

ACCOUNT	FY 2010 - 2011 BUDGETED	FY 2011 - 2012 Proposed	Increase (Decrease)	Increase/Decrease Percent
LEGAL COUNSEL	19,000.00	17,000.00	(2,000.00)	-10.53%

TOTALS	19,000.00	17,000.00	(2,000.00)	-10.53%
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BUILDING REPAIR / MAINTENANCE

ACCOUNT	FY 2010 - 2011 BUDGETED	FY 2011 - 2012 Proposed	Increase (Decrease)	Increase/Decrease Percent
GENERAL REPAIRS	5,000.00	5,000.00	0.00	0.00%
EQUIPMENT REPLACE	1,000.00	1,000.00	0.00	0.00%

TOTALS	6,000.00	6,000.00	0.00	0.00%
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PLANNING BOARD

ACCOUNT	FY 2010 - 2011 BUDGETED	FY 2011 - 2012 Proposed	Increase (Decrease)	Increase/Decrease Percent
SUPPLIES / MEMBERSHIPS	2,460.00	3,400.00	940.00	38.21%

TOTALS	2,460.00	3,400.00	940.00	38.21%
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BOARD OF APPEALS

ACCOUNT	FY 2010 - 2011 BUDGETED	FY 2011 - 2012 Proposed	Increase (Decrease)	Increase/Decrease Percent
SUPPLIES / MEMBERSHIPS	1,000.00	1,000.00	0.00	0.00%
TOTALS	1,000.00	1,000.00	0.00	0.00%

RECREATION (Denmark Youth Activities)

ACCOUNT	FY 2010 - 2011 BUDGETED	FY 2011 - 2012 Proposed	Increase (Decrease)	Increase/Decrease Percent
SALARIES	2,000.00	2,000.00	0.00	0.00%
MISC PROGRAMS	3,000.00	3,000.00	0.00	0.00%
TOTALS	5,000.00	5,000.00	0.00	0.00%

CONSERVATION COMMISSION

ACCOUNT	FY 2010 - 2011 BUDGETED	FY 2011 - 2012 Proposed	Increase (Decrease)	Increase/Decrease Percent
GENERAL SUPPL / MEMBER	400.00	400.00	0.00	0.00%
TOTALS	400.00	400.00	0.00	0.00%

ANIMAL CONTROL

ACCOUNT	FY 2010 - 2011 BUDGETED	FY 2011 - 2012 Proposed	Increase (Decrease)	Increase/Decrease Percent
ANIMAL CONTROL SERVICE	Carry	Carry	0.00	0.00%
TOTALS	0.00	0.00	0.00	0.00%

DENMARK BEAUTIFICATION COMMITTEE

ACCOUNT	FY 2010 - 2011 BUDGETED	FY 2011 - 2012 Proposed	Increase (Decrease)	Increase/Decrease Percent
SUPPLIES	200.00	200.00	0.00	0.00%
DENMARK TOWN SIGNS	250.00	0.00	(250.00)	-100.00%
TOTALS	450.00	200.00	(250.00)	-55.56%

CAPITAL IMPROVEMENT PROJECTS / PURCHASES

ACCOUNT	FY 2010 - 2011 BUDGETED	FY 2011 - 2012 Proposed	Increase (Decrease)	Increase/Decrease Percent
Road Improvements (Mt Road)	225,000.00	0.00	(225,000.00)	-100.00%
Road Improvements - General	225,000.00	0.00	(225,000.00)	-100.00%
Town Office Server	0.00	7,500.00	7,500.00	100.00%
Town Office Standby Generator	0.00	10,000.00	10,000.00	100.00%
Town Office Boiler	0.00	14,000.00	14,000.00	100.00%
Radio Repeater System	0.00	14,000.00	14,000.00	100.00%
Salt Only Shed @ Public Works	0.00	20,000.00	20,000.00	100.00%
Capital Road Improvements	0.00	140,000.00	140,000.00	100.00%
Road Projects	0.00	180,500.00	180,500.00	100.00%
Cemetery Repairs	0.00	4,000.00	4,000.00	100.00%
TOTALS	450,000.00	390,000.00	(60,000.00)	-13.33%

UNANTICIPATED EXPENSES

ACCOUNT	FY 2010 - 2011 BUDGETED	FY 2011 - 2012 Proposed	Increase (Decrease)	Increase/Decrease Percent
UNANTICIPATED EXPENSES	15,000.00	15,000.00	0.00	0.00%
TOTALS	15,000.00	15,000.00	0.00	0.00%

OUTSIDE AGENCIES

ACCOUNT	FY 2010 - 2011 BUDGETED	FY 2011 - 2012 Proposed	Increase (Decrease)	Increase/Decrease Percent
LAKES ENVIRON. ASSOC.	1,000.00	1,000.00	0.00	0.00%
CHILDREN'S PROG ART CENTER	2,120.00	2,120.00	0.00	0.00%
DENMARK LIBRARY	9,000.00	5,000.00	(4,000.00)	-44.44%
SENIOR PLUS	235.00	235.00	0.00	0.00%
TRI-COUNTY MENTAL HEALTH	2,500.00	2,500.00	0.00	0.00%
WEST ME TRANS	300.00	300.00	0.00	0.00%
CHILD HEALTH CENTER	350.00	0.00	(350.00)	-100.00%
EASTERN SLOPE AIRPORT	500.00	500.00	0.00	0.00%
HOME HEALTH VISITING NURSES	600.00	600.00	0.00	0.00%
COMMUNITY CONCEPTS	1,000.00	1,000.00	0.00	0.00%
SACO RIVER CORRIDOR COMM	300.00	300.00	0.00	0.00%
BRIDGTON CHAMB COMMERCE	300.00	300.00	0.00	0.00%
REACH	250.00	250.00	0.00	0.00%
SALVATION ARMY - LOCAL CHAPT	500.00	500.00	0.00	0.00%
TOTALS	18,955.00	14,605.00	(4,350.00)	-22.95%

TOTAL OPERATING BUDGET	888,275.99	916,235.00	27,959.01	3.15%
TOTAL MUNICIPAL BUDGET	1,369,630.99	1,327,840.00	(41,790.99)	-3.05%

Revenue Summary Report

July 1, 2010 - April 30, 2011

Account	Debits	Credits	YTD Net
101 - REVENUES	4,580.74	3,386,239.11	3,381,658.37
01 - GENERAL TAXES	2,943.57	3,208,865.26	3,205,921.69
40000 - RE PP TAX REVENUE	0.00	3,028,685.42	3,028,685.42
40020 - MOTOR VEH EXCISE TAXES	2,943.57	163,973.91	161,030.34
40021 - BOAT EXCISE TAXES	0.00	2,420.00	2,420.00
40022 - RAPID RENEWAL EXCISE TAXES (MV	0.00	13,462.53	13,462.53
40023 - ON-LINE BOAT EXCISE TAXES (BT)	0.00	323.40	323.40
10 - LICENSES & PERMITS	48.00	1,609.50	1,561.50
40114 - TOWN PLUMBING FEES	0.00	1,521.50	1,521.50
40130 - DOG LICENSES	48.00	88.00	40.00
20 - INTERGOVERNMENTAL REVENUES	820.88	134,657.18	133,836.30
40220 - STATE OPERATING GRANTS	0.00	466.00	466.00
40226 - STATE REVENUE SHARING	0.00	39,314.00	39,314.00
40227 - D.O.T. BLOCK GRANT	0.00	43,632.00	43,632.00
40230 - HOMESTEAD EXEMPTION	0.00	10,559.00	10,559.00
40231 - VETERAN REIMBURSEMENT	0.00	1,183.00	1,183.00
40232 - STATE GAS REIMBURSEMENT	0.00	3,819.23	3,819.23
40233 - PARK FEE REIMBURSEMENT	0.00	2,506.22	2,506.22
40234 - TREE GROWTH	0.00	24,467.59	24,467.59
40235 - SNOMOBILE REIMBURSEMENT	820.88	820.88	0.00
40238 - GAS & OIL REIMBURSEMENT	0.00	4,599.00	4,599.00
40271 - CEMETERY REV	0.00	1.26	1.26
40281 - ROAD/ BRIDGE/DAM REVENUE	0.00	1,359.60	1,359.60
40282 - RD.EQUIP.MAINT. REVENUE	0.00	429.40	429.40
40283 - FIRE DEPT REIMBURSEMENT	0.00	1,500.00	1,500.00
30 - TOWN CHARGES	768.29	28,438.15	27,669.86
40030 - COST & INTEREST ON TAXES	704.89	16,628.05	15,923.16
40300 - AGENT FEE	63.40	5,682.64	5,619.24
40305 - CODE ENFORCEMENT FEE	0.00	6,127.46	6,127.46
40 - OTHER REVENUES	0.00	12,669.02	12,669.02
40301 - PLANNING BD FEES-ZONE/COND USE	0.00	112.00	112.00
40306 - BOARD OF APPEALS	0.00	110.00	110.00
40334 - ANIMAL CONTROL OFFICER	0.00	647.00	647.00
40354 - PARKS & RECREATION	0.00	1.00	1.00
40410 - INTEREST EARNINGS	0.00	2,401.03	2,401.03
40431 - SALE OF MUNICIPAL PROPERTY	0.00	5,999.99	5,999.99
40440 - INSURANCE CLAIMS & REFUNDS	0.00	3,398.00	3,398.00
40599 - USE OF UNDESIGNATED	0.00	0.00	0.00
102 - GENERAL GOVERNMENT	0.00	4,828.61	4,828.61
01 - ADMINISTRATION (T.CHARGES)	0.00	425.00	425.00
40411 - MUNIC. BLDG. RENTALS	0.00	175.00	175.00
40412 - MUNIC. BLDG. LEASES	0.00	250.00	250.00
10 - GENERAL ASSISTANCE	0.00	1,241.88	1,241.88
40228 - GA STATE REIMBURSEMENT	0.00	1,001.88	1,001.88
40236 - G A DONATIONS	0.00	240.00	240.00
40 - RECREATION (YOUTH ACTIVITIES)	0.00	3,161.73	3,161.73
105 - PUBLIC WORKS	0.00	12,065.40	12,065.40
02 - TRANSFER STATION	0.00	12,065.40	12,065.40
40320 - TRANSF.STATION FEES/TEL/STICKE	0.00	12,065.40	12,065.40
Final Totals	4,580.74	3,403,133.12	3,398,552.38

EXPENSE SUMMARY REPORT

July 1, 2010 - June 30, 2011

<u>Account</u>	<u>Budget</u>	<u>Debits</u>	<u>Credits</u>	<u>Unexpended Balance</u>
102 - GENERAL GVNT	334,377.00	235,835.82	78.80	98,619.98
01 - ADMINISTRATI	254,686.00	196,340.89	78.80	58,423.91
501 - SALARY/WAGES	163,659.00	125,545.57	0.00	38,113.43
01 - CLERICAL	69,564.00	49,977.22	0.00	19,586.78
02 - CLERICAL O/T	300.00	12.67	0.00	287.33
03 - CEO SALARY	25,397.00	21,001.63	0.00	4,395.37
04 - SELECTMEN	7,000.00	5,833.31	0.00	1,166.69
07 - TOWN MGR.	46,000.00	37,476.22	0.00	8,523.78
08 - BALLOT CLERK	750.00	538.14	0.00	211.86
90 - FICA	7,564.00	7,143.99	0.00	420.01
92 - MEDICARE	3,242.00	1,670.82	0.00	1,571.18
94 - WORKERS COMP	1,723.00	1,348.41	0.00	374.59
96 - UNEMPLOYMENT	2,119.00	543.16	0.00	1,575.84
502 - EMPL BENEFIT	30,777.00	26,686.33	0.00	4,090.67
11 - RETIREMENT	1,500.00	1,220.79	0.00	279.21
30 - HEALTH	27,279.00	23,073.76	0.00	4,205.24
32 - DENTAL	1,198.00	1,591.78	0.00	-393.78
40 - HOL GIFT CER	800.00	800.00	0.00	0.00
503 - GENERAL EXP.	50,050.00	34,988.78	78.80	15,140.02
01 - ADVERTISING	700.00	198.00	0.00	502.00
05 - SOFTWARE	5,500.00	6,221.60	0.00	-721.60
10 - CLEAN SERVIC	3,640.00	2,940.00	0.00	700.00
13 - CONDOLENCE	50.00	100.00	0.00	-50.00
14 - DEEDS	3,200.00	2,178.00	0.00	1,022.00
15 - DUES	2,000.00	1,730.00	0.00	270.00
16 - SECURITY	530.00	288.00	0.00	242.00
20 - MEAL ALLOW	100.00	44.89	0.00	55.11
21 - MILEAGE	4,500.00	3,048.95	0.00	1,451.05
25 - EMPLOY APPR	200.00	200.00	0.00	0.00
30 - POSTAGE/PETT	5,000.00	1,932.21	0.00	3,067.79
31 - PRINTING	2,200.00	118.47	0.00	2,081.53
40 - SUPPLIES-OFF	5,500.00	4,805.92	12.80	706.88
41 - TRAINING	1,200.00	860.00	66.00	406.00
60 - VOLUN.RECOG.	100.00	0.00	0.00	100.00
61 - WEBSITE	400.00	0.00	0.00	400.00
63 - AUDIT	6,500.00	4,300.00	0.00	2,200.00
64 - COMPT REPL	3,000.00	3,000.00	0.00	0.00
65 - COPIER	2,000.00	1,281.95	0.00	718.05
66 - FIRE ALARM	430.00	0.00	0.00	430.00
67 - COMPT SERVIC	2,000.00	819.99	0.00	1,180.01
70 - BOND/ACCIDEN	300.00	893.00	0.00	-593.00
90 - MISC	1,000.00	27.80	0.00	972.20
504 - PROF & TECH	0.00	349.70	0.00	-349.70
505 - UTIL./OVRHD.	10,200.00	8,770.51	0.00	1,429.49
03 - ELECTRICITY	2,900.00	2,464.16	0.00	435.84
12 - HEATING FUEL	4,500.00	4,336.14	0.00	163.86
34 - TELEPHONE	2,800.00	1,970.21	0.00	829.79
02 - ANIMAL CONTR	4,460.00	1,322.36	0.00	3,137.64
03 - BEAUTIFICAT	450.00	79.97	0.00	370.03
05 - BLDG & REPAI	6,000.00	4,572.40	0.00	1,427.60
07 - B.O.A.	1,000.00	247.04	0.00	752.96
09 - CONSERVATION	400.00	233.25	0.00	166.75
10 - GENERAL ASSI	4,500.00	2,122.76	0.00	2,377.24
11 - HOLIDAY	100.00	37.93	0.00	62.07

<u>Account</u>	<u>Budget</u>	<u>Debits</u>	<u>Credits</u>	<u>Unexpended Balance</u>
102 - GENERAL GVNT CONT'D				
13 - LEGAL	19,000.00	8,593.45	0.00	10,406.55
15 - PLANNING BD.	2,460.00	2,608.93	0.00	-148.93
20 - TAX ASSMT.	17,200.00	13,706.25	0.00	3,493.75
36 - UNANTICIPATE	15,000.00	610.00	0.00	14,390.00
40 - YOUTH ACTIVI	9,121.00	5,360.59	0.00	3,760.41
103 - INSURANCES	14,635.00	7,304.00	1,156.57	8,487.57
02 - DENTAL/VISI	0.00	0.00	1,156.57	1,156.57
07 - PROPERTY/VEH	14,635.00	7,304.00	0.00	7,331.00
104 - PBL SAFETY	47,850.00	37,732.26	169.00	10,286.74
01 - AMBULANCE	9,400.00	9,400.00	0.00	0.00
03 - FIRE DEPT	31,100.00	24,054.26	169.00	7,214.74
05 - 1ST RESPONDE	2,500.00	400.00	0.00	2,100.00
07 - STREET LIGHT	4,850.00	3,878.00	0.00	972.00
105 - PBL WORKS	552,596.00	363,045.40	88.54	189,639.14
01 - PUBLIC WORKS	372,041.00	253,609.10	0.00	118,431.90
501 - SALARY/WAGES	146,564.00	105,107.03	0.00	41,456.97
09 - PUB WKS DIRE	38,386.00	31,742.80	0.00	6,643.20
10 - PUB WKS FULL	61,366.00	49,557.65	0.00	11,808.35
11 - PUB WKS O/T	10,000.00	5,019.31	0.00	4,980.69
14 - PUB WKS P/T	17,000.00	5,000.00	0.00	12,000.00
90 - FICA	6,766.00	5,713.61	0.00	1,052.39
92 - MEDICARE	2,900.00	1,336.52	0.00	1,563.48
94 - WORKERS COMP	8,251.00	6,260.47	0.00	1,990.53
96 - UNEMPLOYMENT	1,895.00	476.67	0.00	1,418.33
502 - EMPL BENEFIT	29,677.00	24,534.71	0.00	5,142.29
503 - GENERAL EXP.	171,200.00	109,637.47	0.00	61,562.53
504-PROF & TECH	500.00	298.00	0.00	202.00
505 - UTIL./OVRHD.	5,600.00	4,992.85	0.00	607.15
506 - OTHER PURCH	16,000.00	8,633.04	0.00	7,366.96
507 - PROPERTY	2,500.00	406.00	0.00	2,094.00
02 - TRANSFER STA	143,555.00	104,574.13	0.00	38,980.87
501 - SALARY/WAGES	26,987.00	22,509.76	0.00	4,477.24
502 - EMPL BENEFIT	9,593.00	8,745.78	0.00	847.22
503 - GENERAL EXP.	500.00	2,439.29	0.00	-1,939.29
504 - PROF & TECH	103,700.00	69,081.63	0.00	34,618.37
505 - UTIL./OVRHD.	2,775.00	1,797.67	0.00	977.33
03 - DOT BLOCK	37,000.00	4,773.63	0.00	32,226.37
07 - UNUSED	0.00	88.54	88.54	0.00
106 - AGENCIES	18,955.00	18,955.00	0.00	0.00
01 - AIRPORT	500.00	500.00	0.00	0.00
02 - CHAMBER OF C	300.00	300.00	0.00	0.00
03 - CHILD HEALTH	350.00	350.00	0.00	0.00
04 - CHILDREN PRO	2,120.00	2,120.00	0.00	0.00
05 - COMM CONCEPT	1,000.00	1,000.00	0.00	0.00
07 - HOME HEALTH	600.00	600.00	0.00	0.00
08 - L E A	1,000.00	1,000.00	0.00	0.00
09 - LIBRARY	9,000.00	9,000.00	0.00	0.00
11 - REACH	250.00	250.00	0.00	0.00
12 - SACO RIVER	300.00	300.00	0.00	0.00
13 - SALVATION AR	500.00	500.00	0.00	0.00
14 - SENIORSPLUS	235.00	235.00	0.00	0.00
16 - TRI-COUNTY	2,500.00	2,500.00	0.00	0.00
17 - W M T	300.00	300.00	0.00	0.00

<u>Account</u>	<u>Budget</u>	<u>Debits</u>	<u>Credits</u>	<u>Unexpended Balance</u>
107 - CAPITAL IMPR	450,000.00	54,864.04	0.00	395,135.96
01 - PAVED RD-MT	225,000.00	0.00	0.00	225,000.00
02 - ROAD IMPROV.	225,000.00	54,864.04	0.00	170,135.96
108 - DEBT	2,049,619.00	1,741,379.00	0.00	308,240.00
02 - SAD 72	1,849,645.00	1,541,405.00	0.00	308,240.00
51 - COUNTY TAX	199,974.00	199,974.00	0.00	0.00
109- BANK FEES	0.00	1,845.13	0.60	-1,844.53
110 - ABATEMENTS	0.00	5,488.60	0.00	-5,488.60
111 - OVERLAY	68,476.00	0.00	0.00	68,476.00
Final Totals	3,536,508.00	2,466,449.25	1,493.51	1,071,552.26

TAX COLLECTOR/TOWN CLERK'S COMMENTS

The Rapid Renewal Program for motor vehicle re-registrations is catching on. Several were re-registered on-line from July 1, 2010 thru April 30, 2011. Also, for the same time frame several Hunting & Fishing licenses were issued as well as ATV's, Boats, & Snowmobiles registrations. It is more convenient for our customers but we do miss seeing you come in the office. To renew any of the above, just go to the town's website at www.denmarkmaine.org to find our online services. You still need to come in the office to do any NEW registrations, whether it's for motor vehicles, ATV's, boats, etc.

Please contact this office if you've had a change of mailing address. Tax bills are usually mailed mid-August so if you haven't received yours by the end of August, call the office at 207-452-2163. Please send the correct payment stub/s with your check/s. That way there's no guessing as to what property/s you're paying. Payments that arrive in the office AFTER the due dates will have interest due. It's a good idea if you know we won't receive the payment until after the due date to add a few cents extra for interest. We DO NOT send mortgage holders any tax bills. This is your responsibility. Thank you.

The tax maps, commitment book and other Town information is now on the Town's website.

Copies of the June 30, 2010 Town Audit will be available for viewing at the Town Office when completed.

My part-time Deputy Clerk, Claudia Burk, resigned and we miss her. She did an excellent job in the office. We wish her the best.

Respectfully submitted,

s/Cherylene E. Booker
Tax Collector/Town Clerk

ASSESSOR'S REPORT

Real Estate	<u>\$292,322,840.00</u>
Total Assessed Value	\$292,322,840.00

Tax rate \$10.35

Exemption of Property:

Veteran's Exemption	\$ 330,000.00
Homestead Exemptions	<u>2,860,000.00</u>
Total Exemptions	\$ 3,190,000.00

REPORT OF TAX COLLECTOR

Thru 4/30/2010

2011 Taxes Committed, August 9, 2010	\$3,028,684.89
Paid to Treasurer	2,801,594.09
Abated by Assessors	5,343.03
2011 Taxes Paid in 2010	<u>8,194.83</u>
Uncollected Taxes	\$ 213,552.94

Taxes Collected:

2010 Real Estate Taxes	123,040.20
2011 Supplemental Taxes	3,143.50
2011 RE Taxes	2,801,594.09
2009 Tax Liens	32,653.76
2010 Tax Liens	37,361.86
2012 Prepayments	<u>1,109.02</u>
TAXES COLLECTED	\$2,998,902.43

2009 ABATEMENTS

<u>Acct.</u>	<u>Name</u>	<u>Amount</u>
0230	Upham, Elihu	\$63.68

2010 ABATEMENTS

<u>Acct.</u>	<u>Name</u>	<u>Amount</u>
0230	Upham, Elihu	\$81.89

2011 ABATEMENTS

<u>Acct.</u>	<u>Name</u>	<u>Amount</u>
0500	Eldridge, Hudson & Kathleen	\$ 320.54
1057	Gill, Jeremiah & Janet	624.21
1159	Glickman, Randall & Cynthia	279.55
1131	Murray, K.Wayne & Diane Evans, Trustees	339.07
0845	Neily Family Hancock Pond Trust	684.14
1599	O'Brien, Carroll & Carol	247.16
0049	Stacy, Russell & Lori	1,699.80
1114	St.Pierre, Randall & Ann	203.27
0230	Upham, Elihu	96.15
	Poverty Abatement	<u>849.14</u>
	TOTAL	\$5,343.03

2011 SUPPLEMENTAL TAXES

<u>Acct.</u>	<u>Name</u>	<u>Amount</u>
1741	Douglass, Gregory & Jeen	\$ 103.50
0999	Hanscombe, Karl & Loretta	103.50
0977	Scharbach, Robert & Karen	103.50
0049	Stacy, Russell & Lori	1,133.20
0049	Stacy, Russell & Lori	<u>1,699.80</u>
	TOTAL	\$3,143.50

TRUST FUNDS

ME Church Fund

(Methodist Episcopal Church Fund)

Balance 6/30/10	\$ 203.10
Interest earned	.20
Expended	<u>- .24</u>
Balance 4/30/11	\$ 203.06
Norway Savings Bank	

Eugenia Parker Trust Fund

Balance 6/30/10	\$ 1,228.39
Interest earned	<u>.99</u>
Balance 4/30/11	\$ 1,229.38
Norway Savings Bank	

Robert Griffin Flag Fund

Balance 6/30/10	\$ 2,299.34
Donation-Lions Club	100.00
Interest earned	<u>1.96</u>
Balance 4/30/11	\$ 2,401.30
Norway Savings Bank	

Cemetery Trust Fund

Balance 7/1/10	\$21,025.41
Interest earned	24.94
Expended for Gilman Cem.	- 2,155.35
Expended to L.A.Berry Cem.	<u>- 1.26</u>
Balance 5/4/11	\$18,893.74
To be expended to L.A. Berry Cemetery	<u>- 1.10</u>
Norway Savings Bank	\$18,892.64

DONATION FUNDS

Denmark Fire Department Donation Fund

Balance 6/30/10	\$ 10,732.33
Interest earned	7.72
Donations/Deposits	15,692.95
Expended	<u>22,589.94</u>
Balance 4/30/11	\$ 3,843.06
Norway Savings Bank	

Denmark First Responders Donation Fund

Balance 7/1/10	\$ 6,581.62
Interest earned	5.08
Donations/Deposits	100.00
Expended	<u>-0-</u>
Balance 4/30/11	\$ 6,686.70

CEMETERY TRUST ACCOUNT BALANCES

As of 5/4/2011

	<u>Original Fund</u>	<u>Balance 5/4/11</u>
Mt. Pleasant Cemetery, Denmark Road	\$ 3,848.81	\$ 7,964.37
Deering Cemetery, Hio Ridge Road	600.00	2,146.66
Gilman Cemetery, Rocky Knoll Road	1,300.00	1,301.02*
Bean Cemetery, Bull Ring Road	800.00	1,848.32
Head Cemetery, East Main Street	100.00	146.89
Pingree/Wilson Cemetery, Bull Ring Road	300.00	676.12
L.A. Berry/Village Cemetery, Little Pond Road	287.66	320.02
Hilton Cemetery, Hio Ridge Road	200.00	275.10
Fessenden/Jack Cemetery, Fessenden Hill Road	200.00	285.77
Wales Cemetery, East Main Street	200.00	373.19
Holt Cemetery, Lords Hill Road	450.00	707.10
Pingree Cemetery, Berry Road	<u>1,000.00</u>	<u>2,872.44</u>
TOTALS	\$ 9,286.47	\$ 18,895.00
Expended to L.A.Berry Cemetery		- <u>1.26</u>
		\$ 18,893.74
To be expended to L.A.Berry Cem.		- <u>1.10</u>
		\$ 18,892.64

*Expended \$2,155.35 for Gilman Cemetery Repairs

MISCELLANEOUS FUNDS

Municipal Trail Fund

Balance 6/30/10	\$401.09
Interest earned	<u>.30</u>
Balance 5/4/11	\$401.39
Norway Savings Bank	

Denmark Little League Fund

Balance 6/30/10	\$3,963.23
Donation-Lions Club	1,000.00
Interest earned	<u>3.64</u>
Balance 5/4/11	\$4,966.87
Norway Savings Bank	

St.Germain Collins Fund -

aka Jacques Whitford Fund

Balance 6/30/10	\$ 8,145.70
Interest earned	6.52
Deposits	8,051.26
Expended	<u>- 6,371.26</u>
Balance 5/4/11	\$ 9,832.22
Norway Savings Bank	

Land Acquisition Fund – CD

Balance 6/30/10	\$3,113.71
Interest earned	<u>5.95</u>
Balance 4/30/11	\$3,119.66
KeyBank of Maine	

Capital Equipment/Improvement – CD

Balance 6/30/10	\$56,304.22
Interest earned	<u>2,335.61</u>
Balance 4/30/11	\$58,639.83
Norway Savings Bank	

Nestle Waters Contract Fund – CD

Balance 6/30/10	\$101,752.97
Interest earned	<u>274.20</u>
Balance 4/30/11	\$102,027.17
TD Bank	

UNPAID 2011 REAL ESTATE TAXES

thru 4/30/2011

Interest adding on daily - call Office for current amount owed.

Acct	Name ----	Amount Due
1229	ADAMS, STEPHEN A	1,071.84
413	AKERS, LLOYD D & VICKI F	649.87
31	ALLEN MOUNTAIN, LLC	2,496.88
34	ALLEN MOUNTAIN, LLC	1,507.63
1561	ANDERSON, MAUREEN L	182.99
57	BAKER, GREGORY A & PHYLLIS V	662.40
89	BAKER, GREGORY A & PHYLLIS V	52.42
303	BANKS, HENRY	571.84
408	BARBER FAMILY LLC	1.20
1908	BARBER FAMILY, LLC	3.52
1106	BARBER, SHIRLEY SHAND	1,524.55
414	BELL, BRUCE E	483.02
1108	BOLAS, EDWIN P & ARLENE	3,028.00
1810	BORGES, FRANK	157.84
566	BOSDAL, JEFFREY	355.21
1558	BOYER, WILLIAM E & ELLEN M	637.22
318	BRADBURY, ROGER P, HEIRS OF &	57.54
1071	BRADBURY, SUSAN	311.07
1067	BRADBURY, SUSAN L & BRADBURY, EMILY	213.78
1545	BREDAHL, STEVEN RICHARD	2,652.60
1012	BROWN, CHRISTINE	2.41
271	BULLARD, STEPHEN, ET ALS	730.71
1637	BUSH, GERTRUDE	2,219.25
1661	BUSH, GERTRUDE	324.16
709	BUTTS, GERALD J & NANCY D	721.91
764	BUTTS, GERALD J & NANCY D	323.28
875	BYRNE, JANE L	1,728.91
641	BYRON, DAVID M & SUSAN J	335.45
1025	CAHILL, JEREMIAH & LINDA	1,145.11
272	CALLANAN, TINA	281.42
502	CALLEGARI, DIANE & WHITNEY, R G	2.21
1958	CAMPBELL, KATHLEEN F & ROBERT S	2,746.99
1548	CARLSON, F ROY & WILLIAM ET ALS	13.66
1439	CHANDLER, CHRISTIAN T	1,648.11
64	CHASE, RYAN	436.46
1191	CLARKE, RONALD F	2,995.08
1654	CONKLIN, THOMAS & LYNDIA & CONKLIN, KATHLEEN	974.19
443	CONROY, MARY KATE & MICHAEL	1,100.52
437	CONROY, MICHAEL & MARY KATE	1,487.40
440	CONROY, MICHAEL J. JR	351.90
190	CONROY, TERRENCE & LAUREN	245.43
1707	COSTELLO, LARRY	303.46
1802	COSTELLO, PAUL M & SHARON M.	3,533.23
365	COTE, RONALD T & MARIE A	748.56
1690	COVEL, GARY	842.97
1619	CRAWFORD, SIMON J & ROBIN J	1,041.98
1831	CURLEY, MICHAEL	82.80
769	CUTRONE, JOSEPH P & DIANE M	1,430.06

336	DANE BECK HOLDINGS TRUST	1,266.01
3	DANTAS, GREGORY	288.73
427	DEMMONS, JAMES	316.81
214	DENMARK HAVEN REALTY TRUST	5,045.09
1527	DESANTIS, FRANK J & MARY L	726.15
2009	DESROCHE, ROD	2,269.24
1135	DOROTHY A CLUNIE TRUST	297.72
1069	DOUCET, PETER M & CHERYL A	225.73
1138	DOUCET, PETER M & CHERYL A	1,586.66
1741	DOUGLASS, GREGORY W & JEEN	952.82
705	DOUGLASS, LILLIAN ESTATE OF	336.38
1560	DOW, MARY L & WILLARD L	23.65
1559	DOW, WILLARD & VERNA	469.99
974	DRAKE FAMILY LIVING TRUST	1,301.67
990	DUNHAM, TIMOTHY J	1,134.67
664	ELA, DWAYNE A	610.54
500	ELDRIDGE, HUDSON K & KATHLEEN	1,244.33
1065	ENOS, EDWARD A & KERRY A	818.58
434	FARMER, STEVEN A	351.78
846	FARRELL, TREVOR B	2,177.59
885	FARRELL, TREVOR B	148.52
1048	FEINDEL, CORICE, ESTATE OF	882.39
33	FILES, WILLIAM E	235.12
812	FODERO, MARK D & SALLY W	2,062.75
604	FORBES, BARTON A	489.40
661	FOURNIER, BRUCE	376.84
660	FOURNIER, BRUCE A & DONNA	1,484.21
632	FRIEDMAN, MICHAEL G	573.54
938	GAILIS, PETER	324.27
127	GANTEAUME-RICHARDS, RACHEL	431.49
131	GANTEAUME-RICHARDS, RACHEL	440.39
1768	GANTEAUME-RICHARDS, RACHEL	125.75
1564	GAUSE, RICHARD B	821.69
113	GEORGE, PHILIP W	3,067.33
1078	GIBBONS, STEPHEN M	1,447.45
150	GILLIS, EUGENE M & EVELETH M	851.70
143	GLASGOW, STEPHEN B	951.06
1162	GOMPERT, DAVID C & CYNTHIA A	1,829.52
1128	GROSS, HEIDI L	64.21
548	GUCWA, JOHN JR	285.87
766	GUIDI, JAMES P	3,077.88
684	GUIDOBONI, GINA - HEIRS OF	380.53
737	HANCOCK POND REALTY TRUST	6.35
1201	HANNIGAN, ROBERT G	1,002.19
1569	HASKELL, JUDITH M	980.62
1898	HASKELL, JUDITH M	235.40
1815	HASTINGS, HUGH ET ALS	251.50
2025	HASTINGS, HUGH ET ALS	37.52
1277	HASTINGS, HUGH W II ET ALS	118.25
1278	HASTINGS, HUGH W II ET ALS	97.08
1482	HASTINGS, HUGH W II ET ALS	131.75
328	HENRY, LAURIE A	587.98
599	HILL, WILLIAM R	181.59
729	HOEFT, KURT W	1,430.37

1793	HOLLIS, BARB & JEFF	46.06
603	HOLMES, DAVID G	26.08
371	HOLMES, DAVID G.A. &	1,606.89
1702	HOUDE, DANIEL G & SHANNON L	412.14
389	HUFNAGEL, BRUCE R	519.36
1393	HUNKINS, JOSEPH & NANCY, TRUSTEES	3,276.14
456	HUNT, KAREN I	130.61
1373	HUPPE, ARRON P	35.43
521	HURLEY, MARLENE	551.31
633	HUSE, DANIEL B	2,491.56
613	IAFRATE, JOSEPH D	414.00
1538	IAFRATE, JOSEPH D & LINDA M	2,754.93
614	IAFRATE, LINDA M	414.00
2008	JERAULD, ALAN	388.13
807	JOHNSON, LARRY R	904.21
996	JORDAN, JORDAN & LIMANEK	362.87
962	JORDAN, JOSEPH	2,250.71
506	KEITH, BARRY H	177.30
507	KEITH, BARRY H	1,655.69
515	KEITH, BARRY H & PAMELA J	76.07
1955	KENT-PAUL, DEBRA	164.46
47	KIESMAN, PAUL F JR & DELORES L	1,162.30
1154	KISTLER FAMILY TRUST	933.21
82	KNIGHT, GEORGE C, ESTATE OF	308.43
226	KOZELL, MICHAEL & LINDA	1,946.21
1083	LARHETTE, RICHARD K & KIMBERLY A	190.96
1016	LATOUR, JAY M	250.00
1017	LATOUR, JAY M	771.38
674	LEARY, EDWARD & OLIVEIRA, ET ALS	366.29
598	LEARY, EDWARD & OLIVEIRA, RONALD F	364.11
1123	LEBLANC, ROBERT & SHARON	3,647.55
580	LESKE, NANCY SMITH	463.06
1957	LEVIN, LEA D	325.20
382	LIBBY, CLIFFORD W	332.34
1285	LIGOR, PAUL A JR & MICHELLE A	2,112.75
1511	LINDSTROM, GEOFF A & CHERYL D	591.50
151	LITTLEFIELD, PORTER	869.61
1944	LOGAN JANET J & ROBERT Y SR & ET ALS	7.32
1586	LOGAN, JANET J & ROBERT Y SR & ET ALS	469.12
688	LOUD, ROBERT C JR.	714.15
689	LOUD, ROBERT C JR.	1,248.31
690	LOUD, ROBERT C JR.	1,445.27
1756	LYONS, GARY W.	607.96
1303	LYTLE, BRADLEY D	3,225.27
740	MARLOWE, PETER W SR	3.56
2017	MARSHALL, JON A, TRUSTEE OF THE	422.49
2016	MARSHALL, KRISTI J. TRUSTEE OF	422.49
276	MARTINDALE, HARRY F JR	766.93
1447	MARTINEZ, RUDOLPH	1,695.43
296	MASSEY, TRACEY L	1,375.00
1272	MCCATHERIN, DOLORES L TRUSTEE	10.15
537	MCCUE, DAVID P, ESTATE OF & SUSAN A	1,185.80
1234	MCGINN, MICHAEL TRUSTEE	946.65
975	MCGRATH, HOLLY	426.21

976	MCGRATH, SCOTT	227.08
998	MCGRATH, SCOTT	184.85
985	MCGRATH, SCOTT J & CHRISTOPHER	1,345.14
10	MCNEIL, DALE A & DANIEL M	795.32
1956	MEECH, CHARLES WILLIAM JR	2.56
797	MEEGAN, MARIE	1,727.72
898	MEEGAN, MARIE	126.84
1175	MELANSON, RICHARD C JR	284.40
1178	MELANSON, RICHARD C JR	152.56
1179	MELANSON, RICHARD C JR	242.71
559	MICKLON, ROSE M.	1,179.90
1731	MILLER, WENDY	63.65
453	MILLMAN, GERARD P	501.97
1327	MILLS, MARGARET	30.02
1240	MININNI REALTY CORP	1,960.02
1243	MININNI REALTY CORP	836.70
257	MONSON, RICHARD G	520.24
66	MOORE, ANDREW & DONALD	293.53
68	MOORE, ANDREW & DONALD	218.07
144	MOORE, ANDREW & DONALD	257.92
179	MOORE, ANDREW D	2,420.66
145	MOORE, DONALD O	344.14
244	MOORE, DONALD O	1,443.31
683	MORIN, JOHN W	362.56
20	MORIN, STEPHEN G	234.53
313	MOWATT, ERIC V	679.89
800	MRS MCGILLICUDDYS COTTAGE LLC	400.00
1040	NAGLE, DAVID & SHARON	554.55
163	NAGLE, DAVID & SHARON & LEE ANN NAGLE	297.38
1742	OBRIEN, CHARLES III	5.18
479	OCONNELL, KEVIN B & ALICE L	292.18
341	ODONOGHUE, CATHERINE	1,019.91
473	ONEILL, WILLIAM & MARIE	507.09
1058	OTIS, DAVID J & ANNE	1,389.49
1467	OWENS, CRAIG A & ANNE MARIE	1,048.04
1989	PAASCHE, ROSS	322.51
680	PACHECO, KEITH D	1,488.02
511	PANZONE, STEVEN & TRICIA L	131.10
135	PAPPAS, LEONARD	274.27
1290	PAPPAS, LEONARD	986.09
448	PARROTT, ROBERT O	670.32
584	PASIUK, JON W, ESTATE OF	489.14
1788	PATTANGALL, JAMES	103.50
510	PAULINE, ROBERT F & MARIA S	1,076.61
1568	PENSION, RUTH M	1,189.73
2024	PERHAM, KENNETH & HEIDI	300.36
1227	PERRY, JEAN A	670.42
486	PLEASANT MOUNTAIN FARMS	264.93
148	POLIQVIN, ROBERT A & RHONDA J	2,455.02
1325	POTTER, DANNY	169.74
1452	POWERS, THOMAS & WELCH, BARBARA	878.90
967	RAFFONI, MELISSA A & ROGER RIVERS	1,606.89
1701	RAHN FAMILY REVOCABLE TRUST	196.96
1963	RAHN, CHARLES & MARGARET, TRUSTEES	134.81

263	RAMSDELL, HELEN	666.59
552	RAMSDEN, ERNEST & BEVERLY H	141.17
554	RAMSDEN, ERNEST & BEVERLY H	930.67
454	RANDALL, JOSEPH	405.41
459	RANDALL, JOSEPH	757.31
1681	RANDALL, JOSEPH	1,185.90
1712	RICHARDSON, DAVID P	251.09
1713	RICHARDSON, DAVID P	147.17
152	RICHARDSON, PHILIP R.	790.93
1764	RIDEOUT, PAUL Q	206.69
2057	ROGERS, RUDOLPH M	197.73
1723	RUSSELL, JOHN F	3.39
1767	S & G PARTNERS	399.32
294	SARGENT, PETER R	896.96
1092	SAVARD, CAROLE	796.27
275	SCHNEIDER, PETER J & CATHERINE A	2,079.67
1228	SCHRADER, ROBERT M & SUZANNE	685.53
858	SCHWARTZ, KARL D	2,142.17
811	SCOTT, ELLEN F - TRUSTEE	6.52
1621	SHAPLIN, PHILIPPA D - TRUSTEE	2,019.49
241	SMITH, FRANCIS H & PAULA A	833.38
465	SMITH, HAROLD A & PETER J	13.40
466	SMITH, PETER & HAROLD	19.77
403	SMITH, PETER J	401.32
404	SMITH, PETER J	988.37
304	SPRAGUE, BELINDA	1,211.36
1505	ST. LAWRENCE JOSEPH JR. & ARLENE	1,097.67
1148	STASIEWSKI, WILLIAM & PATRICIA	1,807.52
1102	STERNE, ANDREA EDSON	1,793.14
1785	STERNE, ANDREA EDSON	530.54
1104	STERNE, THOMAS C	427.04
1218	STERNE, THOMAS C & ANDREA E	3,663.38
2018	STEVENS, GEORGE & LAURIE	422.49
1475	STEVENS, GEORGE J & LAURIE E	127.20
96	STEVENS, MARK J	127.20
2019	STEVENS, MARK J	422.49
2023	STEWART TITLE GUARANTY COMPANY	357.07
533	STOREY, SUZANNE	1,045.45
1953	SYLVIA, PETER J & SUSAN FERNALD	258.85
951	TABOR, RICHARD	1,115.52
1628	THE LAND ASSOCIATION	573.54
1652	THOMAS, DAVID & ANN & MARK	98.20
1311	TITUS, GREGORY & JOAN	1,347.42
1402	TORREY, ALDEN C	3,273.71
1420	TORREY, ALDEN C, ESTATE OF	974.14
714	TORREY, STEPHEN A JR	53.51
744	TORREY, STEPHEN A JR	3,003.36
1960	TRACY, WILLIAM ELLIOTT	303.51
299	TRAFTON, LARRY T SR	31.05
1961	TRAFTON, LARRY T SR	664.47
1333	TRIOLI, MIKE & TERRY	31.05
478	TURNER, DANIEL L & PATRICIA L	1,404.75
1780	UNITED STATES CELLULAR CORP	1.70
230	UPHAM, ELIHU J.A.	1,003.95

207	VALLEY, REED	896.00
778	VOZELLA, STEPHEN J	502.18
528	WADE, JAMES A & MARYANN	1.19
385	WEBB, GAYNOR D	761.34
1449	WELCH, MARY VICTORIA,TRUSTEE	878.99
1534	WELLS-GOODWIN, DANA-BETH	2,486.21
320	WESTLEIGH, ALLENE H & TRAFTON	459.64
579	WESTLEIGH, TRAFTON & ALLENE H	745.72
627	WHITE-EDMUNDS, JANICE	812.16
538	WOLFPACK SMFC INC	732.88
1399	ZAMPELL, JOSEPH A & MICHELLE M	605.99
1421	ZAMPELL, JOSEPH A & MICHELLE M	<u>1,244.43</u>
	Total for 276 Accounts:	\$229,164.31

UNPAID 2010 LIENS AS OF 4/30/2011

Call Office for updated amount due.

*Paid after 4/30/11

Acct	Name -----	Amount Due
1108	BOLAS, EDWIN P & ARLENE	40.11
566	BOSDAL, JEFFREY	412.44
272 *	CALLANAN, TINA	318.95
1958	CAMPBELL, KATHLEEN F & ROBERT S	2,200.45
64	CHASE, RYAN	503.46
336	DANE BECK HOLDINGS TRUST	823.46
427	DEMMONS, JAMES	372.15
2009	DESROCHE, ROD	777.76
705	DOUGLASS, LILLIAN ESTATE OF	396.72
304	FORD, THELMA L ESTATE OF &	1,249.91
299	FORD,THELMA L ESTATE	50.92
113	GEORGE, PHILIP W	2,782.76
1201	HANNIGAN, ROBERT G	1,080.18
633	HUSE, DANIEL B	1,339.73
962	JORDAN, JOSEPH	2,146.01
674	LEARY, EDWARD & OLIVEIRA, ET ALS	428.93
598	LEARY, EDWARD & OLIVEIRA, RONALD F	426.59
1123	LEBLANC, ROBERT & SHARON	3,972.99
1957	LEVIN, LEA D	52.63
537	MCCUE, DAVID P, ESTATE OF & SUSAN A	1298.46
1731	MILLER, WENDY	103.07
1327	MILLS, MARGARET	66.85
68	MOORE, ANDREW & DONALD	243.49
144	MOORE, ANDREW & DONALD	312.24
179	MOORE, ANDREW D	2611.87
145	MOORE, DONALD O	405.08
244	MOORE, DONALD O	1,555.14
683	MORIN, JOHN W	424.92
1040	NAGLE, DAVID & SHARON	631.64
1742	OBRIEN, CHARLES III	40.10
1058	OTIS, DAVID J & ANNE	306.66
148	POLIQVIN, ROBERT A & RHONDA J	2666.63
1078	RICKARD, GORDON	1,598.58
1148	STASIOWSKI, WILLIAM & PATRICIA	1,966.91
1218	STERNE, THOMAS C & ANDREA E	1,100.56
1402	TORREY, ALDEN C	3,559.39
1420	TORREY, ALDEN C, ESTATE OF	1,083.40
714	TORREY, STEPHEN A JR	92.15
744	TORREY, STEPHEN A JR	3,268.30
230	UPHAM, ELIHU J.A.	1020.10
207	VALLEY, REED	918.69
538	WOLFPACK SMFC INC	<u>518.21</u>
	TOTAL	\$45,168.59

UNPAID 2009 LIENS AS OF 4/30/2011

Call Office for updated amount due.

Acct	Name -----	Amount Due
1731	MILLER, WENDY	36.73
1742	O'BRIEN, CHARLES III	<u>49.34</u>
	TOTAL	\$86.07

NOTE: Call Tax Collector for current amount due before paying.

FORECLOSURES

Map 31 Lot 92
Map 31 Lot 20
Map 34 Lot 25

E-911 SYSTEMS REPORT

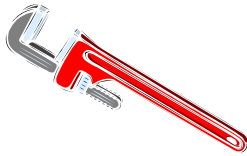
Please post your street number in a visible area on your house or at the entrance to your driveway. This will allow emergency personnel to be able to locate your home if an emergency occurs. If you have any questions in reference to your number, please contact me.

Respectfully Submitted,
s/Michael A. Lee
E-911 Addressing Officer



PLUMBING INSPECTOR'S REPORT

This is a complete breakdown of the Internal and External plumbing permits issued from April 1, 2010 to March 31, 2011.



External	16
Internal	<u>18</u>
Total:	34



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

Respectfully Submitted,
s/Michael A. Lee
Plumbing Inspector

CODE ENFORCEMENT OFFICER'S REPORT

This is a complete breakdown of permits issued by this office from April 1, 2010 to March 31, 2011.

1. Single Family Dwellings	6
2. Garages	7
3. Storage Sheds/Barns	15
4. Additions	14
5. Decks	23
6. Foundations	5
7. Misc.	<u>27</u>
Total:	97

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.

Respectfully Submitted,

s/Michael A. Lee
C.E.O.



DENMARK PUBLIC WORKS DEPARTMENT'S REPORT

The public works department is busy with spring cleanup of all cemeteries, ball field, park, beach, and the rest of the town lawns. Projects for 2011 include finishing culvert and ditching of Mt. Road, grinding sections of it to reshape the road and putting down new pavement. Overlaying plans for sections of existing pavement on Rocky Knoll, Lord's Hill, and Bush Row Road are planned also. We will be ditching and installing culverts on the dirt part of Rocky Knoll where there have been runoff problems. With these projects and regular maintenance of all the other town roads it should be a very busy year.

Respectfully submitted,

s/Kenneth Richardson
Public Works Director

ANIMAL CONTROL OFFICER REPORT

This year I would like to talk about leaving your pets in a vehicle.
The law is as follows: Title 7 S/S 4019. Removal from unattended motor vehicle.

1. Removal Authorized. A law enforcement officer, humane agent or animal control officer may take all steps that are reasonably necessary to remove an animal from a motor vehicle if the animal's safety, health or well being appears to be in immediate danger from heat, cold or lack of adequate ventilation and the condition could reasonably be expected to cause extreme suffering or death.

[2007, c. 702, S/S20 (NEW) .]

2. Notice Required. A law enforcement officer, humane agent or animal control officer who removes an animal in accordance with subsection 1 shall, in a secure and conspicuous location on or within the motor vehicle, leave written notice bearing the officer's or agent's name and office and the address of the location where the animal may be claimed. The owner may claim the animal only after payment of all charges that have accrued for the maintenance, care, medical treatment and impoundment of the animal. [2007, c. 702, S/S 20 (NEW) .]

3. Immunity. A law enforcement officer, humane agent or animal control officer who removes an animal from a motor vehicle pursuant to subsection 1 is immune from criminal or civil liability that might otherwise result from the removal.

[2007, c. 702, S/S20 (NEW) .]

If you see an animal in a vehicle and believe that it is in danger, get a plate number and call the police.

If you have to ponder taking your pet or not, it would be best to leave the animal at home.

Respectfully Submitted,
Bobby Silcott ACO
1-800-733-1421
email asktheaco@yahoo.com



DENMARK FIRE DEPARTMENT REPORT

The Denmark Fire Department responded to 58 calls 1/1/2010 to 12/31/2010

10-Smoke investigations
3-Power Lines down
2-Chimney Fires
24-EMS and Police assist

3-Structure Fires
3-Car Accidents
3-Co Alarms

3-Forest Fires
2-Car Fires
2-Tree down

The Denmark Fire Department is always looking for volunteers. There is a lot more to a fire scene than going inside to put out a fire. We need help with all kinds of stuff (Hose laying, setting up ladders, helping with air bottle changes, directing traffic, keeping track of who is there, Radio Dispatch, making coffee and food). These are just a few things of many that we need help with, so if you would like to help, give us a call at 452-2310 or my home number at 452-2394. We meet the first Thursday of the month at 6:30 PM.

To the People and clubs that donate time and money to our cause, **MANY THANKS.**

Respectfully submitted,
s/Kenneth Richardson
Fire Chief



**The 2010 Denmark Fire Department Fryeburg Fair Muster Team
“Good Sportsmanship Award”**

DENMARK PLANNING BOARD REPORT

The Denmark Planning Board had a relatively exciting year. We welcomed five new members, Richard Snow, Rusty Stacy, Peter Nilsen, Donna Dodge and Ed Enos. It has been a pleasure working with each one. Together they bring their own unique knowledge and valuable experiences to the board.

Four applications for conditional use permits came before the board this year of which one is still outstanding. Two subdivisions from the previous year were finally approved by this board. A new application has been submitted by the U.S. Customs and Border Protection (CBP) for a proposed Public Safety Communication Facility. This application is currently under review by the board and remains open at this time.

As indicated in the Town Warrant, there is a proposed ordinance change to amend the Denmark Zoning Ordinance which pertains to the CBP application.

This coming year, the Planning Board will be looking to update the ordinances that pertain to Shore land Zoning to ensure Denmark is in compliance with new state regulations.

This past year we said goodbye to Peter Smith, (Chairman), Sean Watson, Mark Schrader and Peter Bruno. We thank them for their valuable knowledge, leadership and commitment that they gave to this board.

Respectfully submitted,

s/ Nelson Gouterman
Chairman

DENMARK BOARD OF APPEALS REPORT

It was an extremely slow year for the Denmark Appeals Board. The Board conducted a meeting in December of 2010 in order to nominate officers and approve an application for variance.

We met one other to time in January 2011 to hear this variance which was denied by the board. This by far was the fewest applications for variances or appeals that the Denmark Board of Appeals has seen for over ten years.

Please contact Town Manager or Selectman if you would be interested in serving on the Appeals Board. It gives you a good way to contribute to the benefit of the Town without typically involving a lot of time. Thanks to all the Members who have served!

Respectfully Submitted,
s/Richard Tabor
Chairman

DENMARK LIONS CLUB REPORT

P.O. Box 868

Denmark, Maine 04022

denmarkhistorical@fairpoint.net

The Denmark Lions Club continues to be an active organization serving Denmark and helping make a positive difference in the community. Through our fundraising efforts, we are able to offer scholarships for local college students, help provide funding for the Denmark Arts Center, Denmark Library, Denmark Congregational Church, and the Denmark Historical Society to name a few. Our programs included support and funding to help build the Life Flight Helicopter Pad at the Denmark Volunteer Fire Department. We are excited to again help provide area residents with a day of celebration and community by hosting the Beanhole supper, concert in the park and fireworks display to be held (as always) on the Saturday following the 4th of July. We appreciate the strong support for our events like the Red Cross Blood Drive, Turkey Shoot and the strong volunteer support shown for our booth at the Fryeburg Fair.

This year, the Denmark Lions Club launched an ambitious new event, the Western Maine BBQ Festival that will be held at the Fryeburg Fairgrounds on July 23rd and 24th. Please visit our website at www.westernmainebbqfestival.com. We hope to see many of our friends there and look forward to continuing to find ways to support and serve our community.

Respectfully Submitted,
William Sanborn
President

DENMARK HISTORICAL SOCIETY REPORT

P.O. Box 803

Denmark, Maine 04022

denmarkhistorical@fairpoint.net

This past year the Denmark Historical Society made great strides toward updating our archives and storage techniques. We gained members with professional experience and other members took part in programs to help us create a collection that is catalogued and grouped to conform to accepted guidelines and make for faster research.

With the strong support of members led by JoAnne Harbourt, the downstairs meeting area of the library was transformed and a vibrant new space was created. Still in the making, it will secure the archives and offer a much improved space for meetings and events.

We held an Open House at the end of September and over 20 people stopped by to see the improvements and share stories. The Society was present at the July Concert in the Park to display some of the wonderful photographs and other items in the collection and looks forward to presenting more historic and educational programs in the future. All Historical Society programs are open to the public and presented free of charge. If you have a particular historical interest or an idea for a program you would like to see, please let us know!

During the past year the Society provided assistance to many members and non-members who requested help in researching genealogical information about local families and general history of our beautiful area. We try to accommodate all requests but are limited in our ability to meet the demand. If you are interested in history and would like to help research please consider joining!

The Historical Society meets the second Monday of each month at 7pm in the Lower Level of the Denmark Library. New members are always welcome! Contact William Sanborn at 452-2110 for an application and more information or send an email to denmarkhistorical@fairpoint.net.

Respectfully submitted,

William Sanborn
President

DENMARK PUBLIC LIBRARY REPORT

2010-2011

Purpose: The Library's mission is to support of the educational and informational needs of the Denmark community. As such, the Library is committed to: learning the specific needs of its users; building and ensuring the availability of Library collections and resources; providing access to external information resources; and creating a hospitable physical environment. The Library continues to embrace change and align itself to support growth, opportunity, and innovation.

Services Provided: Access to Library Materials (fiction and non-fiction regular and large print books,

Audio Books and Videos), and on-line research tools

Maine State Inter-Library Loans

Computers Available for Public Use (3 Microsoft and 1Apple)

EXPANDED WiFi Connectivity to increase accessibility from parking lot.

NEW On-Line Audio Book Downloads via Library website

Fax and Copier Services

Used Book Sales

Community Meeting Room Facilities

Membership: 792 Patrons on file

336 Active Patrons

93 New Patrons this year

Acquisitions: To date 546 resources were added to existing inventory resulting from book/media purchases and donations. The procurement budget for new resources was doubled this past year.

Resource Utilization: 3787 books and other media were checked out by library patrons in the last 12 months. This is an average of 316 items per month which is a 12% increase in utilization over the previous year. Usage of the library and its resources dramatically increases each summer in support of the summer residents, campers and annual Summer reading program. The WiFi capability playing a significant role in keeping them connected during this period of time.

Programs Offered: Story Time - Weekly 2-5 age group

Knitting Group - Monthly

Family Games Nights - during school vacation periods

Summer Youth Reading Program

Special Programs: Tai Chi Demonstration

Special Children's Program relating to Water

Reading with Santa

Current Projects:

1. The Library facility has undergone major renovations. Due to flood damage experienced last Spring, a drainage problem was corrected and the lower level was upgraded with a new exterior door, flooring and painting of the interior. Painting continued on the Library's exterior and interior of the main level of the library. New carpeting is scheduled to be installed in June. It has been 24 years since the interior had been painted and carpeted. The Denmark Library was able to accomplish this due to the hard work and donations of numerous volunteers and the award of two grants (The Poland Springs Good Neighbor Grant, and the Clarence E. Mulford Trust Grant).

2. The re-landscaping of the library grounds is about 95% completed. Cabins to Castles Inc has been instrumental in changing the appearance of the library on the hill. They have donated their time, expertise and equipment to help improve the library's image, access and public safety.
3. The Denmark Public Library has granted the Denmark Historical Society an official presence in the lower level of the library to house and display Denmark's history and artifacts. We see this as an opportunity to truly become a center of resources and information of both the past and present for the Town of Denmark.
4. Since February, the library has been subscribing to an online audio book service which will allow patrons to download audio books through the Library's website for their listening pleasure.
5. The library has upgraded the existing computers as well as network to accommodate the ever-changing information technology and its availability. Prior to the end of this fiscal year, plans include the purchase of a new Apple computer to provide our younger patrons with a computing environment similar to the one they experience at school.

Future Plans:

1. The main walkway/ramp to the facility will be resurfaced to correct an existing deteriorated condition. The ramp also needs to be elevated to meet the library entryway to be ADA (American Disabilities Act) compliant. A railing along the walkway will be installed for safety to complete the project. Snow breaks will be installed on the roof to protect individuals entering the library during the winter.
2. The purchase and installation of an air conditioner for the summer months.
3. Install new culvert to minimize driveway soil erosion.
4. Continue expanding the hard copy collections to meet the community's needs.
5. Expand the library outreach program to provide community members with online access to information of value to them

Report prepared by: Christine Gouterman
President
Denmark Library Board of Trustees

DENMARK RECREATION REPORT

Another year has gone by and spring is finally here. Denmark Recreation has had an exemplary year. Last year's report ended with the kids in the field playing baseball. Unfortunately, the number of spring participants did not allow us to have the teams here that I would've liked but the one baseball team that we had ended up having a great season. Denmark Rec runs the baseball programs for the two towns (Brownfield/Denmark). This includes Rookie Ball as well as the Minor and Major's Cal Ripken Leagues. Brownfield Rec runs the T-Ball and girls Softball programs.

Last spring we had a total of 21 children participating in the baseball programs. We had six boys signed up for Rookies and four boys that were of Major League age. Both of these groups had to play for a Fryeburg team due to low numbers. Denmark did have a minor league team consisting of 7 Denmark boys and 3 Brownfield boys. The team had an 8-1-1 season and then went all the way and won the Saco Valley Cal Ripken championship for the season. Thank you to Juston Bartlett, Kim Gullikson for coaching the team and Matthew Fuller.

The Lacrosse program, run by Mark Schrader, is proving to be a very popular choice for the children in the area. Mark had over 40 children from the surrounding area participating last year. It looks to be a great year this year also. More to come on that. Thanks to all of the people who helped make this program so enjoyable and successful.

Moving on to the fall season, where Denmark sponsors the Soccer program for grades K-6. The sign ups for soccer were huge this season. We had three different programs; grades K-1, grades 2-3 and grades 4-6. Each program had 19 children for a total of 57 soccer players. The 4-6 grade team took first place in the Carroll County B Division championship tournament. Thank you to Kathleen Fraize and Thais Charbonnet for coaching this great team. The team also took third place in the Mount Washington Valley tournament.

Winter is time for basketball. Denmark also sponsors the basketball programs for grades K-6. We had one team consisting of 12 K-1 children. One team consisted of 7 second-third graders and 2 boy's teams for grades 4-6 (14 total children). One of the boy's teams - the Aces - had an undefeated season and went on to win the championship- keeping their trophy from last year!

Thanks to Mike Gullikson, Harry Hewes, Nate Bowles, Sean Watson and Troy LeBlond for coaching and helping the boys have a fabulous season.

The children of our town also have had other options for sports besides the ones that are run by Denmark or Brownfield Recreation. Rick Buzzell of Fryeburg Recreation opens up all of his programs to the children from our town also. He offers flag football, girl's field hockey, pond hockey and many other programs for kids of all ages. He also opens up clinics that he sponsors to the children of Denmark (and surrounding areas). With that said I would like to Mr. Buzzell, for all he does for the community. Rick has really gone the extra mile for me since my becoming the Denmark Rec Director and I am very grateful for his assistance.

We have so many great people in this town who step up to volunteer that I want to just say a big Thank You for all that you do. It really is a joy to work with so many parents and volunteers that care about the kids. I also want to thank the folks in the Town Office for their help and understanding of what is needed. I am looking forward to another fun year and hope to introduce a couple of new activities to this area. Happy Spring to everyone!

Respectfully submitted,
s/Kelly Bowles
Recreation Director

CONSERVATION COMMISSION REPORT

Subdivision Review

As in the past, the Commission spent a good deal of time in consultation with the Planning Board. In particular, the Split Rock Subdivision received conditional approval from the Planning Board this past year. The plans include a detailed forest management plan, which will mitigate adverse impact on the deer wintering area in which it is located.

Greenprint Project

Some members of the Commission, along with additional volunteers from town, served as Stakeholders for the Greenprint regional conservation planning project. This was sponsored by Loon Echo Land Trust and organized by the Trust for Public Land. A Selectman, Rick Mason, served on the Steering Committee, and also as a Stakeholder. We participated in a series of meetings with representatives from six other Lake Region towns. Through discussions and voting, we identified and prioritized various criteria for protecting land in the region. Those criteria were then developed into a series of maps, which will be available to the individual towns. One of the most impressive products of the project is an interactive mapping website, which promises to be a valuable planning tool for the town. The first phase of the project is now winding down, and will culminate in late June with the presentation to the Selectmen and the Planning Board of the maps and final report.

Upper Saco Valley Land Trust

Denmark is at the overlap in interest areas for two land trusts (Loon Echo and Upper Saco Valley), so we were not surprised to learn that Upper Saco Valley Land Trust is conducting a conservation inventory, similar in concept to the Greenprint, which will include our town. The Commission has encouraged and facilitated collaboration between the two groups, and we anticipate that there will be a joint presentation to the Selectmen and Planning Board. We also foresee the potential benefits of collaborative applications to funding sources for land conservation projects.

Other Loon Echo Conservation News

Since last June Loon Echo Land Trust has added two parcels to its Pleasant Mountain Preserve, totaling 351.5 additional acres. In the coming year they anticipate adding two more parcels, including 34 acres which is part of the Split Rock subdivision, and 190 acres on the north side of Beaver Pond. In addition, they expect to receive a grant of a conservation easement on 180 acres on Pleasant Pond.

Town Forest

The Commission continues to work towards creation of a town forest. We feel this will be a tremendous asset to the town, and the benefits will be many, including:

A guarantee of continued public access for traditional uses.

Protection of large, unfragmented blocks of valuable habitat.

The encouragement of a sense of community stewardship of the land, particularly in the schools.

A future income stream.

As always, we invite anyone who has questions or comments on conservation issues to contact the Chair or any member of the Commission.

Respectfully submitted,

Terry Rhoads, Chair

Daniel Watson, Vice Chair

Jen Deraspe

Jackey MacFarlane

Dianne Lewis

Jamie Stacey

Ken Richardson

Alex Stevens, advisor

DENMARK ARTS CENTER REPORT

In February 2010, the Denmark Arts Center Management Team and Board of Directors approved a proposal to implement a pilot summer season that would take the DAC somewhat off its traditional volunteer programming trajectory and introduce new elements to its 2010 calendar. They approved a modest core budget from the DAC general fund, and supported the solicitation of additional funds from trusts and foundations, raised by Interim Program Director Sara Francoise.

The enthusiasm with which the 2010 summer programs were met proves that the Arts Center is a valuable and appreciated community resource. Despite an increase in expenses, the DAC managed to stay ahead of the red ink and actually end the year with a modest surplus that makes it possible to keep the momentum going in 2011.

The 2010 summer calendar included a series of six films screened in the newly renovated recital room on the second floor. Downstairs events included musical performances, art exhibitions and workshops. Summer camp sessions for kids covered filmmaking, musical theater and improvisation. The 2011 summer calendar will expand on the most successful programs, particularly in the area of children's workshops, and see the addition of several new and creative events and exhibitions.

Funding from trusts and foundations and individual members are essential to cover administrative, marketing and pilot residency costs, and with artistic direction to guide it, the Arts Center is on a sure path to establishing itself among the unique visual and performing arts centers in Maine. As Ms. Francoise stated in her end-of-the-year review and recommendations report, "The key is to galvanize the organization with a refreshed vision and mission, to position it for the next chapter of growth...Considering the unique assets of the DAC-namely, its building, its location, and the wonderful dedication of its volunteers-there is truly the opportunity to shift gears and expand."

Community support is also vital to continued growth and expansion. Whether through attendance or membership, contributions allow us to compete in the rural creative environment, and afford us the fiscal flexibility of applying grant and foundation funds directly into expanded programming.

This past year greased the wheels. Now we just have to keep the cart moving. Please join us if you haven't already. And if you are a member, we thank you and ask for your continued support.

Respectfully submitted,

s/Laurie LaMountain
for the Board of Directors
Denmark Arts Center

REGISTRAR OF VOTER'S REPORT

Registered Voters on 4/30/2010	969
Names Added	25
Names Deleted	<u>75</u>
Total thru 4/30/2011	919

Democrats	207	23%
Republicans	296	33%
Unenrolled	390	43%
Green Independent	26	1%

VITAL STATISTICS REPORT

May 1, 2010 thru April 30, 2011

Births	5
Deaths	10
Marriages	7

HUNTING & FISHING LICENSES ISSUED

July 1, 2010 - April 30, 2011

Hunting Licenses	15
Archery	
Expanded Archery Antlered	
Expanded Archery Antlerless	
Archery Fishing Combo	
Bear Permit	1
Crossbow	
Coyote Night Hunting	
Duplicate Licenses	
Hunting & Fishing Combo	47
Junior Hunting	1
Military Hunting & Fishing	1
Military Dependents Hunting & Fishing	
Military Dependents Hunting	
Migratory Waterfowl	1
Muzzleloading	4
Pheasant	
Small Game	
3 Day Small Game	
Spring Turkey	
Spring-Fall Turkey	
Fall Turkey	
Resident over 70 License	
Superpack	
Supersport	1
Fishing Licenses	9
1 Day Fishing	
3 Day Fishing	
7 Day Fishing	
15 Day Fishing	
Junior Fishing	
Military Dependents Fishing	
Total Licenses Issued:	<hr/> <hr/> 80

RECREATIONAL REGISTRATIONS

July 1, 2010 - April 30, 2011

ATV'S:

NonResident	20
Resident	35
Total ATV's Registered:	55

Boats Registered:	121
Personal Water Craft	8
Lake & River Protection	5
Total Boats Registered	134

Snowmobiles:

NonResident	60
Resident	140
NonResident 3 day	5
Total Snowmobiles Registered:	205

DOG LICENSES

July 1, 2010 - April 30, 2011

Males	23
Females	11
Male Neutered	70
Female Spayed	81
On-line	5
Kennels	
Totals	190

SCHOLARSHIPS AWARDED

Elvira A. Davis Scholarship Fund for 2010 –

Total amount awarded: \$3,300.00

Recipients:

Cahill, Corinne	\$825.00
Cahill, Jeremy	825.00
Laamoon, Eliza Blake	825.00
Staires, Mariah	825.00

Denmark Lions Club Scholarship Fund for 2010 –

Total amount awarded: \$6,400.00

Recipients:

First-time applicants:

Cahill, Jeremy	\$1,000.00
Crawford, Taylor	1,000.00
Hunter, Elizabeth	1,000.00
Staires, Maria	1,000.00

Second-time applicants:

Blake, Eliza	\$ 600.00
Cahill, Corinne	600.00
Lathrop, Jeffrey	600.00
Prox, Derek	600.00

DEATHS
May 1, 2010 - April 30, 2011

Name	Birth	Death
Bertelli, Norma	12/10/1919	3/21/2011
Dunn, Lawrence R.	12/30/1926	3/25/2011
Hill, Earl	6/28/1952	4/6/2011
Hunt, Elizabeth L.	3/9/1932	10/8/2010
Khiel, Jr. John H.	7/11/1928	2/10/2011
Mason, William	3/22/1920	5/30/2010
McGoldrick, Sr. Richard D.	5/12/1928	10/3/2010
Perry, Warren	12/21/1945	1/30/2011
Strutton, Chester K,	11/29/1923	10/28/2010



Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT

October 6, 2010

Board of Selectmen
Town of Denmark
Denmark, Maine

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Denmark, Maine, as of and for the year ended June 30, 2010, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Denmark, Maine as of June 30, 2010, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

3 Old Orchard Road, Buxton, Maine 04093
Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609
www.rhrsmith.com

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 combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

RHR Smith & Company

Certified Public Accountants

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2010**

(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, 2010. Please read it in conjunction with the Town's financial statements.

Financial Statement Overview

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

Basic Financial Statements

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

Government - Wide Financial Statements

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

The Statement of Net Assets – this statement presents *all* of the government's assets and liabilities with the difference being reported as net assets.

The Statement of Activities – this statement presents information that shows how the government's net assets changed during the period. All changes in net assets 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). Most of the Town's basic services are reported in governmental activities, which include general government, health and welfare, public safety, public works, education, culture and recreation, and other 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 fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The Town of Denmark presents only two columns in the governmental fund balance sheet and the governmental fund 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 schedule of Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund.

Other Supplementary Information

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

Government-Wide Financial Analysis

Our analysis below focuses on the net assets, and changes in net assets of the Town's governmental activities. The Town's total net assets increased by \$430,874 from \$2.78 million to \$3.21 million.

Unrestricted net assets - the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - increased by \$464,436 from \$910,991 to a balance of \$1,375,427 at the end of this year.

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

	<u>2010</u>	<u>2009</u>
Assets:		
Current and other assets	\$ 1,649,224	\$ 1,168,297
Capital Assets	<u>1,633,569</u>	<u>1,655,705</u>
Total Assets	<u>\$ 3,282,793</u>	<u>\$ 2,824,002</u>
Liabilities:		
Current Liabilities	\$ 57,458	\$ 34,025
Long-term Debt Outstanding	<u>17,586</u>	<u>13,102</u>
Total Liabilities	<u>\$ 75,044</u>	<u>\$ 47,127</u>
Net Assets:		
Invested in Capital Assets, Net of Related Debt	1,615,983	\$ 1,655,705
Restricted Net Assets: Special revenue funds	191,583	185,479
Permanent funds	24,756	24,700
Unrestricted Net Assets	<u>1,375,427</u>	<u>910,991</u>
Total Net Assets	<u>\$ 3,207,749</u>	<u>\$ 2,776,875</u>

Revenues and Expenses

Revenues for the Town's governmental activities increased by 4.24%, while total expenses decreased by 9.62%.

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

	<u>2010</u>	<u>2009</u>
Revenues		
Taxes:		
Property	\$ 2,881,930	\$ 2,857,828
Excise	218,723	199,295
Intergovernmental	165,581	188,462
Interest Income	26,395	32,972
Charges for services/fees	34,607	14,131
Other revenue	155,957	48,777
Total revenues	<u>3,483,193</u>	<u>3,341,465</u>
Expenses		
General government	234,412	341,025
Health and welfare	16,006	87,988
Public safety	65,565	50,680
Public works	607,511	484,678
Culture and recreation	24,888	31,036
County tax	189,281	177,981
Education	1,883,271	2,155,520
Unclassified	31,385	40,121
Capital outlay	-	8,250
Total expenses	<u>3,052,319</u>	<u>3,377,279</u>
Change in Net Assets	430,874	(35,814)
Net Assets - July 1	<u>2,776,875</u>	<u>2,812,689</u>
Net Assets - June 30	<u>\$ 3,207,749</u>	<u>\$ 2,776,875</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, unreserved 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>2010</u>	<u>2009</u>
General Fund:		
Unreserved:		
Designated	\$ 33,158	\$ 430,453
Undesignated	<u>1,254,269</u>	<u>383,538</u>
Total General Fund	<u>\$ 1,287,427</u>	<u>\$ 813,991</u>
Nonmajor Funds:		
Unreserved:		
Special Revenue Funds	191,583	185,479
Permanent Funds	<u>24,756</u>	<u>24,700</u>
Total Nonmajor Funds	<u>\$ 216,339</u>	<u>\$ 210,179</u>

The general fund total fund balance increased by \$473,436 over the prior fiscal year. The non-major fund balances increased by \$6,160 over the prior fiscal year. Most of the increase in the general fund came as a result of increased revenues and decreased expenses.

Budgetary Highlights

There was no significant difference between the original and final budget for the general fund.

The general fund actual revenues were more than budget by \$344,635. This was a result of all the budget lines being over budget.

The general fund actual expenditures were under budget by \$151,543. All expenditure accounts were under budget.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2010, the net book value of capital assets recorded by the Town decreased by \$22,136 over the prior year. The decrease is comprised of current year depreciation expense of \$103,746 less capital asset additions of \$81,610.

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

	<u>2010</u>	<u>2009</u>
Land	\$ 834,130	\$ 752,520
Buildings	268,345	293,162
Building improvements	60,040	61,860
Equipment	103,814	166,017
Infrastructure	<u>367,240</u>	<u>382,146</u>
Total	<u>\$ 1,633,569</u>	<u>\$ 1,655,705</u>

Debt

At June 30, 2010, the Town had no outstanding bonds or leases.

Currently Known Facts, Decisions, or Conditions

Economic Factors and Next Year's Budgets and Rates

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

Contacting the Town's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Office at P.O. Box 109, Denmark, Maine 04022.

TOWN OF DENMARK, MAINE
STATEMENT OF NET ASSETS
JUNE 30, 2010

STATEMENT A

	Governmental Activities
ASSETS	
Current assets:	
Cash	\$ 1,328,815
Investments	158,057
Accounts receivable (net of allowance for uncollectibles):	
Taxes	123,530
Liens	34,197
Other	4,625
Total current assets	<u>1,649,224</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	-
Buildings and equipment, net of accumulated depreciation	1,633,569
Total noncurrent assets	<u>1,633,569</u>
TOTAL ASSETS	<u>\$ 3,282,793</u>
LIABILITIES	
Current liabilities	
Accounts payable	\$ 36,496
Accrued expenses	17,250
Prepaid taxes	3,712
Total current liabilities	<u>57,458</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Accrued compensated absences	17,586
Total noncurrent liabilities	<u>17,586</u>
TOTAL LIABILITIES	<u>75,044</u>
NET ASSETS	
Invested in capital assets, net of related debt	1,615,983
Restricted: Special revenue funds	191,583
Permanent funds	24,756
Unrestricted	1,375,427
TOTAL NET ASSETS	<u>3,207,749</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 3,282,793</u>

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

TOWN OF DENMARK, MAINE

STATEMENT B

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2010

Functions/Programs	Program Revenues				Net (Expense) Revenue & Changes in Net Assets
	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Total Governmental Activities	
Governmental activities					
Current:					
General government	\$ 234,412	\$ 33,632	\$ -	\$ -	(200,780)
Health and welfare	16,006	-	-	-	(16,006)
Public safety	65,565	975	-	-	(64,590)
Public works	607,511	-	58,176	-	(549,335)
Culture and recreation	24,888	-	-	-	(24,888)
County tax	189,281	-	-	-	(189,281)
Education	1,883,271	-	-	-	(1,883,271)
Unclassified	31,385	-	-	-	(31,385)
Capital outlay	-	-	-	-	-
	3,052,319	34,607	58,176	-	(2,959,536)

STATEMENT B (CONTINUED)
TOWN OF DENMARK, MAINE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2010

	<u>Governmental Activities</u>
Changes in net assets:	
Net (expense) revenue	<u>(2,959,536)</u>
General revenue:	
Taxes	
Property taxes, levied for general purposes	2,881,930
Excise taxes, levied for general purposes	218,723
Grants and contributions not restricted to specific programs	107,405
Miscellaneous	<u>182,352</u>
Total general revenue	<u>3,390,410</u>
Change in net assets	430,874
NET ASSETS - JULY 1, 2009	<u>2,776,875</u>
NET ASSETS - JUNE 30, 2010	<u>\$ 3,207,749</u>

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

TOWN OF DENMARK, MAINE

BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2010

	General Fund	Other Governmental Funds	Totals Governmental Funds
ASSETS			
Cash	\$1,271,121	\$ 57,694	\$ 1,328,815
Investments	-	158,057	158,057
Accounts receivable (net of allowance for doubtful accounts):			
Taxes	123,530	-	123,530
Tax liens	34,197	-	34,197
Other	2,625	2,000	4,625
Due from other funds	1,412	-	1,412
TOTAL ASSETS	<u>\$1,432,885</u>	<u>\$ 217,751</u>	<u>\$ 1,650,636</u>
LIABILITIES AND FUND			
Liabilities			
Accounts payable	\$ 36,496	\$ -	\$ 36,496
Accrued expenses	17,250	-	17,250
Prepaid taxes	3,712	-	3,712
Due to other funds	-	1,412	1,412
Deferred property tax	88,000	-	88,000
TOTAL LIABILITIES	<u>145,458</u>	<u>1,412</u>	<u>146,870</u>
Fund Equity			
Reserved:			
Special revenues funds	-	191,583	191,583
Permanent funds	-	24,756	24,756
Unreserved:			
General Fund:			
Designated	33,158	-	33,158
Undesignated	1,254,269	-	1,254,269
TOTAL FUND EQUITY	<u>1,287,427</u>	<u>216,339</u>	<u>1,503,766</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$1,432,885</u>	<u>\$ 217,751</u>	<u>\$ 1,650,636</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 ASSETS
JUNE 30, 2010

	Total Governmental Funds
Total Fund Equity	\$ 1,503,766
Amounts reported for governmental activities in the statement 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	1,633,569
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds shown above:	
Taxes and liens receivable	88,000
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued compensated absences	(17,586)
Net assets of governmental activities	<u>\$ 3,207,749</u>

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

STATEMENT E

TOWN OF DENMARK, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2010

	General Fund	Other Governmental Fund	Total Governmental Funds
REVENUE			
Taxes:			
Property	\$ 2,890,930	\$ -	\$ 2,890,930
Excise	218,723	-	218,723
Intergovernmental	165,581	-	165,581
Interest Income	22,656	3,739	26,395
Charges for services/fees	34,607	-	34,607
Other revenue	131,578	24,379	155,957
TOTAL REVENUE	<u>3,464,075</u>	<u>28,118</u>	<u>3,492,193</u>
EXPENDITURES			
Current:			
General government	284,407	-	284,407
Health and welfare	16,006	-	16,006
Public safety	47,216	-	47,216
Public works	536,143	-	536,143
Culture and recreation	24,888	-	24,888
County tax	189,281	-	189,281
Education	1,883,271	-	1,883,271
Unclassified	9,427	21,958	31,385
Capital outlay	-	-	-
TOTAL EXPENDITURES	<u>2,990,639</u>	<u>21,958</u>	<u>3,012,597</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>473,436</u>	<u>6,160</u>	<u>479,596</u>
OTHER FINANCING SOURCES USES			
Transfers in	-	-	-
Transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>473,436</u>	<u>6,160</u>	<u>479,596</u>
FUND BALANCES - JULY 1	<u>813,991</u>	<u>210,179</u>	<u>1,024,170</u>
FUND BALANCES - JUNE 30	<u>\$ 1,287,427</u>	<u>\$ 216,339</u>	<u>\$ 1,503,766</u>

See accompanying independent auditors report and notes to financial statements.

STATEMENT F

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, 2010

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 479,596</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 Capital asset purchases capitalized	81,610
Depreciation expense	<u>(103,746)</u>
	<u>(22,136)</u>
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Assets.	<u>-</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>(9,000)</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Net Assets	<u>-</u>
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
Accrued compensated absences	<u>(17,586)</u>
Change in net assets of governmental activities (Statement B)	<u>\$ 430,874</u>

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

TOWN OF DENMARK, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 8 - EXPENDITURES OVER APPROPRIATIONS

The following appropriations were overspent at June 30, 2010:

	<u>Excess</u>
Planning Board	\$ 2,903
Board of Appeals	251
Building & repair	486
Bank fees	2,219
Transfer Station	91
	<u>\$ 5,950</u>

(The selectmen have the authority to cover these overdrafts with transfers per town meeting.)

NOTE 9 – OVERLAPPING DEBT

The Town is contingently liable for its proportionate share of any defaulted debt by entities of which it is a member. At June 30, 2010, the Town's share was approximately:

	<u>Outstanding Debt</u>	<u>Percentage</u>	<u>Amount</u>
RSU #72	\$ 1,099,099	20.33%	\$ 223,447
County of Oxford	-	4.93%	<u>-</u>
			<u>\$ 223,447</u>

NOTE 10 – RISK MANAGEMENT

The Town is a member of the Maine Municipal Association – Worker Compensation Trust Fund ("Fund"). The Fund was created to formulate, develop and administer a program of modified self-funding for the Fund's membership, obtain lower costs for worker's compensation coverage and develop a comprehensive loss control program. The Town pays an annual premium to the fund for its worker's compensation coverage. The Town's agreement with the Fund provides that the fund will be self-sustaining through member premiums and will provide, through commercial companies reinsurance contracts, individual stop loss coverage for member Town's for claims in excess of \$400,000 with an excess limit of \$2,000,000.

-Notes-