

Town of DENMARK MAINE



ANNUAL REPORT 2013

***Cover photo of grants & donations* - Left to right. Emergency Management Trailer procured through Emergency Preparedness Grant (\$5,500 value), 2012 Kenworth Tank Truck procured through FEMA AFG program (\$210,000 value), Polaris Ranger 6x6 w/skid unit pump donated by Poland Spring (\$20,000 value), Regional Emergency Management Traffic Control Trailer w/150 cones, detour signs, & barricades (\$6,000 value).**

ANNUAL REPORT TOWN OF DENMARK, MAINE

A report of the municipal officers of the Town of Denmark, Maine covering the period between July 1, 2012 and June 30, 2013. Under the secret method of balloting for town officers, and in order to comply with the laws of the State of Maine governing the same, the schedule below will be followed:

Friday, May 31, 2013
Opening of meeting and election of Moderator
8:00 AM to 8:00 PM
Polls open for election of Town Officers
at the Municipal Building

Saturday, June 1, 2013
9:00 AM to Adjournment
Voting on remaining articles in the Warrant
at the Municipal Building

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

The Municipal Office is 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 Wednesday evenings from 6:30 PM until the conclusion of business at the Municipal Building.

Telephone & E-Mail Quick Reference

Town Manager	207-452-2163	eparaschak@denmarkmaine.org
Public Works	207-452-2310	krichardson@denmarkmaine.org
Town Clerk	207-452-2163	cbooker@denmarkmaine.org
Municipal Office FAX	207-452-2333	
Transfer Station	207-452-2987	
Assessor's Agent	207-452-2163	assessor@denmarkmaine.org
Animal Control Officer	800-733-1421 (Leave message)	asktheaco@yahoo.com
Code Enforcement Officer	207-452-2163	mlee@denmarkmaine.org
Plumbing Inspector	207-452-2163	mlee@denmarkmaine.org

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

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



WE NOW ACCEPT CREDIT/DEBIT CARDS.

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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.

TOWN OFFICIALS

Selectmen, Assessors and Overseers of the Poor

Richard K. Mason, Jr. – 2014

Beverly J. Caparco - 2013

Edward Enos - 2015

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

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

Priscilla Lewis

Kenneth E. Richardson

Kenneth E. Richardson

James Reed

Philip Richardson

Leslie Stanicki - 2013

Bobby Silcott

Ephrem Paraschak

Wayne Peabody-2013

William H. Healey, Jr.

Michael A. Lee

Michael A. Lee

Saco River Corridor Commission

Lisa Burns – 2014

Elbridge Russell, (*alternate*) – 2014

Superintendent of Schools

Gary MacDonald

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

James Stacy – 2015

Sharon LeBlanc – 2015 (*alternate*)

Norma Snow – 2013

Budget Committee

Luke Allocco - 2014

Russell Stacy - 2014

Richard G. Snow - 2013

Michael Berube - 2013

Nelson Gouterman - 2015

Sean Watson - 2015

Board of Appeals

Richard Tabor, Chair – 2013

Melvin Hallas - 2013

Amy Imdieke – 2015

Christopher Wentworth – 2014

Matthew Stacy – 2015

One Vacancy - 2014

Michael Berube - 2015

Planning Board

Nelson Gouterman, Chair - 2014

Peter Nilsen – 2014

Donna Dodge – 2013

Russell Stacy – 2015

Helen Ramsdell - 2015

One Vacancy - 2013

Luke Allocco - 2015

Committee to Assist Selectmen in Disposing of Tax-Acquired Property

Sean Watson

Bertram Stacy

Paul Kiesman, Jr.

Conservation Commission

Jay (Terry) Rhoads, III, Chair – 2016

Kathryn Dunn – 2016

Vacant position – 2016

Diane Lewis – 2015

Richard Snow – 2015

Christopher Wentworth – 2014

Jacklyn MacFarlane - 2014

State Representative – District 99

Term Expires 12/3/2014

Hon. Jonathan L. Kinney

Home Address: 179 Beaver Berry Rd., Limington, ME 04049

Telephone 207-637-2366

Email Address: repkinney@gmail.com

Capitol Address: House of Representatives, 2 State House Station

Augusta, Maine 04333 Telephone 207-287-1400

Rep.Jonathan.Kinney@legislature.maine.gov

State Senator – District 13

Hon. James M. Hamper

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

Telephone: 207-539-4586

Home Email Address: senatorhamp@gmail.com

Capitol Address: Senate Chamber, 3 State House Station

Augusta, Maine 04333 Telephone 207-539-4569

SenJames.Hamper@legislature.maine.gov

SELECTMEN'S COMMENTS

We would like to start by thanking all of Denmark's volunteers for another great year. The community involvement in Denmark creates a great atmosphere and makes our town truly unique.

The Selectmen would like to thank the Denmark Budget Committee for their work on this year's budget. Again this year we will be taking more funds out of surplus to make improvements to our road system. The Town Manager has worked hard at keeping taxes lower than last year with shrinking revenues and it looks like this year's mil rate will be decreasing as a result.

The Board would also like to thank Terry Rhoads and the Conservation Commission for their ongoing work with the Perley Mills Community Forest venture with Loon Echo Land Trust. This project stands to benefit Denmark in countless ways while protecting a large tract of land for future generations. More information on this project can be found on Denmark's website at www.denmarkmaine.org and there will be a warrant article at this year's town meeting to address the early stages of municipal funding.

Finally we would like to thank the employees of the Town of Denmark for their continued service to the Town and its citizens. Without their hard work we would not be able to stretch our budgets farther and life in Denmark would be more difficult. A special thank you to the Denmark Town Manager for his hard work and efforts in finding the Town many grants in these tough economic times.

We hope to see everyone at Town Meeting on June 1st.

Respectfully Submitted,

s/Richard Mason, Jr.

s/Beverly Caparco

s/Edward Enos

TOWN MANAGER'S REPORT

Over the last year, the employees and volunteers of the Town of Denmark have completed many significant projects with limited time and available resources. I would personally like to thank the Denmark Board of Selectmen and our municipal employees for their continued dedication to our town. Without the hard work of these employees and volunteers none of the projects and milestones listed in this report would be possible.

From July 1, 2012 to the close of the current fiscal year on June 30, 2013, the Town of Denmark has completed and/or started many significant capital improvement projects. In October of 2012, the Denmark Fire Department took delivery of its new tank truck. This truck, funded through FEMA's Assistance to Firefighters Grant Program, cost local taxpayers only \$15,000 with the other \$200,000 funded by the federal government. It was immediately put into service replacing a forty year old vehicle and is expected to last Denmark thirty years. Other capital improvement projects funded per our local improvement plan include a completed section of Mountain Road and improvements to Bush Row Road that will be finished this spring. Funding from last year's annual town meeting will also cover much needed paving on Rocky Knoll Road and Lord's Hill Road this summer. In addition to roads, roughly \$70,000 in grants and two donations have helped fund various capital items over the last fiscal year including two enclosed trailers for the Denmark Fire Department, a Fire Department Polaris Ranger 6x6 with skid unit (made possible by donations from Poland Spring), seven Automated External Defibrillators (AEDs) for community buildings, and twelve complete sets of firefighter turnout gear awarded through the before mentioned FEMA grant program. Without the support of these programs and private donations, Denmark would have to raise money for these projects through local taxes or simply go without.

Planning for Denmark's sound financial future would not be possible without the hard work of the Denmark Budget Committee which has been meeting several times a month with the Board of Selectmen. Although the budget process for the coming year is not complete at the time of this report, it is likely that the town's operating budget will be up slightly in the next fiscal year to cover increasing overhead and personnel costs. The budget as a whole is slated to be on par with last year if not slightly lower. School board members and staff for SAD 72 have worked hard at keeping their budget low for the next year. Due to their hard work, and in part to Denmark's state municipal valuation declining over the last several years, next year's school commitment will be roughly \$100,000 less and will result in a lower mil rate. Financial turmoil at the state level is also a concern but any predictions on the loss of state funding through revenue sharing would be purely speculative at this time.

This year's town meeting warrant will include requested funding for several road projects which include improvements to Denmark Road and the gravel section of Rocky Knoll Road. Although we do not expect to pave these sections in the upcoming year, badly needed ditching and raising of road sections is planned. Also included on this year's town meeting warrant are proposed amendments to the Denmark Zoning Ordinance as proposed by the Planning Board. An ordinance exempting our active duty service members from paying excise tax will be on the warrant in addition to an ordinance allowing the Town of Denmark to participate in a state sponsored energy efficiency loan program which provides low interest loans for energy efficiency appliances and heating systems. More information on these ordinances and the June 2013 Town Meeting Warrant can be found online at www.denmarkmaine.org or by visiting the Denmark Town Office during normal business hours.

Over the past five years it has been my pleasure to work for the people of Denmark as Town Manager and I look forward to tackling the challenges that we will face in the next fiscal 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. Please visit the Town on our website for online services and more information at www.denmarkmaine.org.

Respectfully submitted,



Ephrem Paraschak
Town Manager

TAX COLLECTOR/TOWN CLERK'S COMMENTS

Again, I'd like to remind everyone that our mailing address changed last year to:
62 East Main Street. We no longer have a post office box.

We now have a "DROP BOX" located at the top of the handicap ramp for your convenience in dropping off tax payments, forms, etc. after hours.

If you have called the town office lately, you have noticed our new telephone system. We are getting ourselves acquainted to using the new system menu. Like anything else new, it all takes time to get used to it.

Thank you all who remembered to send in your tax bill slip/s with your check/s. It makes posting the tax payments so much easier and quicker in the computer.

The Town of Denmark now accepts credit cards (Visa, MasterCard, Discover & American Express) for all transaction payments. Please note that payments are made through a third-party payment processor, Maine PayPort, and each payment made through this service will incur a Maine PayPort fee of 2.5% of the transaction total. There is a minimum fee of \$1.00.

Our Town Manager, Ephrem Paraschak, continues to keep the Town's website updated. Have you checked it out yet? There's a lot of information to be seen.

Copies of the June 30, 2012 Town Audit is available for viewing at the Town Office.

Respectfully submitted,
s/Cherylene "Chery" Booker
Tax Collector/Town Clerk



- LOCAL BUSINESS OPPORTUNITY -

The Town of Denmark is working to list local businesses on its website. Basic information and a photo will be available as a free listing. If you would like your business featured on the website please e-mail the following to

eparaschak@denmarkmaine.org :

-Business name, phone number, fax, mailing address-

-E-mail address if desired-

-Website if available-

-One photo-


-A two or three sentence description of your business-

**The Town of Denmark reserves the right to accept, deny, and/or modify any listings*



DENMARK

COUNTY OF OXFORD - MAINE



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- Business
- Agendas & Minutes
- Bids & Services Requested
- Board of Selectmen
- Boards & Committees
- Calendar - Community
- Calendar - Municipal
- Conservation Commission

Town of Denmark



Providing government services to the citizens of Denmark, Maine since 1807.
Phone: (207) 452-2163
Fax: (207) 452-2333
Email: eparaschak@denmarkmaine.org
Location: 62 East Main Street
Denmark, ME 04022

www.denmarkmaine.org

[Printer-friendly Version](#)

**TOWN OF DENMARK
WARRANT FOR TOWN MEETING**

**Friday, May 31, 2013 and
Saturday, June 1, 2013**

To Kenneth Richardson, a resident of the Town of Denmark, County of Oxford, and State of Maine.

GREETINGS: In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of said Town of Denmark, qualified by law to vote in town affairs, to assemble at the Municipal Building in said town on Friday the 31st day of May, 2013 at 8:00 AM to open the Town Meeting, then and there to act on Article 1 to elect a Moderator; then to proceed to act on Article 2 to elect all necessary officers as required by law. The polls will be open for voting on Article 2 from 8:00 AM to 8:00 PM, at which time the meeting will be recessed; the recessed meeting will be reconvened at the Municipal Building in said town on Saturday the 1st day of June, 2013 at 9:00 AM to act on the Articles in the Warrant beginning with Article 3.

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

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

- a. One Selectman and Overseer of the Poor for a term of three years.
- b. One Director of the Maine Administrative School District #72 for a term of three years.
- c. Two 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. (*Two vacancies*).

ARTICLE 5. To see if the Town will vote to authorize the Board of Selectmen to carry forward any unexpended account balances at the end of the 2012-13 fiscal year as it deems advisable, provided that any such transfer is approved at a properly called public meeting of the Board of 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 unexpended balances at the end of the 2012-13 fiscal year to the budget accounts that have overruns at the end of the 2012-13 fiscal year, provided that any such transfer is approved at a properly called public meeting of the Board of Selectmen.

ARTICLE 7. To see if the Town will vote to appropriate the sum of \$260,000.00 from Anticipated Revenues to reduce taxes for the fiscal year of 2013-14 as detailed below:

Excise Tax Revenue	\$215,000.00
State Revenue Sharing	<u>\$45,000.00</u>
	\$260,000.00

(Selectmen recommend this be done). (Budget Committee recommends following the Selectmen's recommendation).

ARTICLE 8. To see if the Town will vote to appropriate all funding received from the Maine Urban-Rural Initiative Program (URIP) for the 2013-014 fiscal year for capital road projects.

URIP Funding FY 2012-13 (Last Year): \$44,834.40

(Selectmen recommend this be done). (Budget Committee recommends following the Selectmen's recommendation).

ARTICLE 9. To see if the Town will vote to fix the date of October 11, 2013 as the date when the first one-half of property taxes become due and payable, with interest on the first installment to start after that date, and the date of April 11, 2014 as the date when the second one-half of taxes are due and payable, with interest on the second installment to start after that date, and that an interest rate of 7% per annum be charged on unpaid taxes. *(Selectmen recommend this be done). (Budget Committee recommends following the Selectmen's recommendation).*

ARTICLE 10. To see if the Town will vote to set the interest rate to be paid by the Town on abated taxes at 3% for the 2013-14 fiscal year and to authorize such interest paid or abatements granted to be appropriated from overlay funds or, if necessary, from undesignated fund balance (surplus). *(Selectmen recommend this be done). (Budget Committee recommends following the Selectmen's recommendation).*

ARTICLE 11. To see if the Town will vote to authorize the Tax Collector or Treasurer to accept prepayments of taxes not yet committed pursuant to 36 M.R.S.A. § 506, with no interest to accrue on any excess prepaid over the amount finally committed. *(Selectmen recommend this be done). (Budget Committee recommends following the Selectmen's recommendation).*

ARTICLE 12. To see if the Town will vote to authorize the Board of Selectmen to cover overruns in the FY2012/2013 budget with overlay funds. *(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 transfer all Snowmobile registration fees received in the 2013-14 fiscal year to the Denmark Draggers Snowmobile Club on the condition that the trails they maintain be open in snow season to the public for outdoor recreation purposes at no charge. *(Selectmen recommend this be done). (Budget Committee recommends this be done).*

ARTICLE 15. 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. *(Selectmen recommend this be done).*

ARTICLE 16. 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 M.R.S.A. § 944.

ARTICLE 17. To see if the Town will vote to authorize the Board of Selectmen to apply for, accept, and expend and/or appropriate, on behalf of the Town, money from State, Federal, 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, 2013 to June 30, 2014. *(Budget Committee recommends this be done).*

ARTICLE 18. To see if the Town will vote to raise and appropriate the sum of \$289,890.00 for Administration (Town Charges). *(Selectmen recommend this be done). (Budget Committee recommends following the Selectmen's recommendation).*

ARTICLE 19. To see if the Town will vote to raise and appropriate the sum of \$21,900.00 for Tax Assessments & Maps. *(Selectmen recommend this be done). (Budget Committee recommends following the Selectmen's recommendation).*

ARTICLE 20. To see if the Town will vote to raise and appropriate the sum of \$16,550.00 for Property & Vehicle Insurance coverage. *(Selectmen recommend this be done). (Budget Committee recommends following the Selectmen's recommendation).*

ARTICLE 21. To see if the Town will vote to appropriate from the undesignated fund balance (surplus) the sum of \$149,843.00 for the Transfer Station, Septic Waste Disposal and Recycling. *(Selectmen recommend this be done). (Budget Committee recommends following the Selectmen's recommendation).*

ARTICLE 22. To see if the Town will vote to raise and appropriate the sum of \$309,053.00 for the Public Works Department. *(Selectmen recommend this be done). (Budget Committee recommends raising and appropriating the sum of \$209,053.00 and appropriating \$100,000.00 from undesignated fund balance (surplus) by a vote of 3-2).*

ARTICLE 23. To see if the Town will vote to appropriate \$100,000.00 from undesignated fund balance (surplus) for ditching, culvert and capital improvements to Denmark Road. *(Selectmen recommend this be done only if Article 22 passes as it appears on the warrant).*

ARTICLE 24. To see if the Town will vote to raise and appropriate the sum of \$4,900.00 for Street Lighting. *(Selectmen recommend this be done by a vote of 2-1). (Budget Committee recommends following the Selectmen's recommendation by a vote of 4-1).*

ARTICLE 25. To see if the Town will vote to raise and appropriate the sum of \$36,690.00 for the Fire Department. *(Selectmen recommend this be done). (Budget Committee recommends following the Selectmen's recommendation).*

ARTICLE 26. To see if the Town will vote to raise and appropriate the sum of \$45,900.00 for Vehicle Fuel. *(Selectmen recommend this be done). (Budget Committee recommends following the Selectmen's recommendation).*

ARTICLE 27. To see if the Town will vote to raise and appropriate the sum of \$8,000.00 for Ambulance Services. *(Selectmen recommend this be done). (Budget Committee recommends following the Selectmen's recommendation).*

ARTICLE 28. To see if the Town will vote to pay the Selectmen individual stipends, in the aggregate amount not to exceed \$7,500.00, to cover the compensation of all Board members, such amount to be taken from the amount previously appropriated for Administration (Town Charges). *(Budget Committee recommends this be done).*

ARTICLE 29. To see if the Town will vote to raise and appropriate the sum of \$5,000.00 for General Assistance. *(Selectmen recommend this be done). (Budget Committee recommends following the Selectmen's recommendation).*

ARTICLE 30. To see if the Town will vote to raise and appropriate the sum of \$14,000.00 for Legal Counsel Services. *(Selectmen recommend this be done). (Budget Committee recommends following the Selectmen's recommendation).*

ARTICLE 31. To see if the Town will vote to raise and appropriate the sum of \$6,500.00 for the Building and Repair Fund. *(Selectmen recommend this be done). (Budget Committee recommends following the Selectmen's recommendation).*

ARTICLE 32. 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 this be done). (Budget Committee recommends following the Selectmen's recommendation).*

ARTICLE 33. To see if the Town will vote to raise and appropriate the sum of \$1,500.00 for the expenses of the Board of Appeals. *(Selectmen recommend this be done). (Budget Committee recommends following the Selectmen's recommendation).*

ARTICLE 34. To see if the Town will vote raise and appropriate the sum of \$4,500.00 for Denmark Youth Activities and carry the remaining account balance. *(Selectmen recommend this be done). (Budget Committee recommends following the Selectmen's recommendation).*

ARTICLE 35. To see if the Town will vote to raise and appropriate the sum of \$800.00 for the Denmark Conservation Commission. *(Selectmen recommend this be done). (Budget Committee recommends following the Selectmen's recommendation).*

ARTICLE 36. To see if the Town will vote to raise and appropriate the sum of \$3,000.00 for Animal Control. *(Selectmen recommend this be done). (Budget Committee recommends following the Selectmen's recommendation).*

ARTICLE 37. To see if the Town will vote to appropriate the sum of \$4,000.00 from undesignated fund balance (surplus) for Independence Day fireworks and to accept gifts from non-Town sources to offset this amount. *(Selectmen recommend this be done). (Budget Committee recommends raising and appropriating \$4,000.00 for fireworks).*

ARTICLE 38. To see if the Town will vote to appropriate \$206,500.00 from undesignated fund balance (surplus) for capital projects as detailed below:

<u>PROJECT</u>	<u>PROPOSED</u>
Rocky Knoll & Denmark Rd Ditching-Gravel	\$150,000.00
Cemetery Repairs	4,000.00
Maintenance Asphalt	45,000.00
Security System - Town Office	7,500.00

(Selectmen recommend this be done). (Budget Committee recommends following the Selectmen's recommendation).

ARTICLE 39. To see if the Town will vote to authorize the Board of Selectmen to enter into a lease purchase agreement for a public works dump truck and to appropriate \$57,254.00 from undesignated fund balance (surplus) as the first of three annual payments. *(Budget Committee recommends this be done).*

ARTICLE 40. To see if the Town will vote to authorize the Board of Selectmen to appropriate \$5,000.00 from undesignated fund balance (surplus) without the necessity of a town meeting for emergency municipal fuel expenditures, provided that such expenditures are approved at a regularly called meeting of the Board of Selectmen. *(Budget Committee recommends this be done).*

ARTICLE 41. To see if the Town will vote to authorize the Selectmen to appropriate \$15,000.00 from undesignated fund balance (surplus) to meet unanticipated expenses and emergencies that occur during the 2013-14 fiscal year. *(Budget Committee recommends this be done).*

ARTICLE 42. To see if the Town will vote to appropriate \$25,000.00 from undesignated fund balance (surplus) as a contribution to the Perley Mills Community Forest Project, provided that the funds are only to be released upon such terms and conditions as the Board of Selectmen deems advisable. *(Selectmen recommend this be done). (Budget Committee recommends following the Selectmen's recommendation).*

ARTICLE 43. To see if the Town will vote to raise and appropriate \$6,105.00 for Agency Requests as detailed below:

<u>Agency</u>	<u>Approved 2012-13</u>	<u>Proposed 2013-014</u>
LAKES ENVIRONMENTAL ASSOCIATION	\$1,000.00	\$1,000.00
SENIORS PLUS	\$235.00	\$235.00
TRI-COUNTY MENTAL HEALTH	\$1,120.00	\$1,120.00
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
	<u>\$6,105.00</u>	<u>\$6,105.00</u>

(Selectmen recommend this be done). (Budget Committee recommends following the Selectmen's recommendation).

ARTICLE 44. To see if the Town will vote to raise and appropriate \$5,000.00 for the Denmark Public Library. *(Selectmen recommend this be done). (Budget Committee recommends following the Selectmen's recommendation by a vote of 4-1).*

ARTICLE 45. To see if the Town will vote to raise and appropriate \$2,500.00 for the Denmark Children's Programs at the Arts Center. *(Selectmen recommend this be done by a vote of 2-0 with 1 abstaining). (Budget Committee makes no recommendation).*

ARTICLE 46. To see if the Town will vote to transfer up to the first \$5,000.00 of funds received from penalties assessed on properties removed from Tree Growth or Open Space status in the 2013-14 fiscal year to a Town Conservation Reserve Account for use for the future purchase of conservation lands,

promotion of conservation education, and conduct of conservation projects by the Town independently or in partnership with conservation organizations. (*Budget Committee recommends this be done*).

ARTICLE 47. Shall an ordinance entitled “2013 Amendment to Sec. 1.4(C), Non-Conforming Structures, of Article 1 of the Denmark Zoning Ordinance” be enacted?

[The proposed ordinance amendment is available for review and inspection at the Town Clerk’s Office and will be available at the Town Meeting.]

ARTICLE 48. Shall an ordinance entitled “Property Assessed Clean Energy (PACE) Ordinance” be enacted?

[The proposed ordinance is available for review and inspection at the Town Clerk’s Office and will be available at the Town Meeting.]

ARTICLE 49. Shall an ordinance entitled “Ordinance Exempting Eligible Active Duty Military Personnel from Vehicle Excise Tax” be enacted?

[The proposed ordinance is available for review and inspection at the Town Clerk’s Office and will be available at the Town Meeting.]

s/Richard Mason, Jr., Chairman
s/Beverly Caparco
s/Edward Enos
Board of Selectmen

The Selectmen hereby give notice that the Registrar of Voters will be in session at the Municipal Office on Friday, May 31, 2013 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 2013-2014

	Actual 2012-2013	Proposed 2013-14	Actual Surplus 2012	Proposed Surplus 2013
Administration (Town Charges)	\$274,649	\$289,890		
Tax Assessments & Maps	17,200	21,900		
Property & Vehicle Insurance	16,150	16,550		
Transfer Station	150,271	-0-		149,843
Public Works Department	383,629	309,053		
Street Lights	4,980	4,900		
Fire Department	40,154	36,690		
Vehicle Fuel	-0-	45,900		
Ambulance	-0-	8,000	8,000	
General Assistance	5,600	5,000		
Legal Counsel	-0-	14,000	17,000	
Building & Repair	6,000	6,500		
Planning Board	3,400	3,400		
Board of Appeals	1,500	1,500		
Denmark Youth Activities	5,000	4,500		
Conservation Commission	400	800		
Animal Control	300	3,000		
Fireworks	-0-	-0-		4,000
Capital Road Improvements	-0-	-0-	100,000	100,000
Capital Improvements	-0-	-0-	232,000	206,500
Lease Purchase Dump Truck	-0-	-0-		57,254
Unanticipated Fuel Expenditures	-0-	-0-	5,000	5,000
Unanticipated Expenses	-0-	-0-	15,000	15,000
Perley Mills Community Forest	-0-	-0-		25,000
Lakes Environmental Association	1,000	1,000		
SeniorsPlus	235	235		
Tri-County Mental Health	1,120	1,120		
Western Maine Transportation	300	300		
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		
Denmark Public Library	5,000	5,000		
Children's Programs	2,500	2,500		
TOTALS	\$ 922,838	\$ 789,188	\$377,000	\$562,597

ASSESSOR'S REPORT

Real Estate	<u>\$294,072,050.00</u>
Total Assessed Value	\$294,072,050.00

Tax rate \$10.15

Exemption of Property:

Veteran's Exemption	\$ 342,000.00
Homestead Exemptions	<u>3,160,000.00</u>
Total Exemptions	\$ 3,502,000.00

REPORT OF TAX COLLECTOR

Thru 4/30/2013

2013 Taxes Committed, August 13, 2012	\$2,984,831.87
Paid to Treasurer	2,737,604.91
Abated by Assessors	568.00
2013 Taxes Paid in 2012	<u>5,732.82</u>
Uncollected Taxes	\$ 240,926.14

Taxes Collected:

2009 Tax Liens	\$ 732.26
2010 Tax Liens	551.43
2011 Tax Liens	30,918.27
2012 Tax Liens	38,538.84
2013 Supplemental Taxes	12,501.20
2013 RE Taxes	2,717,473.07
2014 Prepayments	<u>4,973.47</u>
TAXES COLLECTED	\$2,805,688.54

2007 ABATEMENTS

<u>Acct.</u>	<u>Name</u>	<u>Amount</u>
1052	Softley, Linda	\$ 99.19

2008 ABATEMENTS

<u>Acct.</u>	<u>Name</u>	<u>Amount</u>
1177	Batchelder, Kathleen	\$490.24
1052	Softley, Linda	<u>216.21</u>
TOTAL		\$706.45

2009 ABATEMENTS

<u>Acct.</u>	<u>Name</u>	<u>Amount</u>
1177	Batchelder, Kathleen	\$ 490.24
1731	Miller, Wendy	25.81
1052	Softley, Linda	<u>216.21</u>
TOTAL		\$732.26

2010 ABATEMENTS

<u>Acct.</u>	<u>Name</u>	<u>Amount</u>
1177	Batchelder, Kathleen	\$490.24
1731	Miller, Wendy	<u>61.19</u>
TOTAL		\$ 551.43

2011 ABATEMENTS

<u>Acct.</u>	<u>Name</u>	<u>Amount</u>
1731	Miller, Wendy	\$ 63.65
0000	Poverty Abatement	767.70
0000	Poverty Abatement	<u>1,003.95</u>
TOTAL		\$ 1,835.30

2012 ABATEMENTS

<u>Acct.</u>	<u>Name</u>	<u>Amount</u>
1731	Miller, Wendy	\$63.65

2013 ABATEMENTS

<u>Acct.</u>	<u>Name</u>	<u>Amount</u>
1778	Connoni, Robert, Sr.	\$ 50.75 Pd.
1778	Connoni, Robert, Sr.	152.25
1682	Emerson, Arthur & Gloria	147.18
1321	Goldsmith, Arthur & Linda	260.45
0587	K & W Timberlands, LLC	1,634.80
0645	McCarthy, Terence	<u>\$ 8.12</u>
TOTAL		\$ 2,202.80

2013 SUPPLEMENTAL TAXES

<u>Acct.</u>	<u>Name</u>	<u>Amount</u>
0587	K & W Timberlands, LLC	\$14,136.00
	TOTAL	\$14,136.00

TRUST FUNDS

Eugenia Parker Trust Fund

Balance 6/30/12	\$ 1,230.78
Interest earned	.99
Balance 5/3/13	\$ 1,231.77
Norway Savings Bank	

Robert Griffin Flag Fund

Balance 6/30/12	\$ 1,919.72
Expended	- 600.00
Interest earned	1.17
Balance 5/3/13	\$ 1,320.89
Norway Savings Bank	

Cemetery Trust Fund

Balance 5/3/12	\$18,914.91
Expended to Mt.Pleasant Cem.-	3,200.00
Interest earned	6.85
Expended to L.A.Berry Cem. -	.85
Balance 5/3/13	\$15,720.91
To be expended to L.A. Berry	
Cemetery	- .92
Norway Savings Bank	\$15,719.99

DONATION FUNDS

Denmark Fire Department Donation Fund

Balance 6/22/12	\$ 9,828.33
Interest earned	9.71
Donations/Deposits	11,527.00
Expended	- 15,023.31
Balance 5/3/13	\$ 6,341.73
Norway Savings Bank	

Denmark First Responders Donation Fund

Balance 6/7/12	\$ 6,744.55
Interest earned	6.11
Donations/Deposits	50.00
Expended	-0-
Balance 5/3/13	\$ 6,800.66

CEMETERY TRUST ACCOUNT BALANCES

	<u>Original Fund</u>	<u>Balance 5/3/2013</u>
Mt. Pleasant Cemetery, Denmark Road	\$ 3,848.81	\$ 4,772.40**
Deering Cemetery, Hio Ridge Road	600.00	2,149.26
Gilman Cemetery, Rocky Knoll Road	1,300.00	1,303.16
Bean Cemetery, Bull Ring Road	800.00	1,850.50
Head Cemetery, East Main Street	100.00	147.50
Pingree/Wilson Cemetery, Bull Ring Road	300.00	678.07
L.A. Berry/Village Cemetery, Little Pond Road	287.66	299.79
Hilton Cemetery, Hio Ridge Road	200.00	276.11
Fessenden/Jack Cemetery, Fessenden Hill Road	200.00	286.81
Wales Cemetery, East Main Street	200.00	373.99
Holt Cemetery, Lords Hill Road	450.00	709.35
Pingree Cemetery, Berry Road	<u>1,000.00</u>	<u>2,875.74</u>
TOTALS	\$ 9,286.47	\$ 15,722.68
Expended to L.A.Berry Cemetery		- .85
		<u>\$ 15,721.83</u>
To be expended to L.A.Berry Cem.		- .92
		<u>\$ 15,720.91</u>

**\$3,200 Expended to the Mt. Pleasant Cemetery Association for repairs.

MISCELLANEOUS FUNDS

St.Germain Collins Fund -

aka Jacques Whitford Fund

Balance 7/5/12 \$9,843.47

Interest earned 6.62

Balance 3/8/13 \$9,850.09

Norway Savings Bank-Closed account & transferred funds to the
Nestle Waters Water Monitoring Fund 3/8/13

Land Acquisition Fund – CD

Balance 6/30/12 \$3,123.96

Interest earned 2.60

Balance 5/3/13 \$3,126.56

KeyBank of Maine

Capital Equipment/Improvement – CD

Balance 6/30/12 \$62,084.94

Interest earned 2,575.43

Balance 5/3/13 \$64,660.37

Norway Savings Bank

Nestle Waters Water Monitoring Fund

Opened account 6/30/12 \$ 82,842.52

Interest earned 168.09

Funds transferred 9,850.09

Expended -16,145.94

Balance 5/3/13 \$ 76,714.76

TD Bank

UNPAID 2013 REAL ESTATE TAXES

As of 4/30/2013

*Interest adding on daily – call office for current amount owed or visit www.denmarkmaine.org

<u>Acct</u>	<u>Name ----</u>	<u>Amount *</u> <u>Due</u>
1229	R ADAMS, STEPHEN A	1,161.87
1798	R AHLQUIST, ROY W JR	656.04
1417	R ALBANESE, JOHN MICHAEL	1,623.64
1867	R ALBANESE, JOHN MICHAEL	228.68
57	R BAKER, GREGORY A	1,303.77
89	R BAKER, GREGORY A	105.66
1507	R BALABANIS, DAVID R	566.77
303	R BANKS, HENRY	531.60
305	R BANKS, HENRY & KATHLEEN K	410.36
1106	R BARBER, SHIRLEY SHAND, HEIRS OF	1,495.09
1693	R BASSETT, BRIAN	276.59
1655	R BATE, WILLIAM & DOROTHY	1,419.93
2002	R BAUER, GLEN	655.67
388	R BAUER, WILLIAM H	85.26
414	R BELL, BRUCE E	237.49
1440	R BELYEA, MARTHA ONEILL	6.79
1517	R BILODEAU, ALDEN & JOANNE M	309.93
566	R BOSDAL, JEFFREY	351.80
1760	R BOUCHER, JOHN J	98.60
969	R BOUCHER, LIONEL R & DOROTHY	1,452.36
1761	R BOUCHER, PATRICIA B	152.76
584	R BOWMAN, PHYLLIS A	479.69
1558	R BOYER, WILLIAM E & ELLEN M	381.51
1545	R BREDAHL, STEVEN RICHARD	1,300.67
284	R BRINE, ORA	508.31
425	R BRINE, ORA	445.08
441	R BRINE, ORA	150.62
1068	R BRINE, ORA	860.51
1173	R BRINE, ORA	1,300.82
519	R BROWN, SALLY	364.83
1776	R BURNELL, CAROL	12.18
1637	R BUSH, GERTRUDE	1,088.18
1661	R BUSH, GERTRUDE	158.95
875	R BYRNE, JANE L	2,531.54
641	R BYRON, DAVID M & SUSAN J	326.25
1025	R CAHILL, JEREMIAH & LINDA	806.26
272	R CALLANAN, TINA	275.98
153	R CALLANAN, TINA L	1,490.12
919	R CAMPBELL, KATHERINE H & GREGG, RB &	399.23
1958	R CAMPBELL, KATHLEEN F & ROBERT S	2,693.91
771	R CANNEY, EDWARD & PATRICIA	1,613.05
1548	R CARLSON, F ROY & WILLIAM ET ALS	3,827.46
567	R CARTER, HUGH F JR & DEBRA A	531.40
2015	R CHASE, NATHAN	289.48
2081	R CHOYCE, RICHARD C.	719.64
443	R CONROY, MARY KATE & MICHAEL	1,079.25
437	R CONROY, MICHAEL & MARY KATE	1,458.66
440	R CONROY, MICHAEL J. JR	345.10
190	R CONROY, TERRENCE & LAUREN	300.44
1802	R COSTELLO, PAUL M & SHARON M.	3,464.95
137	R CRONIN, DEBRA T	1,757.47
945	R CUCINOTTA, ANTONIO	172.55
1831	R CURLEY, MICHAEL	81.20
28	R DAILEY, JOHN H III & BETH B	251.72
336	R DANE BECK HOLDINGS TRUST	1,241.55

3	R DANTAS, GREGORY	490.63
1	R DANTAS, GREGORY & GABLE, GWYN	225.33
1226	R DAVIS, LAWRENCE R	232.48
93	R DAVIS, LAWRENCE R &	194.88
1225	R DAVIS, LAWRENCE R &	454.51
1335	R DELPRETE, ARTHUR III	12.18
2009	R DESROCHE, ROD	2,196.13
1299	R DONALD, JAMES F - TRUSTEE	129.92
854	R DONLON, HENRY M JR & MARY C	2,049.84
1069	R DOUCET, PETER M & CHERYL A	221.37
1138	R DOUCET, PETER M & CHERYL A	1,556.00
705	R DOUGLASS, LILLIAN - HEIRS OF	329.88
1559	R DOW, WILLARD & VERNA	460.91
1329	R DRAGO, VINNY	40.60
974	R DRAKE FAMILY LIVING TRUST	1,545.63
664	R ELA, DWAYNE A	817.74
1829	R ERICKSON, RICHARD & JUDY	48.21
434	R FARMER, STEVEN A	429.90
430	R FARQUHARSON, DONALD A	309.57
846	R FARRELL, TREVOR B	4,271.02
885	R FARRELL, TREVOR B	291.31
188	R FIELD, LEONARD C	1,378.77
189	R FIELD, LEONARD C	219.44
193	R FIELD, LEONARD C	129.51
1251	R FITZPATRICK, EARL W & ELEANOR	2,033.09
812	R FODERO, MARK D & SALLY W	2,024.12
980	R FOLEY, CAMERON J - TRUSTEE	1,481.54
1344	R FORSTER, KEN & DONNA	81.20
1391	R FORSTER, KEN & DONNA	25.37
661	R FOURNIER, BRUCE	369.56
660	R FOURNIER, BRUCE A & DONNA	1,452.04
61	R FRANCES, ELIZABETH J	266.08
632	R FRIEDMAN, MICHAEL G	562.46
626	R FRIZZOLA, TERESA J	133.98
640	R FRIZZOLA, THERESA J	44.66
1187	R GALLIEN, WILFRED G JR & DARLENE A	7,493.64
127	R GANTEAUME-RICHARDS, RACHEL	423.15
1768	R GANTEAUME-RICHARDS, RACHEL	123.32
659	R GENEST, MICHAEL P	355.66
113	R GEORGE, PHILIP W	3,008.05
150	R GILLIS, EUGENE M & EVELETH M	835.24
143	R GLASGOW, STEPHEN B	1,355.38
1162	R GOMPERT, DAVID C & CYNTHIA A	1,794.16
1403	R GRACE, EDWARD JR & WALLS, TONI	984.34
90	R GRAY, EDITH	339.72
766	R GUIDI, JAMES P	3,018.41
452	R HALLAS, BRIAN HEIRS OF &	380.62
1122	R HAMBLIN, SANDRA	296.53
1201	R HANNIGAN, ROBERT G	982.82
924	R HANSEN, RICHARD	2,993.03
1569	R HASKELL, JUDITH M	1,620.75
1898	R HASKELL, JUDITH M	446.60
1815	R HASTINGS, HUGH ET ALS	250.20
2025	R HASTINGS, HUGH ET ALS	38.26
1277	R HASTINGS, HUGH W II ET ALS	115.96
1278	R HASTINGS, HUGH W II ET ALS	95.20
1482	R HASTINGS, HUGH W II ET ALS	129.21
328	R HENRY, LAURIE A	369.39
1975	R HIBLER, CINDY & AL	40.60
651	R HILL, BRENDA S	1,247.16
599	R HILL, WILLIAM R	356.16
603	R HOLMES, DAVID G	51.16
371	R HOLMES, DAVID G.A. &	3,157.16

1708	R	HORVATH, JOSEPH M & LINDA	705.43
586	R	HOY, MARGARET & SHANE	136.67
1393	R	HUNKINS, JOSEPH & NANCY, TRUSTEES	2,964.81
456	R	HUNT, KAREN I	256.19
1373	R	HUPPE, ARRON P	1,862.12
521	R	HURLEY, MARLENE	1,274.13
633	R	HUSE, DANIEL B	2,447.17
613	R	IAFRATE, JOSEPH D	406.00
1538	R	IAFRATE, JOSEPH D & LINDA M	2,792.87
614	R	IAFRATE, LINDA M	406.00
807	R	JOHNSON, LARRY R	3,728.60
996	R	JORDAN, JORDAN & LIMANEK	299.63
962	R	JORDAN, JOSEPH J. JR.	2,207.22
2044	R	K & W TIMBERLANDS, LLC	116.42
2045	R	K & W TIMBERLANDS, LLC	495.32
728	R	KAHL, PETER G	1,367.91
506	R	KEITH, BARRY H	173.87
507	R	KEITH, BARRY H	1,499.37
515	R	KEITH, BARRY H & PAMELA J	68.92
1208	R	KELTING, GEORGE N	108.60
1210	R	KELTING, GEORGE N & PETER B	631.53
1955	R	KENT-PAUL, DEBRA	150.00
1520	R	KEYES, ANDREW	798.75
1521	R	KEYES, ANDREW	277.04
47	R	KIESMAN, PAUL F JR	1,139.84
82	R	KNIGHT, GEORGE C, ESTATE OF	302.47
1710	R	KOCHOCKI, HAZEL L & JOSEPH A	198.08
605	R	KOMER, RICHARD D & LINDA FRITTS	680.05
1317	R	KOMER, RICHARD D & LINDA FRITTS	5,299.35
226	R	KOZELL, MICHAEL & LINDA HEIRS OF	1,908.61
598	R	LEARY, EDWARD & OLIVEIRA, RONALD F	357.08
674	R	LEARY, EDWARD & OLIVEIRA, RONALD F. ET ALS	359.21
1123	R	LEBLANC, ROBERT & SHARON	3,577.06
580	R	LESKE, NANCY SMITH	457.56
1957	R	LEVIN, LEA D	318.91
382	R	LIBBY, CLIFFORD W	467.66
608	R	LIN, JENEVEN M	601.39
1511	R	LINDSTROM, GEOFF A & CHERYL D	580.07
151	R	LITTLEFIELD, PORTER	852.80
1374	R	LOCKE, OSCAR & GRACE N	2,014.17
1519	R	LOPEZ, LAURIE	360.00
688	R	LOUD, ROBERT C JR.	700.35
689	R	LOUD, ROBERT C JR.	1,224.19
690	R	LOUD, ROBERT C JR.	1,417.35
1756	R	LYONS, GARY W.	356.11
1303	R	LYTLE, BRADLEY D	2,769.22
1988	R	MAINE WOODLAND PROPERTIES	331.50
343	R	MALESPINI, STEVEN M	380.67
317	R	MANCINI, JOSEPH & KAREN M	2,453.05
323	R	MANCINI, JOSEPH & KAREN M	288.26
884	R	MARSH FAMILY TRUST	85.97
1633	R	MARSH FAMILY TRUST	77.59
1639	R	MARSH FAMILY TRUST	169.15
1646	R	MARSH FAMILY TRUST	1,512.45
1663	R	MARSH FAMILY TRUST	18.67
69	R	MARSH, FRANCES	589.86
70	R	MARSH, EBEN, JOHN, & MARY	299.52
1638	R	MARSH, MARY F & JOHN F & EBEN B	266.84
278	R	MARTINDALE, HARRY F III	134.49
276	R	MARTINDALE, HARRY F JR	742.98
1447	R	MARTINEZ, RUDOLPH	1,662.67
296	R	MASSEY, TRACEY L	623.46
1363	R	MATTSON, MARK & SUE	53.29

1272	R	MCCATHERIN, DOLORES L TRUSTEE	4,525.78
537	R	MCCUE, DAVID P, ESTATE OF & SUSAN A	1,162.89
252	R	MCDERMITH, CLARK & ELIZABETH	975.82
256	R	MCDERMITH, CLARK&ELIZ LIVING TRUST	227.10
216	R	MCGRATH DENMARK, LLC	3.07
976	R	MCGRATH, SCOTT	230.44
998	R	MCGRATH, SCOTT	187.59
985	R	MCGRATH, SCOTT J & CHRISTOPHER	1,365.06
10	R	MCNEIL, DALE A & DANIEL M	29.30
1956	R	MEECH, CHARLES WILLIAM JR	331.70
898	R	MEEGAN, MARIE L - TRUSTEE	124.39
287	R	MELLOR, JEFFREY M	282.17
1820	R	MERRILL, WILLIAM	86.28
453	R	MILLMAN, GERARD P	984.55
2057	R	MITCHELL, STACEY D	193.91
66	R	MOORE, ANDREW & DONALD	237.00
68	R	MOORE, ANDREW & DONALD	229.19
144	R	MOORE, ANDREW & DONALD	252.94
179	R	MOORE, ANDREW D	2,377.84
145	R	MOORE, DONALD O	337.49
244	R	MOORE, DONALD O	1,415.42
683	R	MORIN, JOHN W	355.55
169	R	MORSE, LILLIAN B	706.70
1571	R	MOULTON, JOYCE L	1,817.56
800	R	MRS MCGILLICUDDYS COTTAGE LLC	1,713.72
1040	R	NAGLE, DAVID & SHARON	543.84
163	R	NAGLE, DAVID & SHARON & LEE ANN NAGLE	388.22
1166	R	NIXON, ALBERT & BROWN, MARGUERITE	2,128.25
1518	R	NOONAN, MARK & PATRICIA	311.20
572	R	ODONAL, WAYNE & JUNE	677.15
1217	R	OGUIN, GWENDOLYN L	1,373.65
701	R	OSGOOD, JAMES A II	111.14
1058	R	OTIS, DAVID J & ANNE	1,362.64
680	R	PACHECO, KEITH D	1,614.26
73	R	PALMER, RICHARD W SR & NANCY S	364.08
1870	R	PALMER, RICHARD W SR & NANCY S	278.11
511	R	PANZONE, STEVEN & TRICIA L	134.49
448	R	PARROTT, ROBERT O	1,313.49
510	R	PAULINE, ROBERT F & MARIA S	1,055.80
535	R	PEABODY, BENJAMIN I	408.84
2024	R	PERHAM, KENNETH & HEIDI	147.27
1325	R	POTTER, DANNY	166.46
1452	R	POWERS, THOMAS & WELCH, BARBARA	1,703.82
827	R	RAGUSA, CHRISTOPHER A - TRUSTEE	1,420.54
731	R	RAGUSA, CHRISTOPHER A. - TRUSTEE	92.92
263	R	RAMSDELL, HELEN	1,224.83
454	R	RANDALL, JOSEPH	84.59
459	R	RANDALL, JOSEPH	318.40
1681	R	RANDALL, JOSEPH	477.81
552	R	REGAN, KATHLEEN J	276.89
1712	R	RICHARDSON, DAVID P	246.24
1713	R	RICHARDSON, DAVID P	144.33
1764	R	RIDEOUT, PAUL Q	405.39
1402	R	RINK, SCOTT - TRUSTEE	1,605.22
1420	R	RINK, SCOTT - TRUSTEE	477.66
2054	R	RIVARD, TERESA M	352.10
1767	R	S & G PARTNERS	390.77
1800	R	SAMPSON, BERNARD	63.44
275	R	SCHNEIDER, PETER J & CATHERINE A	2.79
858	R	SCHWARTZ, KARL D	2,040.09
1514	R	SHAW, JOHN & ROSEMARY TRUST	57.83
361	R	SILVERBLADE, GARY A	1,838.21
241	R	SMITH, FRANCIS H & PAULA A	817.28

2084	R	SMITH, LONNIE J	3,098.59
118	R	SMITH, THOMAS DALE	841.50
604	R	SOCHET, IRA	1.03
1544	R	SOCHET, IRA	7.91
304	R	SPRAGUE, BELINDA	1,022.03
1041	R	ST.CYR, JEFFREY W & DEBORAH E	654.42
1148	R	STASIOWSKI, WILLIAM & PATRICIA	1,772.60
1102	R	STERNE, ANDREA EDSON	1,758.49
1785	R	STERNE, ANDREA EDSON	520.29
1104	R	STERNE, THOMAS C	418.79
1218	R	STERNE, THOMAS C & ANDREA E	3,592.59
1622	R	STEVER, JENNIFER	2,724.16
533	R	STOREY, SUZANNE	1,025.25
1352	R	SUDANO, JOHN P JR	15.22
865	R	SUTHERLAND, TERRY A	1,767.32
1382	R	SYLVESTER, RUSSELL	1,411.10
1385	R	SYLVESTER, RUSSELL	629.15
1953	R	SYLVIA, PETER J & SUSAN FERNALD	294.15
722	R	TIERNEY, JOHN & PENNELL, BRETT	432.08
714	R	TORREY, STEPHEN A JR	52.48
744	R	TORREY, STEPHEN A JR	1,342.46
299	R	TRAFTON, LARRY T SR	30.45
1961	R	TRAFTON, LARRY T SR	651.63
828	R	TRELA, S MICHAEL & PATRICIA	1,783.56
892	R	TRELA, S MICHAEL & PATRICIA	36.03
1333	R	TRIOLI, MIKE & TERRY	23.15
1039	R	TULLY, IAN CARVER	1,734.43
478	R	TURNER, DANIEL L & PATRICIA L	1,377.61
230	R	UPHAM, ELIHU J.A.	990.44
207	R	VALLEY, REED	878.69
528	R	WADE, JAMES A & MARYANN	965.83
259	R	WADSWORTH, JOHN A	3.49
851	R	WALKER, DANIEL	1,928.04
624	R	WALKER, GEORGE B	1,038.67
1534	R	WELLS-GOODWIN, DANA-BETH	46.24
627	R	WHITE-EDMUNDS, JANICE	796.47
1438	R	WHITING, ROBERT & JOAN	2,261.67
1503	R	WHITING, ROBERT & JOAN	293.99
820	R	WILDE, CAROL B	3,400.55
2065	R	WILLETT, MICHAEL A	735.67
917	R	WOLF, HENRY B	779.57
538	R	WOLFPACK SMFC INC	718.72
1436	R	WOODBURY, PETER L & VASH, CAROL W	1,822.33
1399	R	ZAMPELL, JOSEPH A & MICHELLE M	1.27
1421	R	ZAMPELL, JOSEPH A & MICHELLE M	2.61
1964	R	ZELMAN, ELLEN H	<u>\$ 36.54</u>

Total for 290 Accounts:	\$257,750.24
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UNPAID 2012 TAX LIENS

As of 4/30/2013

*Interest adding on daily – call office for current amount owed or visit www.denmarkmaine.org

<u>Acct</u>	<u>Name -----</u>	<u>Principal *</u> <u>Amount</u>
1229 L	ADAMS, STEPHEN A	741.10
566 L	BOSDAL, JEFFREY	92.21
272 L	CALLANAN, TINA	281.42
153 L	CALLANAN, TINA L	1,519.48
1958 L	CAMPBELL, KATHLEEN F & ROBERT S	2,746.99
443 L	CONROY, MARY KATE & MICHAEL	1,100.52
437 L	CONROY, MICHAEL & MARY KATE	1,487.40
440 L	CONROY, MICHAEL J. JR	351.90
1831 L	CURLEY, MICHAEL	82.80
336 L	DANE BECK HOLDINGS TRUST	918.06
113 L	GEORGE, PHILIP W	3,067.33
1201 L	HANNIGAN, ROBERT G	1,002.19
1373 L	HUPPE, ARRON P	63.72
521 L	HURLEY, MARLENE	1,087.39
633 L	HUSE, DANIEL B	1,237.54
613 L	IAFRATE, JOSEPH D	225.07
962 L	JORDAN, JOSEPH	2,250.71
506 L	KEITH, BARRY H	177.30
82 L	KNIGHT, GEORGE C, ESTATE OF	308.43
226 L	KOZELL, MICHAEL & LINDA	1,946.21
1123 L	LEBLANC, ROBERT & SHARON	3,647.55
1957 L	LEVIN, LEA D	325.20
1511 L	LINDSTROM, GEOFF A & CHERYL D	591.50
1374 L	LOCKE, OSCAR & GRACE N	2,053.85
688 L	LOUD, ROBERT C JR.-ESTATE OF	714.15
689 L	LOUD, ROBERT C JR.-ESTATE OF	624.15
690 L	LOUD, ROBERT C JR.-ESTATE OF	722.63
1303 L	LYTLE, BRADLEY D	2,823.79
1988 L	MARTINEZ, DAVID E	334.79
537 L	MCCUE, DAVID P, ESTATE OF & SUSAN A	1,185.80
1956 L	MEECH, CHARLES WILLIAM JR	213.53
453 L	MILLMAN, GERARD P	501.97
66 L	MOORE, ANDREW & DONALD	255.13
68 L	MOORE, ANDREW & DONALD	240.33
144 L	MOORE, ANDREW & DONALD	257.92
179 L	MOORE, ANDREW D	2,427.18
145 L	MOORE, DONALD O	344.14
244 L	MOORE, DONALD O	1,443.31
683 L	MORIN, JOHN W	362.56
1040 L	NAGLE, DAVID & SHARON	554.55
1325 L	POTTER, DANNY	169.74
241 L	SMITH, FRANCIS H & PAULA A	833.38
1148L	STASIOWSKI, WILLIAM & PATRICIA	1,807.52
1622 L	STEVER, JENNIFER	2,777.84
1953 L	SYLVIA, PETER J & SUSAN FERNALD	299.94
299 L	TRAFTON, LARRY T SR	31.05
1961 L	TRAFTON, LARRY T SR	664.47
230 L	UPHAM, ELIHU J.A.	1,010.68
207 L	VALLEY, REED	896.00
627 L	WHITE-EDMUNDS, JANICE	705.01
2065 L	WILLETT, MICHAEL A	395.47
Total for 52 Accounts:		\$50,279.74

2011 TAX LIENS

<u>Acct.</u>	<u>Name</u>	<u>Original Amount</u>
0241	Smith, Paula	\$910.81*

*Right to redemption expires 5/24/13

AVAILABLE EXEMPTIONS FOR REAL ESTATE TAXES

Homestead Exemption: UP TO \$10,000.00 off the assessed value of the property.

Have to be a resident of the State of Maine.

Have owned property in Maine for at least the past 12 months?

Declare this homestead as your permanent place of residence and the only property for which you have claimed a homestead exemption.

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

Need to be 62 years of age.

Need to bring in copy of your DD214 discharge papers.

This exemption consists of Recognized Periods of Service by Dates of Wars.

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

Have to be a widow of a serviceman.

Need to bring in copy of your DD214 discharge papers.

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

There are questions of appropriate documentation to prove eligibility.

There is also the Maine Residents Property Tax and Rent Refund "Circuit Breaker" Program.
Information is available at the Town Office.

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

REVENUE SUMMARY REPORT

JULY 1, 2012 – APRIL 30, 2013

Account	Budget Net	Debits	Credits	YTD Net
101 - REVENUES	3,401,654.00	2,358.64	3,427,096.97	3,424,738.33
01 - GENERAL TAXES	3,217,131.00	503.20	3,197,893.81	3,197,390.61
40000 - RE PP TAX REVENUE	2,984,831.00	0.00	3,000,534.02	3,000,534.02
40020 - MOTOR VEH EXCISE TAXES	208,000.00	503.20	179,270.86	178,767.66
40021 - BOAT EXCISE TAXES	7,000.00	0.00	2,045.80	2,045.80
40022 - RAPID RENEWAL EXCISE TAXES (MV	17,000.00	0.00	13,287.31	13,287.31
40023 - ON-LINE BOAT EXCISE TAXES (BT)	300.00	0.00	180.80	180.80
40060 - TREE GROW/OPEN	0.00	0.00	2,575.02	2,575.02
SPACE/CONSERVAT				
10 - LICENSES & PERMITS	3,200.00	0.00	2,620.50	2,620.50
40114 - TOWN PLUMBING FEES	2,400.00	0.00	2,593.50	2,593.50
40130 - DOG LICENSES ONLINE	800.00	0.00	27.00	27.00
20 - INTERGOVERNMENTAL REVENUES	155,723.00	0.00	160,907.27	160,907.27
40222 - SALES TAX REIMBURSEMENT	0.00	0.00	147.50	147.50
40226 - STATE REVENUE SHARING	48,047.00	0.00	46,820.16	46,820.16
40227 - D.O.T. BLOCK GRANT	58,176.00	0.00	44,834.40	44,834.40
40230 - HOMESTEAD EXEMPTION	18,000.00	0.00	15,858.00	15,858.00
40231 - VETERAN REIMBURSEMENT	1,000.00	0.00	1,199.00	1,199.00
40232 - STATE GAS REIMBURSEMENT	3,000.00	0.00	1,262.35	1,262.35
40234 - TREE GROWTH	25,000.00	0.00	46,031.47	46,031.47
40238 - GAS & OIL REIMBURSEMENT	0.00	0.00	51.06	51.06
40271 - CEMETERY REV	0.00	0.00	0.85	0.85
40281 - ROAD/ BRIDGE/DAM REVENUE	2,500.00	0.00	2,587.44	2,587.44
40282 - RD.EQUIP.MAINT. REVENUE	0.00	0.00	509.28	509.28
40283 - FIRE DEPT REIMBURSEMENT	0.00	0.00	1,605.76	1,605.76
30 - TOWN CHARGES	22,000.00	1,749.44	22,021.00	20,271.56
40030 - COST & INTEREST ON TAXES	12,000.00	1,435.44	12,033.46	10,598.02
40300 - AGENT FEE	3,000.00	24.00	5,139.45	5,115.45
40301 - POSTAGE	0.00	0.00	79.99	79.99
40305 - CODE ENFORCEMENT FEE	7,000.00	290.00	4,768.10	4,478.10
40 - OTHER REVENUES	3,600.00	106.00	43,654.39	43,548.39
40301 - PLANNING BD FEES-ZONE/COND USE	500.00	0.00	124.00	124.00
40306 - BOARD OF APPEALS	100.00	0.00	145.00	145.00
40315 - BALDWIN SETTLEMENT	0.00	0.00	16,000.00	16,000.00
40316 - CREDIT CARDS USEAGE	0.00	0.00	22,275.87	22,275.87
40334 - ANIMAL CONTROL OFFICER	0.00	106.00	1,312.00	1,206.00
40352 - FUEL FOR NEIGHBORS	0.00	0.00	200.00	200.00
40354 - PARKS & RECREATION	0.00	0.00	1,838.28	1,838.28
40410 - INTEREST EARNINGS	3,000.00	0.00	756.24	756.24
40440 - INSURANCE CLAIMS & REFUNDS	0.00	0.00	1,003.00	1,003.00
102 - GENERAL GOVERNMENT	3,500.00	0.00	4,738.48	4,738.48
01 - ADMINISTRATION (T.CHARGES)	400.00	0.00	625.00	625.00
40411 - MUNIC. BLDG. RENTALS	400.00	0.00	250.00	250.00
40412 - MUNIC. BLDG. LEASES	0.00	0.00	375.00	375.00
10 - GENERAL ASSISTANCE	2,100.00	0.00	1,198.71	1,198.71
40228 - GA STATE REIMBURSEMENT	2,000.00	0.00	1,098.71	1,098.71
40236 - G A DONATIONS	100.00	0.00	100.00	100.00
40 - RECREATION (YOUTH ACTIVITIES)	1,000.00	0.00	2,914.77	2,914.77
40350 - YOUTH ACTIVITIES FUNDS	1,000.00	0.00	2,914.77	2,914.77
105 - PUBLIC WORKS				
01 - PUBLIC WORKS	4,000.00	4,000.00	1,000.00	-3,000.00
40357 - HOLIDAY	0.00	0.00	1,000.00	1,000.00
40358 - FIREWORKS	4,000.00	4,000.00	0.00	-4,000.00

02 - TRANSFER STATION	15,000.00	20.00	13,475.80	13,455.80
40320 - TRANSF.STATION FEES/TEL/STICKE	15,000.00	20.00	13,475.80	13,455.80
213 - JACQUES WHITFORD	0.00	0.00	7.38	7.38
01 - JACQUES WHITFORD	0.00	0.00	7.38	7.38
00001 - INTEREST	0.00	0.00	7.38	7.38
215 - CAPITAL EQUIPMENT	0.00	0.00	1,546.27	1,546.27
01 - CAPITAL EQUIPMENT	0.00	0.00	1,546.27	1,546.27
00001 - INTEREST	0.00	0.00	1,546.27	1,546.27
216 - NESTLE WATER CONTRACT	0.00	0.00	152.33	152.33
01 - NESTLE WATER CONTRACT	0.00	0.00	152.33	152.33
00001 - INTEREST	0.00	0.00	152.33	152.33
217 - FIRE DEPARTMENT DONATION	0.00	0.00	11,535.97	11,535.97
01 - FIRE DEPARTMENT DONATION	0.00	0.00	11,535.97	11,535.97
00001 - INTEREST	0.00	0.00	73.97	73.97
00002 - MISC REVENUE	0.00	0.00	11,462.00	11,462.00
218 - FIRST RESPONDERS	0.00	0.00	55.59	55.59
01 - FIRST RESPONDERS	0.00	0.00	55.59	55.59
00001 - INTEREST	0.00	0.00	5.59	5.59
00002 - MISC REVENUE	0.00	0.00	50.00	50.00
219 - FD TANKER TRUCK	0.00	0.00	204,426.00	204,426.00
01 - FD TANKER TRUCK	0.00	0.00	204,426.00	204,426.00
00003 - FIRE DEPT TANKER TRUCK	0.00	0.00	204,426.00	204,426.00
222 - TRAX FOR FIRE DEPARTMENT	0.00	0.00	2,169.72	2,169.72
01 - TRAX FOR FIRE DEPARTMENT	0.00	0.00	2,169.72	2,169.72
00002 - MISCELLANEOUS REVENUE	0.00	0.00	2,169.72	2,169.72
Final Totals	3,424,154.00	6,378.64	3,666,204.51	3,659,825.87

EXPENSE SUMMARY REPORT

JULY 1, 2012 – APRIL 30, 2013

Account	Budget Net	Debits	Credits	Unexpended Balance
102 - GENERAL GVNT	487,237.00	272,268.54	2,321.62	217,290.08
01 - ADMINISTRAT	274,649.00	216,412.25	265.94	58,502.69
501 - SALARY/WAGES	176,267.00	141,556.62	224.28	34,934.66
01 - CLERICAL	72,564.00	55,431.76	0.00	17,132.24
02 - CLERICAL O/T	200.00	73.55	0.00	126.45
03 - CEO SALARY	26,814.00	22,688.16	0.00	4,125.84
04 - SELECTMEN	7,500.00	6,458.23	208.33	1,250.10
07 - TOWN MGR.	52,650.00	44,448.36	0.00	8,201.64
08 - BALLOT CLERK	1,000.00	714.40	0.00	285.60
90 - FICA	8,979.00	8,093.59	12.92	898.33
92 - MEDICARE	2,667.00	1,893.00	3.03	777.03
94 - WORK- COMP	1,610.00	1,411.82	0.00	198.18
96 - UNEMPLOY.	2,283.00	343.75	0.00	1,939.25
502 - EMPL BENEFIT	34,599.00	29,957.57	0.00	4,641.43
11 - RETIREMENT	1,600.00	1,390.19	0.00	209.81
30 - HEALTH	30,915.00	26,307.10	0.00	4,607.90
32 - DENTAL	1,284.00	1,360.28	0.00	-76.28
40 - HOL GIFT CER	800.00	900.00	0.00	-100.00
503 - GENERAL EXP.	51,183.00	35,912.16	41.66	15,312.50
505 - UTIL./OVRHD.	12,600.00	8,985.90	0.00	3,614.10
02 - ANIMAL CONTR	1,652.00	2,228.17	0.00	-576.17
501 - SALARY/WAGES	400.00	593.17	0.00	-193.17
503 - GENERAL EXP.	100.00	487.00	0.00	-387.00
509 - MISC ITEMS	1,152.00	1,148.00	0.00	4.00
05 - BLDG & REPAI	6,000.00	6,276.41	1,958.80	1,682.39
503 - GENERAL EXP.	5,000.00	6,271.41	1,958.80	687.39
507 - PROPERTY	1,000.00	5.00	0.00	995.00
07 - B.O.A.	1,500.00	814.41	0.00	685.59
501 - SALARY/WAGES	645.00	313.41	0.00	331.59
503 - GENERAL EXP.	855.00	501.00	0.00	354.00
09 - CONSERVATION	1,533.00	77.10	0.00	1,455.90
503 - GENERAL EXP.	1,533.00	77.10	0.00	1,455.90
10 - GENERAL ASSI	5,600.00	3,234.41	0.00	2,365.59
504 - PROF & TECH	5,600.00	3,234.41	0.00	2,365.59
11 - ELECT ASSIST	500.00	271.71	0.00	228.29
30 - FOOD ASSIST	400.00	0.00	0.00	400.00
40 - FUEL ASSIST	2,600.00	1,041.70	0.00	1,558.30
50 - RENTAL ASST.	2,000.00	1,921.00	0.00	79.00
52 - TELE.ASST.	100.00	0.00	0.00	100.00
13 - LEGAL	17,000.00	14,335.69	0.00	2,664.31
504 - PROF & TECH	17,000.00	14,335.69	0.00	2,664.31
42 - LEGAL EXPENS	17,000.00	14,335.69	0.00	2,664.31
15 - PLANNING BD.	3,400.00	1,216.51	96.88	2,280.37
501 - SALARY/WAGES	1,000.00	476.33	96.88	620.55
503 - GENERAL EXP.	2,400.00	740.18	0.00	1,659.82
01 - ADVERTISING	100.00	75.00	0.00	25.00
27 - DUES/SMRPC	474.00	474.00	0.00	0.00
36 - SUPPLIES-GEN	1,826.00	191.18	0.00	1,634.82
20 - TAX ASSMT.	17,200.00	14,890.00	0.00	2,310.00
501 - SALARY/WAGES	12,000.00	11,000.00	0.00	1,000.00
503 - GENERAL EXP.	5,200.00	3,890.00	0.00	1,310.00
21 - MILEAGE	1,200.00	990.00	0.00	210.00
28 - TAX MAPS	4,000.00	2,900.00	0.00	1,100.00
35 - TAX OVERLAY	131,005.00	0.00	0.00	131,005.00
36 - UNANTICIPATE	15,000.00	3,998.80	0.00	11,001.20

509 - MISC ITEMS	15,000.00	3,998.80	0.00	11,001.20
40 - YOUTH ACTIVI	12,698.00	8,784.79	0.00	3,913.21
501 - SALARY/WAGES	3,000.00	2,500.00	0.00	500.00
43 - REC.DIR	3,000.00	2,500.00	0.00	500.00
505 - UTIL./OVRHD.	100.00	60.91	0.00	39.09
34 - TELE/INTERNE	100.00	60.91	0.00	39.09
506 - OTHER PURCH	1,900.00	6,223.88	0.00	-4,323.88
30 - SPL PROG	1,900.00	6,223.88	0.00	-4,323.88
509 - MISC ITEMS	7,698.00	0.00	0.00	7,698.00
53 - CARRYOVER12	7,698.00	0.00	0.00	7,698.00
103 - INSURANCES	16,150.00	14,884.00	0.00	1,266.00
07 - PROPERTY/VEH	16,150.00	14,884.00	0.00	1,266.00
104 - PBL SAFETY	74,884.00	77,144.56	1,760.65	-499.91
01 - AMBULANCE	8,000.00	8,000.00	0.00	0.00
504 - PROF & TECH	8,000.00	8,000.00	0.00	0.00
03 - FIRE DEPT	61,904.00	65,330.05	1,760.65	-1,665.40
501 - SALARY/WAGES	6,358.00	5,139.22	0.00	1,218.78
41 - FIRE CHIEF	3,504.00	2,916.70	0.00	587.30
42 - ASST.FIRE CH	1,000.00	750.00	0.00	250.00
90 - FICA	543.00	376.10	0.00	166.90
92 - MEDICARE	161.00	87.98	0.00	73.02
94 - WORK COMP	1,150.00	1,008.44	0.00	141.56
503 - GENERAL EXP.	11,546.00	10,561.11	0.00	984.89
05 - SOFTWARE	250.00	250.00	0.00	0.00
15 - DUES	500.00	226.00	0.00	274.00
17 - FD/PERCALL	4,696.00	2,400.00	0.00	2,296.00
29 - 1ST RESP TRA	1,000.00	308.12	0.00	691.88
32 - PROF/TECH	500.00	500.00	0.00	0.00
38 - 1ST RESP SUP	1,500.00	1,470.42	0.00	29.58
40 - SUPPLIES-OFF	600.00	2,059.35	0.00	-1,459.35
41 - TRAINING	1,000.00	1,614.20	0.00	-614.20
90 - MISC	1,500.00	1,733.02	0.00	-233.02
505 - UTIL./OVRHD.	10,300.00	9,617.37	1,760.65	2,443.28
02 - CELL PHONE	475.00	382.49	0.00	92.51
03 - ELECTRICITY	1,500.00	1,185.27	0.00	314.73
11 - VEH.FUEL FD	2,800.00	0.00	0.00	2,800.00
12 - HEATING FUEL	3,500.00	5,817.19	1,760.65	-556.54
21 - HOSE/FITTING	1,000.00	1,447.82	0.00	-447.82
34 - TELE/INTERNE	1,025.00	784.60	0.00	240.40
506 - OTHER PURCH	9,500.00	10,763.30	0.00	-1,263.30
01 - CLOTHING	2,000.00	1,366.39	0.00	633.61
03 - EQUIP REPAIR	7,500.00	9,396.91	0.00	-1,896.91
509 - MISC ITEMS	24,200.00	29,249.05	0.00	-5,049.05
13 - PARADE	100.00	120.60	0.00	-20.60
36 - EMERG.PREP	2,000.00	5,252.00	0.00	-3,252.00
38 - PHYSICALS	350.00	30.50	0.00	319.50
53 - CARRYOVER12	21,750.00	23,845.95	0.00	-2,095.95
07 - STREET LIGHT	4,980.00	3,814.51	0.00	1,165.49
105 - PBL WORKS	708,476.00	393,045.31	0.00	
01 - PUBLIC WORKS	429,357.00	278,277.11	0.00	151,079.89
501 - SALARY/WAGES	150,340.00	117,972.12	0.00	32,367.88
09 - PUB WKS DIRE	40,527.00	34,291.20	0.00	6,235.80
10 - PUB WKS FULL	64,362.00	53,624.35	0.00	10,737.65
11 - PUB WKS O/T	9,000.00	4,339.54	0.00	4,660.46
14 - PUB WKS P/T	17,000.00	10,900.00	0.00	6,100.00
90 - FICA	7,720.00	6,451.55	0.00	1,268.45
92 - MEDICARE	2,293.00	1,509.00	0.00	784.00

94 - WORK COMP	7,475.00	6,554.85	0.00	920.15
96 - UNEMPLOY	1,963.00	301.63	0.00	1,661.37
502 - EMPL BENEFIT	33,449.00	28,118.79	0.00	5,330.21
11 - RETIREMENT	1,250.00	1,028.72	0.00	221.28
30 - HEALTH	30,915.00	26,208.79	0.00	4,706.21
32 - DENTAL	1,284.00	881.28	0.00	402.72
503 - GENERAL EXP.	174,040.00	112,442.45	0.00	61,597.55
01 - ADVERTISING	140.00	87.50	0.00	52.50
02 - ASPHALT MAIN	55,000.00	75.00	0.00	54,925.00
06 - BUSH	500.00	456.28	0.00	43.72
08 - CEM MOW	3,000.00	2,260.00	0.00	740.00
09 - CEME.-SUPPLY	300.00	0.00	0.00	300.00
15 - DUES	500.00	135.00	0.00	365.00
18 - GAS & OIL	37,000.00	40,333.00	0.00	-3,333.00
22 - RDS & BRIDGE	12,800.00	6,267.44	0.00	6,532.56
23 - PW/MOWING	3,000.00	2,260.00	0.00	740.00
35 - SAND/SALT	40,000.00	37,653.71	0.00	2,346.29
36 - SUPPLIES-GEN	800.00	978.92	0.00	-178.92
50 - UNIFORMS	4,000.00	3,250.41	0.00	749.59
62 - WINT MAINT	17,000.00	18,586.02	0.00	-1,586.02
90 - MISC	0.00	99.17	0.00	-99.17
504 - PROF & TECH	500.00	233.00	0.00	267.00
10 - DRUG TESTS	500.00	233.00	0.00	267.00
505 - UTIL./OVRHD.	6,600.00	4,407.93	0.00	2,192.07
02 - CELL PHONE	475.00	382.50	0.00	92.50
03 - ELECTRICITY	2,600.00	2,079.58	0.00	520.42
12 - HEATING FUEL	2,500.00	1,107.40	0.00	1,392.60
34 - TELE/INTERNE	1,025.00	838.45	0.00	186.55
506 - OTHER PURCH	16,000.00	11,845.65	0.00	4,154.35
02 - SAND/GRAVEL	16,000.00	11,845.65	0.00	4,154.35
507 - PROPERTY	2,700.00	1,352.00	0.00	1,348.00
10 - PARKS/REC	1,400.00	632.00	0.00	768.00
11 - PORTA POTS	1,100.00	720.00	0.00	380.00
20 - BEAUTIFICATI	200.00	0.00	0.00	200.00
509 - MISC ITEMS	45,728.00	1,905.17	0.00	43,822.83
02 - TRANSFER STA	150,271.00	111,252.14	0.00	39,018.86
501 - SALARY/WAGES	28,113.00	24,730.03	0.00	3,382.97
15 - TRANSFER STA	23,072.00	20,240.55	0.00	2,831.45
16 - TRANSFER O/T	175.00	0.00	0.00	175.00
20 - TRANSFER P/T	1,350.00	1,700.00	0.00	-350.00
90 - FICA	1,451.00	1,316.18	0.00	134.82
92 - MEDICARE	431.00	307.89	0.00	123.11
94 - WORK COMP	1,265.00	1,109.29	0.00	155.71
96 - UNEMPLOY	369.00	56.12	0.00	312.88
502 - EMPL BENEFIT	10,733.00	9,091.63	0.00	1,641.37
30 - HEALTH	10,305.00	8,629.02	0.00	1,675.98
32 - DENTAL	428.00	462.61	0.00	-34.61
503 - GENERAL EXP.	1,600.00	1,034.59	0.00	565.41
32 - PROF/TECH	200.00	0.00	0.00	200.00
36 - SUPPLIES-GEN	400.00	758.59	0.00	-358.59
37 - OIL WASTE	1,000.00	0.00	0.00	1,000.00
90 - MISC	0.00	276.00	0.00	-276.00
504 - PROF & TECH	107,000.00	75,083.86	0.00	31,916.14
20 - OXF CO RECYC	3,000.00	4,363.00	0.00	-1,363.00
45 - MERC	44,000.00	10,620.06	0.00	33,379.94
46 - PINE TREE WA	60,000.00	60,100.80	0.00	-100.80
505 - UTIL./OVRHD.	2,825.00	1,312.03	0.00	1,512.97
03 - ELECTRICITY	1,000.00	711.43	0.00	288.57
10 - FREON REMO	600.00	0.00	0.00	600.00
31 - PROPANE	800.00	311.30	0.00	488.70
34 - TELE/INTERNE	425.00	289.30	0.00	135.70
03 - DOT BLOCK	128,848.00	3,516.06	0.00	125,331.94
106 - AGENCIES	13,605.00	13,605.00	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
04 - CHILDREN PRO	2,500.00	2,500.00	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	5,000.00	5,000.00	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	1,120.00	1,120.00	0.00	0.00
17 - W M T	300.00	300.00	0.00	0.00
107 - CAPITAL IMPR	816,297.00	241,610.50	0.00	574,686.50
01 - MT RD/BUSH R	113,541.00	15,120.53	0.00	98,420.47
02 - ROAD IMPROV.	100,000.00	1,929.45	0.00	98,070.55
03 - RD PROJECTS	602,756.00	224,560.52	0.00	378,195.48
108 - DEBT	2,214,504.00	1,879,446.00	0.00	335,058.00
02 - SAD 72	2,010,361.00	1,675,303.00	0.00	335,058.00
51 - COUNTY TAX	204,143.00	204,143.00	0.00	0.00
109 - ALL OTHER	0.00	1,837.40	6.00	-1,831.40
01 - SERVICE CHRG	0.00	1,636.60	0.00	-1,636.60
11 - FUEL ASSIST.	0.00	200.00	0.00	-200.00
29 - BOAT VESSEL	0.00	0.80	6.00	5.20
110 - ABATEMENTS	0.00	6,292.58	0.00	-6,292.58
01 - ABATEMENTS	0.00	6,292.58	0.00	-6,292.58
Final Totals	4,331,153.00	2,900,133.89		

E-911 SYSTEMS REPORT

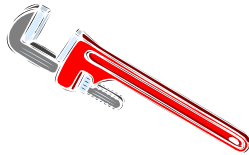
Please post your street number in a visible area on your house or at the entrance to your driveway. This will allow emergency personnel to be able to locate your home if an emergency occurs. If you have any questions in reference to your number, please contact me.

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

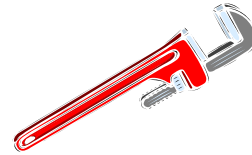


PLUMBING INSPECTOR'S REPORT

This is a complete breakdown of the internal and External Plumbing permits issued from April 1, 2012 to March 31, 2013.



External	14
Internal	<u>18</u>
Total	32



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

Respectfully submitted,
s/Michael A. Lee
Plumbing Inspector

CODE ENFORCEMENT OFFICER'S REPORT

This is a complete breakdown of permits issued by this office from April 1, 2012 to March 31, 2013.

Single Family Dwellings	11
Garages	5
Storage Sheds/Barns	12
Additions	10
Decks	2
Foundations	3
Misc.	<u>18</u>
Total	61

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.



PUBLIC WORKS DEPARTMENT REPORT

Projects for 2013 are putting the finish surface and shoulders on Bush Row Road, overlaying the third section of Rocky Knoll Road, overlaying Lords Hill Road, ditching and installing new culverts, and adding gravel to a section of Rocky Knoll and Denmark Roads, along with regular maintenance of all other roads and town properties.

Many thanks to our Town Manager, Ephrem Paraschak, for getting a grant for an enclosed trailer filled with traffic cones and signs for road emergencies during bad weather, which we seem to be having a lot more of lately.

Respectfully submitted,
s/Kenneth Richardson
Public Works Director

DENMARK FIRE DEPARTMENT REPORT

The Denmark Fire Department responded to 38 calls between 1/1/2012 and 12/31/2012:

3 – Power Lines Down	5 – Structure Fires	1 - Standby
1 – CO Alarms	9 – Vehicle Accidents	2 – Lightning Strikes
2 – Smoke Investigations	1 – Mountain Rescue	4 – Trees on Wires
2 – Public Assistance	3 – Chimney Fires	4 – False Alarms
	1 – Water Rescue	

We have our New Tank Truck in service and it has proven to be a great asset. Thanks to Poland Spring, we have purchased a new Polaris 6x6 Ranger equipped with a forestry/rescue skid unit for fighting forest fires and rescues in summer months and will also be equipped with tracks for winter rescues.

Thanks to our Town Manager we also received a grant for an enclosed trailer to haul equipment to emergencies. Many thanks Ephrem.

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 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



DENMARK PLANNING BOARD REPORT

The Denmark Planning Board had relatively few permits issued this year, most of which were renovations.

We reviewed the application from the U.S. Custom and Border Protection for a Public Safety Communication facility next to the existing Cell tower. A public hearing was held with no objections. The board then approved the application.

The board is completing the review of Shoreland Zoning Ordinance requested by the State to be in compliance with the revised State amendments.

I would like to thank our new members for their help and input this past year. Their energy and effort has made this a very cohesive planning board.

Respectfully Submitted,
s/Nelson Gouterman
Chairman

BOARD OF APPEALS REPORT

It has been another slow business year for the Denmark Board of Appeals. We had only two requests for variances. One was denied by the Board and the second was eventually dropped by the appellant.

Although relatively slow in recent years, we expect an increase in variance requests as the economy improves. Per usual, most of the controversial issues involve Shoreland Zoning. Due to this, we have made an effort to change any wording in the Town Ordinance that was not clear or could be misinterpreted by what the original intent we believed to be.

The BOA has worked through a problem of being shorthanded of members at various times. This makes it difficult to reach a quorum for meetings when someone is unable to make a meeting. The inability to make a quorum for meetings creates hardships for all involved in the process. Please contact the Selectmen's office if you are interested in serving on the BOA. It is a good way to learn how the processes of the Town of Denmark work.

Many thanks to the members who have served. Special thoughts and prayers go out to Dave Waisanen's family and friends. Dave passed away this year and served the Board to the end even though he was extremely ill. He is missed by all in town who knew him!

Respectfully submitted
s/Richard Tabor
Chairman

DENMARK RECREATION

I believe Spring is finally here and hopefully we will be able to get the kids out and playing sports soon. As of this writing, our baseball field still has some snow and standing water but within a few days we will be starting our spring sports programs.

As the Director of Recreation for the town of Denmark over the last year, I have been working closely with Tara Warren, the Brownfield Recreation director, to be sure that our sports recreation programs are able to include all of the children in both towns. We have worked to divide the programs so that both of us have responsibilities for certain programs but then the other works as the back-up director so programs are run much smoother and no one is left behind. Our goal is to become “true sister towns” in regard to our sports programs and families will always have someone they turn to who knows exactly what is going on. I am also hoping to find people from Denmark willing to work with the Brownfield Recreation Committee in an effort to help out more with the programs that they offer outside of sports (ie; Easter Egg Hunt, Halloween Party, Movie nights, etc). Brownfield already opens these events to the Denmark families but I know many of you would like to contribute more and I am willing to help set something up in this direction.

In the spring, Denmark is responsible for baseball (both the major and minor league) and boy's rookie baseball while Brownfield takes care of the girl's softball, girl's rookie softball and T-ball. In the spring of 2012, Denmark Recreation successfully teamed up with Brownfield Recreation to offer T-ball, rookie ball, rookie softball, girl's softball and major league age baseball within our towns. We only had 4 children signed up for minor league baseball but we were able to work with Lovell Recreation to place the children in a program where some of the practices/games were in Denmark, some in Lovell and some in Fryeburg – so it was fair to the families in all of the towns and each child had the home team feel while still participating with children from other communities. All of the children from Denmark did play if they wanted and I believe that everyone had a good time.

Denmark Recreation also sponsors the Fryeburg Area Lacrosse Program in the spring. This program is solely sponsored by Denmark Recreation, similar to the way that Cheerleading is sponsored by just Brownfield Recreation. In the spring of 2012, there were approximately 65 children participating in the Lacrosse program. The teams included children from all of district 72 in grades 3-8. This spring, 2013, that number has grown to 78 children and we have now added two new programs – a K-2 program and a girl's 7-8 program. I will let you know how these programs work out in my next report!! Thanks again to Mark Schrader and all that he and his family do to keep this program going. This is Mark's last year as administrator for the program and we are hoping we can find someone half as efficient and knowledgeable for next year's program.

During the fall season, the Recreation Programs of Denmark and Brownfield were able to offer a Soccer Program for children of all ages; grades K-6. There were approximately 40 players participating in the 2012 programs from Brownfield/Denmark. During this season, we worked closely with the Sacopee Valley soccer community and have started a new, end of the season “tournament under the lights” for all soccer teams in the area that wish to participate. This was a great time for all and we are hoping to keep this tradition going. During the fall season, Fryeburg Recreation also offered a tackle Football Program for grades 4-6. This team included 4 boys from Denmark/Brownfield and the team went on to win their second straight undefeated season! Congratulations Boys! Fryeburg Recreation also offered a Flag Football program for grades K-4 and a Girls Field Hockey Program for girls K-6. There were many children from the community that participated in these programs. Thank you to Rick Buzzell and Fryeburg Rec for opening doors and expanding the choices for the children of Denmark.

Winter season brings the basketball programs and this past year we were able to offer programs for all children in grades K-6. During this season, working with Fryeburg and Sacopee Valley, we changed the way our teams were split up. We did this for developmental and safety reasons for the children of the area. We now have a K-2 program that we offer as a Skills and Drills Clinic. This group has a clinic once a week and there were approximately 7 children participating from both towns. Thank you to Tyler Miller and Tanner Wentworth (our newest coaches) for running this fun program. The newly formed coed 3-4 grade program was run by Jon Richardson. Jon was able to step up with little notice and run this program with great success. The program also only had 7 participants but they had an awesome season and played in games all over the area – making a 3 and 0 sweep for the final

tournament held in Sacopee Valley. Great job done by all! There was only one 5-6 boy's team this year with 8 players, coached once again by Christopher Burk and Nathan Bowles. Several of the boys were new players to the team and Chris and Nate did a nice job bringing this team together and having some fun! We only had one Denmark player on the after season travel basketball team this year but the team did well and won second place in the Carroll County Divisional tournament and also went on to win 3rd overall in the Westbrook Paper City Classics. Thanks again to Fryeburg Rec for putting the off season play together for the kids.

I would like to thank all of the great volunteers that have contributed over the year. Our programs are run solely by volunteers who ask nothing but seeing a child happy with a smile on their face. Your efforts are truly appreciated. I would also like to ask that parents and families who have not yet joined our sports programs to do so. We understand that not everyone is able to coach but we can always find something for a willing volunteer to try!!

Have a great year! Please feel free to contact me with questions or suggestions.

Respectfully submitted,
s/Kelly Bowles
Denmark Recreation Director
207-615-8840
(denmarkrec@gmail.com)



PROJECT JOY REPORT

Project Joy provides assistance for families in need. Assistance can come following an emergency such as a fire or when families are struggling financially. During the holidays, Project Joy provides Thanksgiving and Christmas food baskets and Christmas presents for needy Denmark families. We have also provided assistance to some families as students prepare to return to school in the fall.

We appreciate the donations we have received from the Denmark Lions Club and other community organizations and individuals.

Respectfully submitted,
s/Leslie Stanicki
Rhonda Poliquin

CONSERVATION COMMISSION REPORT

In news of conservation interest to Denmark residents, in September of 2012, 1,345 acres (in both Denmark and Hiram) between Moose Pond Brook and Route 117 were protected by a conservation easement with Upper Saco Valley Land Trust and then sold to a private buyer. An additional 415 acres, on either side of the brook, was also added to the Nature Conservancy's holdings in that area.

In June of 2012 Loon Echo Land Trust (LELT) purchased a conservation easement on 215 acres of Black Brook Bog (near Pleasant Pond). Also, in December of 2012, 35 acres on the west side of Pleasant Mountain were transferred from K&W Timberlands to LELT. This land is adjacent to the Split Rock Subdivision, which now has full approval from the Planning Board.

The most exciting news is the culmination of the Commission's search for property suitable for a town forest for Denmark. In October of 2012, LELT, acting on our behalf, signed a contract with K&W Timberlands for the purchase of 1600 acres in the towns of Denmark, Bridgton, and Sebago. After being placed under a conservation easement, a large portion of the land will be gifted to the town of Denmark to become the Perley Mills Community Forest. For more information please go to www.denmarkmaine.org , click on the Conservation Commission, then Perley Mills Community Forest.

The Commission has been working with the Town Manager and LELT on raising the \$1.4 million required to complete the purchase in December of this year. Over half has been raised, from private foundations and a few individuals. More grant requests are pending, and we have recently been preparing materials for a public fundraising campaign.

We have recently welcomed three new members to the Commission- Richard Snow, Chris Wentworth, and Katie Dunn.

As always, please contact the Chair, or any member of the Commission, with any comments or questions about conservation in Denmark.

Respectfully submitted,
Denmark Conservation Commission
s/Terry Rhoads, Chair
s/Dan Watson, Vice Chair
s/Dianne Lewis, graphics
s/Jackie MacFarlane
s/Richard Snow
s/Chris Wentworth
s/Katie Dunn



DENMARK LIONS CLUB REPORT

The Denmark Lions Club continues to be an active organization serving the Denmark community. Through our fund raising events, we were able to support scholarships' for local college students, Denmark Art Center, Denmark Community Church, Denmark Public Library, Denmark Historical Society, and many other community needs.

Traditionally, we start the year off with our "Bean Hole Supper" (first Saturday after the July 4th), which is later followed by music and fireworks in the Bicentennial Park. Our largest fund raiser is the Denmark Lions' booth at the Fryeburg Fair. We close out the year with the Turkey Shoot in November. Let me take this opportunity to thank all the volunteers who worked hard supporting our fund raising events. The Lions have another full calendar of events this year to help support our many communal financial commitments.

We extend a hearty welcome to you if you have an interest in joining the Lions and the work we do for the benefit of our Denmark community.

Respectfully Submitted,
s/Nelson Gouterman
President

DENMARK PUBLIC LIBRARY REPORT

This past year for the Denmark Public Library has been very successful. We saw the number of patrons increase by 69 to a total of 410. The circulation of books into the community totaled 1614. The Library has also been subscribing to Overdrive, a library service provided at the state level for Maine Public Libraries. This service has allowed patrons to download and read \$4,000 worth of e-books and audio books. This is significant since it is equivalent to our total book budget that we spend each year. We have purchased approximately 90 new books for our collection, including a new set of 13 non-fiction books of US History. We continue to offer Storytime and a Summer Reading program for our younger patrons.

Our investment in infrastructure improvements has helped the library meet the needs of our patrons. The main entrance has been resurfaced bringing the walkway level with the front door for improved safety. The lower level entrance has been newly paved and landscaped. A new overhead light has been installed to provide much needed illumination for that entrance. A handicap parking space has also been identified by signage at the main entrance.

Once again the library has been fortunate to receive a Good Neighbor Grant from Poland Springs. The grant has enabled us to continue to grow our library collections of hardcover and audio books. This grant will also allow us this year to improve the condition of the driveway and parking lot which has suffered from erosion over the years.

We wish to thank the Town, our patrons and friends of the Library for their continued financial support throughout the year.

Respectfully submitted,
s/Christine Gouterman
President
Denmark Library Board of Trustees

SACO RIVER CORRIDOR COMMISSION

“Communities Working Together To Protect Our Rivers”

The Saco River Corridor Commission (SRCC) administers the Saco River Corridor Act, which was established by the legislature in 1973. Through the Act, the Commission helps oversee land use development within 500 to 1,000 feet of the Saco, Ossipee, Little Ossipee Rivers, the Little Ossipee Flowage, and Balch Lake. The Commission is made up of representatives from twenty communities bordering these water bodies. Each of the twenty municipalities has an obligation and opportunity to be represented by one regular and one alternate member who are appointed by the Selectmen or Mayor.

The Town of Denmark’s Commission Member position is vacant and the alternate position is being held by Elbridge Russell. Anyone interested in obtaining more information about how to represent your community through this Commission should contact the Commission Staff and we will explain the town’s role and the individual’s role as well. In a practical sense, being on the Commission gives the Town of Denmark an opportunity to participate in the present and future development patterns throughout the entire corridor from Fryeburg to Saco. The Commission looks at land use issues, water quality and conservation issues covering a wide range of topics during the year.

We are pleased to report that we completed our twelfth successful season of our Saco River Basin Water Quality Monitoring Program during October, 2012. Currently, we have over 18 volunteers monitoring for dissolved oxygen, pH, turbidity, temperature, total Kjeldahl nitrogen, total phosphorus, orthophosphate, and *Escherichia coli*. We also do macro invertebrate testing and conductivity testing at many sites within the corridor. Our testing takes place on a bi-weekly schedule along the Saco, Ossipee, and Little Ossipee Rivers at thirty-five different locations during the months of May through October. All of the information relating to the past twelve years of the Commission’s monitoring program can be found on our website located at www.srcc-maine.org.

Denmark residents interested in obtaining additional information about the Saco River Corridor Commission’s work or for a copy of the water quality monitoring information should feel free to call Dennis J. Finn, the Commission’s Executive Director. The Commission office is located at 81 Maple Street in Cornish, Maine (Telephone 207-625-8123) and can be found on the web at www.srcc-maine.org.

DENMARK ARTS CENTER REPORT

Greetings! On behalf of the board and staff of the Denmark Arts Center, I am writing to thank you for your support through the years, and in the hopes for many more years of strong collaboration to come.

Service to the town of Denmark is written into our very name. We take it as a humble honor to be allowed to serve our town, and in turn to be able to add to its charms in our own small way.

The past year saw the continuation of a trajectory that has seen the Denmark Arts Center grow steadily in terms of programs, membership, budget, and recognition over the past three years. One of our proudest achievements of the past year was our inaugural DAM JAM, held last July 22nd in the fabulous Bicentennial Park. This event, which the Town of Denmark helped us to pioneer, saw almost 500 folks come out to enjoy music, fun, and sun by the lake.

Another event worth highlighting: On Labor Day weekend we rolled out the red carpet to host a premiere screening of the made-in-Denmark film *Vacationland*, done al fresco by the lake. To see our picturesque town light up the night screen down in Bicentennial Park felt like something of a first.

We hope to continue our work this year, harnessing the power of place to bring the best in contemporary film, theater, and music to Denmark for the benefit of all. We welcome your comments and feedback, and hope to see you all down at the DAC sometime soon!

Respectfully submitted,
s/Jamie Hook
Artistic Director

DENMARK CHARITABLE FOUNDATION

The Denmark Charitable Foundation (DCF) was established to provide a charitable deduction on income tax through IRS Code 501C(3) for charitable gifts to Denmark. This allows donors to make larger donations (\$100+) to organizations in town and take the deduction from their income tax. This is for anyone wanting to donate to the town itself, or to one of the charitable organizations operating in the community.

The DCF has to meet annually as part of its bylaws. Our annual meeting provides the opportunity for all charitable organizations in town to share information, updates, and ideas.

Respectfully submitted,
s/Leslie Stanicki
Chairman

MICHAEL H. MICHAUD
2ND DISTRICT, MAINE

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

COMMITTEES:
VETERANS' AFFAIRS
SUBCOMMITTEE ON HEALTH
CHAIRMAN
TRANSPORTATION AND INFRASTRUCTURE
SUBCOMMITTEE ON HIGHWAYS AND TRANSIT
SUBCOMMITTEE ON RAILROAD, PIPELINES
AND HAZARDOUS MATERIALS
SUBCOMMITTEE ON ECONOMIC DEVELOPMENT,
PUBLIC BUILDINGS AND
EMERGENCY MANAGEMENT
SMALL BUSINESS
SUBCOMMITTEE ON RURAL AND URBAN
ENTREPRENEURSHIP
SUBCOMMITTEE ON FINANCE AND TAX

Dear Residents and Friends:

While far from perfect, the legislation passed to avoid December's fiscal cliff embodied a spirit of bipartisan compromise that I hope will carry over to a broader agreement on our nation's finances. The bill ensures that Mainers will not have to pay an estimated \$1.4 billion in additional taxes in 2013, and extends a number of vital programs relied upon by Mainers. I look forward to working on a fiscally sound compromise that avoids burdening our most vulnerable citizens, seniors and veterans.

The gridlock in Washington has not slowed my efforts to fight for Maine's industries on the national and international arena. I have been proud to lead the fight in Congress to protect American manufacturers like New Balance, which employs approximately 900 Maine workers across three factories, from unfair tariff reductions. After presenting President Obama with his own set of New Balance Sneakers, I brought U.S. Trade Representative Ron Kirk to the Norridgewock facility to learn more about the industry. I have also worked with Ambassador Kirk to oppose Nova Scotia's proposed subsidies for its paper mill in Port Hawkesbury.

My 2nd annual tour of Maine's manufacturers to hear firsthand about their success and challenges was very helpful. These tours are an important part of my ongoing "Make it in Maine" agenda which consists of initiatives to boost domestic manufacturing. The feedback I received has been invaluable in helping to identify legislative action needed to support job growth in the industry.

It will also be my great honor to continue serving our nation's veterans as the new Ranking Member of the House Veterans Affairs Committee. While I am proud of my accomplishments helping to improve services for our brave men and women in uniform, I know there is still so much to do. As Ranking Member of the full Committee, I will fight for new advances in areas such as veteran employment, VA claims backlogs, and veterans' health care.

My highest priority has always been ensuring that Mainers receive timely and quality constituent services. Whether you have a specific concern with a federal agency or need help connecting to resources, please don't hesitate to reach out to me at any of my offices. I also encourage you to visit my website (www.house.gov/michaud), where you can email me, sign up for email updates, and connect with me on Facebook and Twitter.

Thank you again for the opportunity to represent you in Congress.

With warmest regards,



Michael H. Michaud
Member of Congress

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6 STATE STREET, SUITE 101
BANGOR, ME 04401
PHONE: (207) 942-6935
FAX: (207) 942-6907

LEWISTON:
179 LEBOW STREET, GROUND FLOOR
LEWISTON, ME 04240
PHONE: (207) 782-3704
FAX: (207) 782-5330

PRESQUE ISLE:
445 MAIN STREET
PRESQUE ISLE, ME 04769
PHONE: (207) 764-1036
FAX: (207) 764-1080

WATERVILLE:
16 COMMON STREET
WATERVILLE, ME 04901
PHONE: (207) 873-6713
FAX: (207) 873-5717

REGISTRAR OF VOTER'S REPORT

Registered Voters on 4/30/2012	910
Names Added	84
Names Deleted	<u>64</u>
Total thru 4/30/2013	930

Democrats	214	23%
Republicans	300	32%
Unenrolled	393	43%
Green Independent	23	2%

VITAL STATISTICS REPORT

May 1, 2012 thru April 30, 2013

Births	6
Deaths	7
Marriages	6

HUNTING & FISHING LICENSES ISSUED

May 1, 2012 – April 30, 2013

<u>Hunting Licenses</u>	12
Archery	1
Expanded Archery Antlered	
Expanded Archery Antlerless	
Archery Fishing Combo	
Bear Permit	2
Crossbow	
Coyote Night Hunting	7
Duplicate Licenses	
Hunting & Fishing Combo	40
Junior Hunting	3
Military Hunting & Fishing	
Military Dependents Hunting & Fishing	
Military Dependents Hunting	
Migratory Waterfowl	3
Muzzle loading	1
Pheasant	
Small Game	
3 Day Small Game	
Spring-Fall Turkey/Second Spring Turkey	4
Resident over 70 License	
Superpack	3
Outdoor Partners	
<u>Fishing Licenses</u>	31
Salt Water Fishing Registry	2
1 Day Fishing	
3 Day Fishing	
7 Day Fishing	
15 Day Fishing	
Junior Fishing	
Military Dependents Fishing	—
Total Licenses Issued:	87

RECREATIONAL REGISTRATIONS

May 1, 2012 - April 30, 2013

ATVs:

Non Resident	27
Resident	<u>82</u>
Total ATVs Registered:	109

BOATS:

Boats	307
Duplicate Boats	4
Personal Water Craft	11
Lake & River Protection	<u>20</u>
Total Boats Registered	342

SNOWMOBILES:

Non Resident	43
Resident	95
Non Resident 3 day	<u>1</u>
Total Snowmobiles Registered:	139

BOATS REGISTERED ON LINE: 72

DOG LICENSES

May 1, 2012 - April 30, 2013

Males	15
Females	13
Male Neutered	91
Female Spayed	98
On-line	9
Kennels	
Totals	<u><u>226</u></u>

SCHOLARSHIPS

Elvira A. Davis Scholarship Fund for 2012

Total amount awarded \$10,000.00

Recipients:

Blake, Chandler	\$1,000.00
Costa, Michael	1,000.00
Cronin, Evelyn	1,000.00
Edson, Forest	1,000.00
McDermith, Elizabeth	1,000.00
Mason, Emma	1,000.00
Newton, Taylor	1,000.00
Sargent, Zachery	1,000.00
Smith, Madeline	1,000.00
Wieseman, Charles	1,000.00

Denmark Lions Club Scholarship Fund for 2012

Total amount awarded - \$1,500.00

Recipients:

First-time applicants: None -Already Graduated

Second-time applicants:

Cavanaugh, Molly	\$ 500.00
DiMartino, Miranda	500.00
Kiesman, Alexander	500.00

FY 2012 AUDIT



Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT

July 26, 2012

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, 2012, 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 of Denmark's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Denmark, Maine as of June 30, 2012, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 9 and 32 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with

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Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609
www.rhrsmith.com

auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Denmark, Maine's financial statements as a whole. The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

RHR Smith & Company

Certified Public Accountants

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2012**

(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, 2012. 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 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 \$100,948 from \$3.82 million to \$3.92 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 to a balance of \$1,601,458 at the end of this year.

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

	<u>2012</u>	<u>2011</u>
Assets:		
Current and Other Assets	\$ 2,330,336	\$ 2,214,246
Capital Assets	<u>1,642,910</u>	<u>1,710,710</u>
Total Assets	<u>\$ 3,973,246</u>	<u>\$ 3,924,956</u>
Liabilities:		
Current Liabilities	\$ 44,744	\$ 98,748
Long-Term Debt Outstanding	<u>5,339</u>	<u>3,993</u>
Total Liabilities	<u>\$ 50,083</u>	<u>\$ 102,741</u>
Net Assets:		
Invested in Capital Assets, Net of Related Debt	1,642,910	\$ 1,706,717
Restricted Net Assets: General fund	545,702	448,001
Special revenue funds	111,028	102,079
Permanent funds	22,065	22,624
Unrestricted Net Assets	<u>1,601,458</u>	<u>1,542,794</u>
Total Net Assets	<u>\$ 3,923,163</u>	<u>\$ 3,822,215</u>

Revenues and Expenses

Revenues for the Town's governmental activities increased by 0.64%, while total expenses increased by 13.67 %. Most of the prior year revenues were consistent with the current year. The biggest increase in expenses was in capital outlay for the road improvement projects.

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

	<u>2012</u>	<u>2011</u>
Revenues		
Taxes:		
Property	\$ 3,046,554	\$ 3,028,685
Excise	244,723	230,995
Intergovernmental	174,515	151,643
Interest Income	28,636	26,470
Charges for services/fees	22,478	35,532
Other revenue	40,256	61,250
Total revenues	<u>3,557,162</u>	<u>3,534,575</u>
Expenses		
General government	342,114	271,306
Health and welfare	17,043	9,702
Public safety	64,182	63,650
Public works	509,518	503,376
Culture and recreation	22,582	27,041
County tax	206,295	199,974
Education	1,911,717	1,849,645
Unclassified	37,998	32,236
Capital outlay	344,765	83,748
Total expenses	<u>3,456,214</u>	<u>3,040,678</u>
Change in Net Assets	100,948	493,897
Net Assets - July 1, Restated	<u>3,822,215</u>	<u>3,328,318</u>
Net Assets - June 30	<u>\$ 3,923,163</u>	<u>\$ 3,822,215</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>2012</u>	<u>2011</u>
General Fund:		
Nonspendable	\$ 1,166	\$ -
Restricted	545,702	448,001
Assigned	24,831	11,335
Unassigned	1,414,194	1,316,066
Total General Fund	<u>\$ 1,985,893</u>	<u>\$ 1,775,402</u>
Nonmajor Funds:		
Special Revenue Funds		
Restricted	\$ 111,028	\$ 102,079
Assigned	100,276	88,636
Permanent Funds		
Restricted	22,065	22,624
Total Nonmajor Funds	<u>\$ 233,369</u>	<u>\$ 213,339</u>

The general fund total fund balance increased by \$210,491 over the prior fiscal year. The non-major fund balances increased by \$20,030 over the prior fiscal year.

Budgetary Highlights

There were significant differences between the original and final budget for the general fund. These differences were budget adjustments done by the Town for special Town meetings or adjustments to departments and the use of designated and undesignated fund balances.

The general fund actual revenues were in excess of budgeted revenues by \$271,887. This was a result of all of the budget lines being over budget.

The general fund actual expenditures were under budget by \$697,981. All expenditure accounts were under budget.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2012, the net book value of capital assets recorded by the Town decreased by \$67,800 over the prior year. The decrease is the current year depreciation expense.

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

	<u>2012</u>	<u>2011</u>
Land	\$ 823,530	\$ 823,530
Buildings	459,046	487,479
Building improvements	50,943	53,369
Machinery & equipment	63,999	69,033
Vehicles	245,392	277,299
Infrastructure	<u>-</u>	<u>-</u>
Total	<u>\$ 1,642,910</u>	<u>\$ 1,710,710</u>

Debt

At June 30, 2012, 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 A

STATEMENT OF NET ASSETS
JUNE 30, 2012

	Governmental Activities
ASSETS	
Current assets:	
Cash	\$ 2,138,715
Investments	65,209
Accounts receivable (net of allowance for uncollectibles):	
Taxes	1,687
Liens	123,559
Tax acquired property	1,166
Total current assets	<u>2,330,336</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	823,530
Buildings and equipment, net of accumulated depreciation	819,380
Total noncurrent assets	<u>1,642,910</u>
TOTAL ASSETS	<u>\$ 3,973,246</u>
LIABILITIES	
Current liabilities	
Accounts payable	\$ 22,802
Accrued expenses	19,176
Prepaid taxes	2,766
Total current liabilities	<u>44,744</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Accrued compensated absences	5,339
Total noncurrent liabilities	<u>5,339</u>
TOTAL LIABILITIES	<u>50,083</u>
NET ASSETS	
Invested in capital assets, net of related debt	1,642,910
Restricted:	
General fund	545,702
Special revenue funds	111,028
Permanent funds	22,065
Unrestricted	1,601,458
TOTAL NET ASSETS	<u>3,923,163</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 3,973,246</u>

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

STATEMENT B

TOWN OF DENMARK, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2012

Functions/Programs	Expenses	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	\$ 342,114	\$ 21,518	\$ -	\$ -	\$ (320,596)
Health and welfare	17,043	-	-	-	(17,043)
Public safety	64,182	960	-	-	(63,222)
Public works	509,518	-	58,716	-	(450,802)
Culture and recreation	22,582	-	-	-	(22,582)
County tax	206,295	-	-	-	(206,295)
Education	1,911,717	-	-	-	(1,911,717)
Unclassified	37,998	-	-	-	(37,998)
Capital outlay	344,765	-	-	-	(344,765)
	<u>3,456,214</u>	<u>22,478</u>	<u>58,716</u>	<u>-</u>	<u>(3,375,020)</u>

STATEMENT B (CONTINUED)

TOWN OF DENMARK, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2012

	<u>Governmental Activities</u>
Changes in net assets:	
Net (expense) revenue	<u>(3,375,020)</u>
General revenue:	
Taxes	
Property taxes, levied for general purposes	3,046,554
Excise taxes, levied for general purposes	244,723
Grants and contributions not restricted to specific programs	115,799
Miscellaneous	<u>68,892</u>
Total general revenue	<u>3,475,968</u>
Change in net assets	100,948
NET ASSETS - JULY 1, 2011, RESTATED	<u>3,822,215</u>
NET ASSETS - JUNE 30, 2012	<u>\$ 3,923,163</u>

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

STATEMENT C

TOWN OF DENMARK, MAINE

BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2012

	General Fund	Other Governmental Funds	Totals Governmental Funds
ASSETS			
Cash	\$ 2,007,392	\$ 131,323	\$ 2,138,715
Investments	-	65,209	65,209
Accounts receivable (net of allowance for doubtful accounts):			
Taxes	1,687	-	1,687
Tax liens	123,559	-	123,559
Tax acquired property	1,166	-	1,166
Due from other funds	-	38,651	38,651
TOTAL ASSETS	<u>\$ 2,133,804</u>	<u>\$ 235,183</u>	<u>\$ 2,368,987</u>
LIABILITIES AND FUND			
Liabilities			
Accounts payable	\$ 20,988	\$ 1,814	\$ 22,802
Accrued expenses	19,176	-	19,176
Prepaid taxes	2,766	-	2,766
Due to other funds	38,651	-	38,651
Deferred property tax	66,330	-	66,330
TOTAL LIABILITIES	<u>147,911</u>	<u>1,814</u>	<u>149,725</u>
Fund Equity			
Nonspendable	1,166	-	1,166
Restricted	545,702	133,093	678,795
Committed	-	-	-
Assigned	24,831	100,276	125,107
Unassigned	1,414,194	-	1,414,194
TOTAL FUND EQUITY	<u>1,985,893</u>	<u>233,369</u>	<u>2,219,262</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 2,133,804</u>	<u>\$ 235,183</u>	<u>\$ 2,368,987</u>

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

STATEMENT D

TOWN OF DENMARK, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
JUNE 30, 2012

	Total Governmental Funds
Total Fund Equity	\$ 2,219,262
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	1,642,910
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	66,330
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued compensated absences	(5,339)
Net assets of governmental activities	<u>\$ 3,923,163</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, 2012

	General Fund	Other Governmental Fund	Total Governmental Funds
REVENUE			
Taxes:			
Property	\$ 3,106,981	\$ -	\$ 3,106,981
Excise	244,723	-	244,723
Intergovernmental	174,515	-	174,515
Interest Income	25,239	3,397	28,636
Charges for services/fees	22,478	-	22,478
Other revenue	29,438	10,818	40,256
TOTAL REVENUE	<u>3,603,374</u>	<u>14,215</u>	<u>3,617,589</u>
EXPENDITURES			
Current:			
General government	321,633	-	321,633
Health and welfare	17,043	-	17,043
Public safety	50,430	-	50,430
Public works	474,605	-	474,605
Culture and recreation	22,582	-	22,582
County tax	206,295	-	206,295
Education	1,911,717	-	1,911,717
Unclassified	13,813	24,185	37,998
Capital outlay	344,765	-	344,765
TOTAL EXPENDITURES	<u>3,362,883</u>	<u>24,185</u>	<u>3,387,068</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>240,491</u>	<u>(9,970)</u>	<u>230,521</u>
OTHER FINANCING SOURCES USES			
Operating transfers in	-	30,000	30,000
Operating transfers (out)	(30,000)	-	(30,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(30,000)</u>	<u>30,000</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>210,491</u>	<u>20,030</u>	<u>230,521</u>
FUND BALANCES - JULY 1	<u>1,775,402</u>	<u>213,339</u>	<u>1,988,741</u>
FUND BALANCES - JUNE 30	<u>\$ 1,985,893</u>	<u>\$ 233,369</u>	<u>\$ 2,219,262</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, 2012

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 230,521</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	-
Depreciation expense	<u>(67,800)</u>
	<u>(67,800)</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>(60,427)</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>(1,346)</u>
Change in net assets of governmental activities (Statement B)	<u>\$ 100,948</u>

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

-NOTES-



DEATHS

May 1, 2012 – April 30, 2013

<u>Name</u>	<u>Birth</u>	<u>Death</u>
Holden, Eric J	03-16-1968	09-19-2012
Khiel, Ivy T	04-21-1932	02-07-2013
Loud, Robert C	03-21-1949	01-23-2013
McDermith, Clark	11-09-1933	12-08-2012
MacDonald, Malcolm C	08-07-1931	07-02-2012
Moore, Winifred R	06-18-1925	12-12-2012
Waisanen, David E	11-06-1936	07-24-2012
Waugh, Nancy	09-11-1941	06-30-2012
White III, Dana L	10-25-1992	06-29-2012

