

TOWN OF DENMARK MAINE



ANNUAL REPORT 2014

**Cover Photo – Moose Pond and Pleasant Mountain from Denmark Fire
Department's rescue boat. Fall 2013.**

ANNUAL REPORT TOWN OF DENMARK, MAINE

A report of the municipal officers of the Town of Denmark, Maine covering the period between July 1, 2013 and June 30, 2014. Under the secret method of balloting for town officers, and in order to comply with the laws of the State of Maine governing the same, the schedule below will be followed:

Friday, June 6, 2014
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 7, 2014
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)	
Code Enforcement Officer	207-452-2163	mlee@denmarkmaine.org
Plumbing Inspector	207-452-2163	mlee@denmarkmaine.org
Fire Department	207-452-2300	dcostello@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.

TABLE OF CONTENTS

CLERK'S OFFICE HOURS	5
TOWN OFFICIALS	6
SELECTMEN'S COMMENTS.....	8
TOWN MANAGER'S REPORT.....	9
TAX COLLECTOR/TOWN CLERK'S COMMENTS	10
WARRANT FOR TOWN MEETING	12
ASSESSMENTS FOR 2014-2015	18
ASSESSOR'S REPORT	19
REPORT OF TAX COLLECTOR	19
2011 ABATEMENTS.....	20
2012 ABATEMENTS.....	20
2013 ABATEMENTS.....	20
2014 ABATEMENTS.....	20
2012 SUPPLEMENTAL TAXES	21
2013 SUPPLEMENTAL TAXES	21
2014 SUPPLEMENTAL TAXES	21
TRUST FUNDS.....	22
DONATION FUNDS	22
CEMETERY TRUST ACCOUNT BALANCES	23
UNPAID 2014 REAL ESTATE TAXES.....	24
UNPAID 2013 TAX LIENS	29
AVAILABLE EXEMPTIONS FOR	30
REVENUE SUMMARY REPORT	31
EXPENSE SUMMARY REPORT	32
CODE ENFORCEMENT OFFICER'S REPORT	36
PLUMBING INSPECTOR'S REPORT	36
E-911 SYSTEMS REPORT	37
PUBLIC WORKS DEPARTMENT'S REPORT	37
DENMARK FIRE DEPARTMENT REPORT	38
DENMARK PLANNING BOARD REPORT	39
DENMARK ROD AND GUN CLUB REPORT	39
PROJECT JOY REPORT	40
CONSERVATION COMMISSION REPORT	40
DENMARK LIONS CLUB REPORT	41
DENMARK PUBLIC LIBRARY REPORT	41

SACO RIVER CORRIDOR COMMISSION	42
DENMARK CHARITABLE FOUNDATION	43
DENMARK HISTORICAL SOCIETY REPORT	43
REGISTRAR OF VOTER’S REPORT	48
VITAL STATISTICS REPORT	48
HUNTING & FISHING LICENSES ISSUED	49
RECREATIONAL REGISTRATIONS	50
DOG LICENSES.....	50
SCHOLARSHIPS	51
FY 2013 AUDIT	52
DEATHS	69

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 - 2016

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

Frances (Micki) Warner

Kenneth E. Richardson

Kenneth E. Richardson

James Reed

Philip Richardson

Leslie Stanicki - 2016

Jacquie Frye

Ephrem Paraschak

Wayne Peabody-2013

William H. Healey, Jr.

Michael A. Lee

Michael A. Lee

Saco River Corridor Commission

Vacant

Elbridge Russell, (*alternate*) – 2017

Superintendent of Schools

Jay Robinson

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

James Stacy – 2015

Sharon LeBlanc – 2015 (*alternate*)

Norma Snow – 2016

Budget Committee

Luke Allocco - 2014

Russell Stacy - 2014

Richard G. Snow - 2016

Michael Berube - 2016

Nelson Gouterman - 2015

Sean Watson - 2015

Board of Appeals

Richard Tabor, Chair – 2016

Melvin Hallas - 2016

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 – 2016

Russell Stacy – 2015

Helen Ramsdell - 2015

Joseph Wightman -2016

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 Public Works Department employees for their hard work this year with the rough winter. Our Town Manager has also worked hard this year to keep our taxes down again despite rising costs.

This year the town will be asked to grant permission for the Board of Selectmen to accept with a conservation easement the Perley Mills property from Loon Echo Land Trust. We strongly support this project and think it is a wise decision for the town to invest in a community forest 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 grant authority to accept the property.

There are always volunteer opportunities within the Town on various boards and committees. If anyone is interested please contact the Town Office for more information.

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 do our jobs of making effective policy decisions for the Town. A special thank you to the Denmark Town Manager for his hard work and efforts in finding the Town many grants this year and to the ladies in Clerk's Office..

We hope to see everyone at Town Meeting on June 7th.

Respectfully Submitted,

s/Richard Mason, Jr.

s/Beverly Caparco

s/Edward Enos

TOWN MANAGER'S REPORT

The past year for the Town of Denmark has been an eventful one, especially during the winter months. Our public works crew was kept particularly busy this year with the frequency of snow and ice storms. The Town's winter maintenance budgets were stretched to the breaking point but through the hard work of this department we were able to effectively push through the winter. For their hard work and dedication I wish to personally thank them.

From July 1, 2013 to the close of the current fiscal year on June 30, 2014, the Town of Denmark has and will be taking on many significant projects. The first project I wish to mention is the acceptance of the Perley Mills property off of Hancock Pond Road as a future town forest. Through the hard work of the Denmark Conservation Commission, volunteers and Loon Echo Land Trust, the property was procured through fundraising efforts. A warrant article at this year's annual town meeting will ask the voters to grant authority to the Board of Selectmen to accept the property from Loon Echo Land Trust as a gift with a conservation easement attached. A draft copy of this easement can be found on the Town's website. If accepted at town meeting, the property will be transferred to the citizens of the Town of Denmark with guaranteed access for traditional uses such as hiking, hunting, fishing, and motorized activities. The Selectmen and Conservation Commission have endorsed the project. Other major projects on the horizon include the rebuilding of the gravel section of Rocky Knoll Road and Denmark Road from the area of Rocky Knoll Road to Holiday Shores Road. Although we do not have money in the budget to pave these sections of road at this time, the plan is to significantly improve the structure of these roads. Overlaying of asphalt on sections of Hancock Pond and Hio Ridge Roads are also planned.

This year's municipal budget is up slightly from last year as a result of increased costs. The Board of Selectmen and Budget Committee have worked hard on the FY 2015 budget that keeps costs down while also allocating funding for capital improvement projects, which include among several items a new roof for the salt shed, a new pickup for the Public Works Department, and more asphalt road paving. The mil rate for the coming year is expected to stay roughly the same but will be calculated later in the summer. Any increase in the mil rate if required is projected to be minimal.

Over the past six years it has been my ongoing privilege to work for the people of Denmark as Town Manager. Every year I am amazed at the dedication of our municipal employees and community volunteers that help make Denmark a wonderful place to live and work. I look forward to the coming year in this wonderful town. 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

For those of you who would like to save postage when paying your tax bill/s, you may drop off your check and tax stub/s in our DROP BOX located at the top of the handicap ramp after hours.

I hope you're getting more familiar with our phone system in the office. It does take some getting used to. For your convenience I'll list everyone's extension:

Chery Booker, Town Clerk/Tax Collector	Ext. 203
Alvina Day, Deputy Town Clerk/Tax Collector	Ext. 204
Micki Warner, Deputy Town Clerk/Tax Collector	Ext. 202
Ephrem Paraschak, Town Manager	Ext. 205
CEO's Office	Ext. 207
Assessor's Office	Ext. 206

Our new voting tabulator (DS200) voting machine worked great at the last November election. It was a BIG FIRST and I'm looking forward to using it for our Annual Town Meeting election on June 6, 2014 and from now on. (The polls will be open 8 AM to 8 PM).

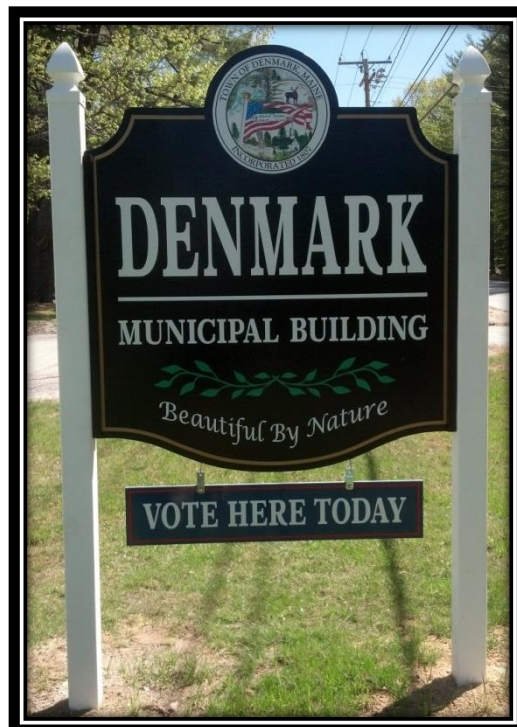
There was a very poor turn out at the April 29, 2014 and May 6, 2014 SAD 72 elections held here at the Municipal Building. Hopefully more registered voters will vote at the final SAD 72 District Referendum to be held here on June 10, 2014. The polls will be open 8 AM to 8 PM so please vote.

Thank you all who remembered to send in your tax stubs with your payments. Also, please look over your checks to be sure they are readable, correctly written out, dated and signed. We had several checks that had to be returned to the customers, which slows down the payment process.

If you are interested in receiving an e-mail reminder for your Motor Vehicle Registration, please let us know the next time you're in the office.

Thanks to our Town Manager, Ephrem Paraschak, who continues to update the Town's website and to my deputies who update our Facebook home page.

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



- Home
- Maine Citizen Alerts RSS
- Contact Us
- About Our Town
- 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, June 6, 2014 and
Saturday, June 7, 2014**

To Michael Lee, 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 6th day of June, 2014 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 7th day of June, 2014 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. 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 2013-14 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 2013-14 fiscal year to the budget accounts that have overruns at the end of the 2013-14 fiscal year, 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 7. To see if the Town will vote to appropriate the sum of \$246,472.00 from Anticipated Revenues to reduce taxes for the fiscal year of 2014-15 as detailed below:

Excise Tax Revenue	\$215,000.00
State Revenue Sharing	<u>\$31,472.00</u>
	\$246,472.00

(*Selectmen recommend this be done*). (*Budget Committee recommends this be done*).

ARTICLE 8. To see if the Town will vote to appropriate all funding received from the Maine Urban-Rural Initiative Program (URIP) for the 2014-015 fiscal year for capital road projects.

URIP Funding FY 2013-14 (Last Year): \$58,612.00

(Selectmen recommend this be done). (Budget Committee recommends this be done).

ARTICLE 9. To see if the Town will vote to fix the date of October 21, 2014 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 21, 2015 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 this be done).*

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 2014-15 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 this be done).*

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 this be done).*

ARTICLE 12. To see if the Town will vote to authorize the Board of Selectmen to cover overruns in the 2014-15 fiscal year 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. *(Budget Committee recommends this be done 4-2).*

ARTICLE 14. To see if the Town will vote to transfer all Snowmobile registration fees received in the 2014-15 fiscal year to the Denmark Draggers Snowmobile Club on the condition that the trails it maintains 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, 2014 to June 30, 2015. (*Budget Committee recommends this be done*).

ARTICLE 18. To see if the Town will vote to raise and appropriate the sum of \$301,636.00 for Administration (Town Charges). (*Selectmen recommend this be done*). (*Budget Committee recommends this be done*).

ARTICLE 19. To see if the Town will vote to raise and appropriate the sum of \$20,400.00 for Tax Assessments & Maps. (*Selectmen recommend this be done*). (*Budget Committee recommends this be done*).

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 this be done*).

ARTICLE 21. To see if the Town will vote to appropriate the sum of \$108,375.00 from the undesignated fund balance (surplus) for the Transfer Station, Septic Waste Disposal and Recycling. (*Selectmen recommend this be done*). (*Budget Committee recommends this be done*).

ARTICLE 22. To see if the Town will vote to raise and appropriate the sum of \$369,258.00 for the Public Works Department. (*The Selectmen recommend this be done*). (*Budget Committee recommends this be done*).

ARTICLE 23. 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 this be done 5-1*).

ARTICLE 24. To see if the Town will vote to raise and appropriate the sum of \$37,065.00 for the Fire Department. (*Selectmen recommend this be done*). (*Budget Committee recommends this be done*).

ARTICLE 25. To see if the Town will vote to appropriate the sum of \$52,000.00 from the undesignated fund balance (surplus) for Vehicle Fuel. (*Selectmen recommend this be done*). (*Budget Committee recommends this be done*).

ARTICLE 26. 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 this be done*).

ARTICLE 27. 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 28. To see if the Town will vote to raise and appropriate the sum of \$6,000.00 for General Assistance. (*Selectmen recommend this be done*). (*Budget Committee recommends this be done*).

ARTICLE 29. To see if the Town will vote to raise and appropriate the sum of \$10,000.00 for Legal Counsel Services. *(Selectmen recommend this be done). (Budget Committee recommends this be done).*

ARTICLE 30. To see if the Town will vote to appropriate the sum of \$8,500.00 for the Building and Repair Fund, to be funded either by raising and appropriating said sum or by appropriating said sum from undesignated fund balance (surplus). *(Selectmen recommend raising and appropriating \$8,500.00). (Budget Committee recommends appropriating \$8,500.00 from the undesignated fund balance).*

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

ARTICLE 32. 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 this be done).*

ARTICLE 33. To see if the Town will vote raise and appropriate the sum of \$4,500.00 for Denmark Youth Activities. *(Selectmen recommend this be done). (Budget Committee recommends this be done).*

ARTICLE 34. To see if the Town will vote to raise and appropriate the sum of \$2,000.00 for the Denmark Conservation Commission. *(Selectmen recommend this be done). (Budget Committee recommends this be done).*

ARTICLE 35. 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 this be done).*

ARTICLE 36. 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 this be done).*

ARTICLE 37. To see if the Town will vote to appropriate \$313,500.00 from undesignated fund balance (surplus) for capital projects as detailed below:

	FY 2013-2014 APPROVED	FY 2014-2015 PROPOSED
Road Projects	150,000.00	150,000.00
Cemetery Repairs	4,000.00	2,000.00
Maint. Asphalt	45,000.00	0.00
PW-Truck - Lease-to-Own -2of3	58,000.00	50,000.00
Perley Mills Community Forest	25,000.00	0.00
Security System - Town Office	7,500.00	0.00
Salt-Sand Shed Roof	0.00	60,000.00
Public Works 3/4 Pickup w/plow	0.00	37,000.00
PW Garage Repairs	0.00	5,000.00
FD Generator Grant Match	0.00	3,000.00
Town Office - Folding Chairs/Tables	0.00	2,500.00
Dock - Moose Pond Boat Launch	0.00	4,000.00

(Selectmen recommend this be done). (Budget Committee recommends this be done).

ARTICLE 38. To see if the Town will vote to authorize the Board of Selectmen to sell by public bid or other competitive process personal property with a value of \$30,000 or less and deemed excess by the Board of Selectmen; to place the sale proceeds in a Capital Reserve Account for the Department that maintains and uses said personal property; and to appropriate said capital reserve funds for the purchase of equipment for said Department, provided, however, that the Board shall conduct a public hearing on the proposed expenditure of such capital reserve funds for the purchase of equipment for said Department prior to any purchase. *(Budget Committee recommends this be done).*

ARTICLE 39. 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 40. 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 2014-15 fiscal year. *(Budget Committee recommends this be done).*

ARTICLE 41. To see if the Town will vote to appropriate \$6,605.00 for Agency Requests as detailed below, to be funded either by raising and appropriating said sum or by appropriating said sum from undesignated fund balance (surplus):

<u>Agency</u>	<u>Approved 2013-14</u>	<u>Proposed 2014-015</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
BROWNFIELD FOOD PANTRY	\$0.00	\$500.00
	<u>\$6,105.00</u>	<u>\$6,605.00</u>

(Selectmen recommend appropriating \$6,605.00 from the undesignated fund.). (Budget Committee recommends raising and appropriating \$6,605.00).

ARTICLE 42. To see if the Town will vote to raise and appropriate a sum not to exceed \$9,000 for the Denmark Public Library. *(Selectmen recommend \$5,000 2-1). (Budget Committee recommends \$5,000 5-1).*

ARTICLE 43. To see if the Town will vote to raise and appropriate \$2,500.00 for the Children's Programs at the Denmark Arts Center. *(Selectmen recommend this be done). (Budget Committee recommends this be done).*

ARTICLE 44. 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 2014-15 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 45. To see if the Town will vote to authorize the Board of Selectmen to negotiate the acquisition of certain real property known as the Perley Mills Community Forest comprised of approximately 920 acres in Denmark (Tax Map 6, Lots 13 and 14; Tax Map 10, Lot 20) and approximately 540 acres in Bridgton (Tax Map 2, Lot 34) from Loon Echo Land Trust, Inc. ("LEHT") subject to a public access conservation easement held by LEHT, on such terms and conditions as the Board determines to be in the Town's best interests, and to accept delivery of a deed for such property; provided, however, that the Board shall conduct a public hearing on the property acquisition once the terms of the conveyance have been agreed to by the Board and LEHT and prior to the Board's acceptance of delivery of the deed. (*Budget Committee recommends this be done*).

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, June 6, 2014 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 2014-2015

	Actual 2013-2014	Proposed 2014-15	Actual Surplus 2013	Proposed Surplus 2014
Administration (Town Charges)	\$289,890	\$301,636		
Tax Assessments & Maps	21,900	20,400		
Property & Vehicle Insurance	16,550	16,550		
Transfer Station	-0-	-0-	149,843	108,375
Public Works Department	209,053	369,258	100,000	
Street Lights	4,900	4,900		
Fire Department	36,690	37,065		
Vehicle Fuel	45,900	-0-		52,000
Ambulance	8,000	8,000		
General Assistance	5,000	6,000		
Legal Counsel	14,000	10,000		
Building & Repair	6,500	8,500		
Planning Board	3,400	3,400		
Board of Appeals	1,500	1,500		
Denmark Youth Activities	4,500	4,500		
Conservation Commission	800	2,000		
Animal Control	3,000	3,000		
Fireworks	-0-		4,000	4,000
Capital Road Improvements-Denmark Road	-0-		100,000	
Capital Road Improvements	-0-			150,000
Capital Projects	-0-	-0-	206,500	113,500
Lease Purchase Dump Truck	-0-	-0-	57,254	50,000
Unanticipated Fuel Expenditures	-0-	-0-	5,000	5,000
Unanticipated Expenses	-0-	-0-	15,000	15,000
Perley Mills Community Forest Project	-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		
Brownfield Food Pantry	-0-	500		
Denmark Public Library	5,000	5,000		
Children's Programs	2,500	2,500		
TOTALS	\$ 685,188	\$ 810,814	\$662,597	\$497,875

ASSESSOR'S REPORT

Real Estate	<u>\$297,745,020.00</u>
Total Assessed Value	\$297,745,020.00

Tax rate \$8.98

Exemption of Property:

Veteran's Exemption	\$ 372,000.00
Homestead Exemptions	<u>3,180,000.00</u>
Total Exemptions	\$ 3,552,000.00

REPORT OF TAX COLLECTOR

Thru 4/30/2014

2014 Taxes Committed, August 12, 2013	\$2,659,382.28
Paid to Treasurer	2,483,876.73
Abated by Assessors	3,039.97
2014 Taxes Paid in 2013	<u>9,619.39</u>
Uncollected Taxes	\$ 162,846.19

Taxes Collected:

2013 Tax Liens	\$ 5,861.91
2012 Supplemental Tax	177.30
2013 Supplemental Taxes	41,834.42
2014 Supplemental Taxes	3,213.59
2014 Real Estate Taxes	2,483,876.73
2015 Prepayments	<u>6,532.42</u>
TAXES COLLECTED	\$2,541,496.37

2011 ABATEMENTS

<u>Acct.</u>	<u>Name</u>	<u>Amount</u>
1559	Dow, Willard & Verna	\$ 469.99

2012 ABATEMENTS

<u>Acct.</u>	<u>Name</u>	<u>Amount</u>
1559	Dow, Willard & Verna	\$ 469.99
0506	Keith, Barry	177.30
1325	Potter, Danny	169.74
0000	Poverty Abatement	1,010.68
0000	Poverty Abatement	<u>471.09</u>
	TOTAL	\$2,298.80

2013 ABATEMENTS

<u>Acct.</u>	<u>Name</u>	<u>Amount</u>
1559	Dow, Willard & Verna	\$ 460.91
0506	Keith, Barry	173.87
1325	Potter, Keith	166.46
0000	Poverty Abatement	<u>1,757.47</u>
	TOTAL	\$ 2,558.71

2014 ABATEMENTS

<u>Acct.</u>	<u>Name</u>	<u>Amount</u>
1405	Bennett, Michael & Anne	\$ 123.48
0567	Carter, Hugh Jr. & Debra	563.14
1559	Dow, Willard & Verna	407.78
0506	Keith, Barry	153.83
1820	Merrill, William	76.33
1324	Potter, Danny	147.27
1360	Smith, Melinda	35.92
1535	Sutton, Edward L.	337.61
1539	Willins, Thomas Jr. Trustee	13.29
0000	Poverty Abatement	838.37
0000	Poverty Abatement	132.37
0000	Poverty Abatement	<u>210.58</u>
	TOTAL	\$3,039.97

2012 SUPPLEMENTAL TAXES

<u>Acct.</u>	<u>Name</u>	<u>Amount</u>
0506	Norkin, Andrew & Joy	\$ 177.60
	TOTAL	\$ 177.60

2013 SUPPLEMENTAL TAXES

<u>Acct.</u>	<u>Name</u>	<u>Amount</u>
0018	Burt, Penny P	\$25,958.40
0506	Norkin, Andrew & Joy	173.87
2077	Stacy, Gregory	1,566.15
	TOTAL	\$27,698.42

2014 SUPPLEMENTAL TAXES

<u>Acct.</u>	<u>Name</u>	<u>Amount</u>
0506	Norkin, Andrew & Joy	\$ 153.83
1539	Willins, Thomas Jr. Trustee	3,059.76
	TOTAL	\$3,213.59

TRUST FUNDS

Eugenia Parker Trust Fund

Balance 5/3/13	\$ 1,231.77
Interest earned	<u>1.00</u>
Balance 4/30/14	\$ 1,232.77
Norway Savings Bank	

Robert Griffin Flag Fund

Balance 4/30/13	\$ 1,320.89
Expended	-0-
Interest earned	<u>1.10</u>
Balance 4/30/14	\$ 1,321.99
Norway Savings Bank	

Cemetery Trust Fund

Balance 5/3/13	\$15,722.68
Donation to Deering Cem.	100.00
Interest earned	<u>7.87</u>
	\$15,830.55
Expended to L.A.Berry Cem.	- <u>.92</u>
Balance 5/1/14	\$15,829.63
To be expended to L.A. Berry Cemetery	- <u>.53</u>
Balance 5/1/14	\$18,914.06
Norway Savings Bank	

DONATION FUNDS

Denmark Fire Department Donation Fund

Balance 5/3/13	\$\$6,341.73
Interest earned	8.14
Donations/Deposits	16,285.00
Expended	- <u>7,227.99</u>
Balance 4/30/14	\$15,406.88
Norway Savings Bank	

Denmark First Responders Donation Fund

Balance 5/3/13	\$6,800.66
Interest earned	5.64
Donations/Deposits	305.62
Expended	<u>0</u>
Balance 4/30/14	\$7,111.92
Norway Savings Bank	

CEMETERY TRUST ACCOUNT BALANCES

As of 5/1/2014

	<u>Original Fund</u>	<u>Balance 5/1/14</u>
Mt. Pleasant Cemetery, Denmark Road	\$ 3,848.81	\$ 4,774.00
Deering Cemetery, Hio Ridge Road	700.00*	2,250.06
Gilman Cemetery, Rocky Knoll Road	1,300.00	1,304.21
Bean Cemetery, Bull Ring Road	800.00	1,851.20
Head Cemetery, East Main Street	100.00	147.73
Pingree/Wilson Cemetery, Bull Ring Road	300.00	678.60
L.A. Berry/Village Cemetery, Little Pond Road	287.66	300.32
Hilton Cemetery, Hio Ridge Road	200.00	276.36
Fessenden/Jack Cemetery, Fessenden Hill Road	200.00	287.06
Wales Cemetery, East Main Street	200.00	374.24
Holt Cemetery, Lords Hill Road	450.00	709.98
Pingree Cemetery, Berry Road	<u>1,000.00</u>	<u>2,876.79</u>
TOTALS	\$ 9,386.47	\$ 15,830.55
Expended to L.A.Berry Cemetery		- .92
		<u>\$ 18,829.63</u>
To be expended to L.A.Berry Cem.		- .53
		<u>\$ 18,829.10</u>

*Includes \$100.00 donation given on 9/27/2013

UNPAID 2014 REAL ESTATE TAXES

As of 4/30/2014

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

<u>Acct</u>	<u>Name</u>	<u>Amount Due</u>
1229	ADAMS, STEPHEN A	749.99
1417	ALBANESE, JOHN MICHAEL	1,495.15
1867	ALBANESE, JOHN MICHAEL	210.58
31	ALLEN MOUNTAIN, LLC	2,176.79
34	ALLEN MOUNTAIN, LLC	444.42
1442	ANGELL, RICHARD A & EVANGELINE	84.13
988	B S REALTY TRUST	1,130.64
57	BAKER, GREGORY A	1,154.65
89	BAKER, GREGORY A	94.11
508	BEECHER, ROBERT L.	244.71
414	BELL, BRUCE E	210.08
1440	BELYEA, MARTHA ONEILL	2.35
1504	BERTELLI, BRUNO	824.00
1892	BOGDAN, RACHEL & STEPHANIE	55.23
1810	BORGES, FRANK	273.89
1470	BOUCHER, JOHN J	1,990.69
1760	BOUCHER, JOHN J	108.88
1469	BOUCHER, JOHN J & PATRICIA	5,006.99
1761	BOUCHER, PATRICIA B	270.30
584	BOWMAN, PHYLLIS A	425.30
1558	BOYER, WILLIAM E & ELLEN M	683.02
1545	BREDAHL, STEVEN RICHARD	1,135.21
1596	BRESLER, JOEL	1.53
284	BRINE, ORA	449.72
1068	BRINE, ORA	1,522.65
1431	BROCHINSKY, MYRON R	1,263.39
394	BROOKS, JEFFREY & NANCY	997.95
519	BROWN, SALLY	554.78
1637	BUSH, GERTRUDE, HEIRS OF	1,250.70
1661	BUSH, GERTRUDE, HEIRS OF	140.62
709	BUTTS, GERALD J & NANCY D	626.12
764	BUTTS, GERALD J & NANCY D	280.24
875	BYRNE, JANE L	1,525.27
641	BYRON, DAVID M & SUSAN J	290.99
1025	CAHILL, JEREMIAH & LINDA	713.32
272	CALLANAN, TINA	244.17
153	CALLANAN, TINA L	1,318.35
1958	CAMPBELL, KATHLEEN F & ROBERT S	2,383.38
1548	CARLSON, F ROY & WILLIAM ET ALS	3,386.27
36	CARRELL, GREGG & JULIE	214.17
2022	CARRELL, GREGG & JULIE E	350.79
772	CLARK, LAURENCE A - TRUSTEE	2.24

443	CONROY, MARY KATE & MICHAEL	954.84
437	CONROY, MICHAEL & MARY KATE	1,200.72
945	CUCINOTTA, ANTONIO	152.66
336	DANE BECK HOLDINGS TRUST	1,098.43
1473	DELGAUDIO, ANTHONY J	215.07
1474	DELGAUDIO, ANTHONY J	189.57
427	DEMMONS, JAMES	274.88
2009	DESROCHE, ROD	1,968.87
1957	DIAMON, LEA D	145.47
482	DODDS, GREGORY & AUDREY	147.54
854	DONLON, HENRY M JR & MARY C	1,813.55
1741	DOUGLASS, GREGORY W & JEEN	583.79
1952	DOUPHINETTE, SCOTT	279.91
974	DRAKE FAMILY LIVING TRUST	2,258.74
990	DUNHAM, TIMOTHY J	1.19
24	DUNNING ROBERT K, HEIRS OF	403.51
1340	DURHAM, CATHERINE S & KEITH A	1,330.21
1829	ERICKSON, JULIE & JEFFREY	85.31
189	FIELD, LEONARD C	194.41
1251	FITZPATRICK, EARL W & ELEANOR	4.35
812	FODERO, MARK D & SALLY W	1,789.71
1391	FORSTER, KEN & DONNA	44.90
661	FOURNIER, BRUCE	326.96
660	FOURNIER, BRUCE A & DONNA	1,289.26
61	FRANCES, ELIZABETH J	235.41
632	FRIEDMAN, MICHAEL G	498.01
1187	GALLIEN, WILFRED G JR & DARLENE A	3,314.92
127	GANTEAUME-RICHARDS, RACHEL	374.37
1768	GANTEAUME-RICHARDS, RACHEL	109.10
113	GEORGE, PHILIP W	2,661.31
150	GILLIS, EUGENE M & EVELETH M	738.96
1297	GINTY, MICHAEL J	215.07
143	GLASGOW, STEPHEN B	1,199.14
1066	GRAFFAM, ALICE	893.87
1082	GREENE, MICHAEL T	611.35
766	GUIDI, JAMES P	2,670.47
452	HALLAS, BRIAN HEIRS OF	673.50
1107	HAMBLIN, SANDRA	272.88
737	HANCOCK POND REALTY TRUST	4.20
1201	HANNIGAN, ROBERT G	869.53
924	HANSEN, RICHARD	2,648.02
1815	HASTINGS, HUGH ET ALS	222.21
2025	HASTINGS, HUGH ET ALS	34.17
1277	HASTINGS, HUGH W II ET ALS	102.59
1278	HASTINGS, HUGH W II ET ALS	84.23
1482	HASTINGS, HUGH W II ET ALS	114.31
328	HENRY, LAURIE A	232.71
880	HEWES, HARRY E & KIRSTEN	233.61
651	HILL, BRENDA S	1,573.03
599	HILL, WILLIAM R	315.11
806	HODGES, ELIZABETH - HEIRS OF	1,423.08
729	HOEFT, KURT W	1,151.24
603	HOLMES, DAVID G	45.26
371	HOLMES, DAVID G.A. & TAYLOR, DANIELLE A	2,789.49
1708	HORVATH, JOSEPH M & LINDA	624.11

456	HUNT, KAREN I	113.33
1373	HUPPE, ARRON P	28.41
355	HURD, CHRISTOPHER L	697.74
439	HURLEY, JOHN C	471.90
521	HURLEY, MARLENE	1,125.80
633	HUSE, DANIEL B	2,166.25
1538	IAFRATE, JOSEPH D & LINDA M	1,155.56
1899	JOHNS, MICHAEL A	467.90
807	JOHNSON, LARRY R	3,303.89
996	JORDAN, JORDAN & LIMANEK	314.84
962	JORDAN, JOSEPH J. JR.	1,952.79
1947	K & W TIMBERLANDS, LLC	113.50
378	KALLANDER, BARRY L	1,804.84
507	KEITH, BARRY H	1,436.53
515	KEITH, BARRY H & PAMELA J	61.60
1955	KENT-PAUL, DEBRA	285.38
1520	KEYES, ANDREW	1,413.36
1521	KEYES, ANDREW	490.22
47	KIESMAN, PAUL F JR	1,008.45
82	KNIGHT, GEORGE C, ESTATE OF	267.60
1710	KOCHOCKI, HAZEL L & JOSEPH A	6.41
1317	KOMER, RICHARD D & LINDA FRITTS	6.46
226	KOZELL, MICHAEL & LINDA HEIRS OF	1,688.60
1083	LARHETTE, RICHARD K & KIMBERLY A	131.67
598	LEARY, EDWARD & OLIVEIRA, RONALD F	315.92
674	LEARY, EDWARD & OLIVEIRA, RONALD F. ET ALS	317.80
1123	LEBLANC, ROBERT & SHARON	3,164.73
512	LEONARD, PHILIP III	278.83
580	LESKE, NANCY SMITH	663.22
382	LIBBY, CLIFFORD W	414.33
1586	LOGAN, JANET J & ROBERT Y SR. ET ALS	1,671.00
1944	LOGAN, JANET J & ROBERT Y SR. ET ALS	26.22
846	LONG, TARYN M.	1,904.77
885	LONG, TARYN M.	129.91
1679	LOOMIS, ANNE V & ET ALS	2,096.56
1519	LOPEZ, LAURIE	321.84
688	LOUD, ROBERT C JR., HEIRS OF	619.62
689	LOUD, ROBERT C JR., HEIRS OF	1,083.08
690	LOUD, ROBERT C JR., HEIRS OF	1,253.97
1756	LYONS, GARY W.	315.06
1303	LYTLE, BRADLEY D	2,450.01
1313	MACFAWN, IAN S	1,276.01
1988	MAINE WOODLAND PROPERTIES	293.29
2048	MARR, JEFF	1.36
1639	MARSH FAMILY TRUST	71.29
1646	MARSH FAMILY TRUST	3.64
1638	MARSH, MARY F & JOHN F & EBEN B	114.92
276	MARTINDALE, HARRY F JR	657.33
296	MASSEY, TRACEY L	551.60
1110	MCCARTHY, ELIZABETH M	2.14
1272	MCCATHERIN, DOLORES L TRUSTEE	2,002.02
1234	MCGINN, MICHAEL TRUSTEE	2.16
157	MCGRATH, SEAN	1,497.23
161	MCGRATH, SEAN	95.41
1956	MEECH, CHARLES WILLIAM JR	293.47

797	MEEGAN, MARIE L - TRUSTEE	1,500.18
898	MEEGAN, MARIE L - TRUSTEE	110.13
287	MELLOR, JEFFREY M	249.64
453	MILLMAN, GERARD P	869.61
1240	MININNI REALTY CORP	2,915.26
66	MOORE, ANDREW & DONALD	212.92
68	MOORE, ANDREW & DONALD	206.09
144	MOORE, ANDREW & DONALD	223.78
145	MOORE, DONALD O	298.58
244	MOORE, DONALD O	1,252.26
683	MORIN, JOHN W	314.57
1571	MOULTON, JOYCE L	804.02
1040	NAGLE, DAVID & SHARON	481.15
163	NAGLE, DAVID & SHARON & LEE ANN NAGLE	232.75
1024	NGL-NE REAL ESTATE LLC	17.50
1580	NICKERSON, RAYMOND & DORIS	892.97
1581	NICKERSON, RAYMOND & DORIS	887.67
1166	NIXON, ALBERT & BROWN, MARGUERITE	1,635.48
1518	NOONAN, MARK & PATRICIA	548.41
637	NORKIN, ANDREW M	7.57
596	OLSON, KIMBERLY	677.18
473	ONEILL, WILLIAM & MARIE	220.46
1058	OTIS, DAVID J & ANNE	1,205.57
680	PACHECO, KEITH D	1,428.18
32	PALME, ROBERT E JR & GINGER W	778.97
511	PANZONE, STEVEN & TRICIA L	115.31
510	PAULINE, ROBERT F & MARIA S	924.02
2024	PERHAM, KENNETH & HEIDI	114.27
1773	PETRONGOLO, CARL	141.43
1452	POWERS, THOMAS & WELCH, BARBARA	773.69
454	RANDALL, JOSEPH	351.75
459	RANDALL, JOSEPH	657.07
1681	RANDALL, JOSEPH	939.13
266	RATNER, RICHARD S.	195.97
552	REGAN, KATHLEEN J	244.97
1813	RHODES, SCOTT & KAREN	207.27
152	RICHARDSON, PHILIP R.	605.40
1402	RINK, SCOTT - TRUSTEE	1,420.18
1420	RINK, SCOTT - TRUSTEE	422.60
2054	RIVARD, TERESA M	311.52
1034	RUSSO, ELAINE - HEIRS OF	815.92
1767	S & G PARTNERS	345.73
221	SAKOVICH, GEORGE M	406.34
223	SAKOVICH, GEORGE M	306.93
1682	SAMPSON, BERNARD	65.10
1800	SAMPSON, BERNARD	28.06
294	SARGENT, PETER R	807.51
1092	SAVARD, CAROLE	690.87
1428	SCHRADER, JOHN A	1,513.84
858	SCHWARTZ, KARL D	4,005.89
1322	SCRIBNER, JEFFREY R	10.09
705	SHAWNEE PEAK HOLDINGS INC.	291.66
1486	SILVA, JOSEPH F - TRUSTEE	1,064.22
241	SMITH, FRANCIS H & PAULA A	361.53
118	SMITH, THOMAS DALE	234.99

604	SOCHET, IRA	424.62
1591	SOOBITSKY, STUART P	6.32
1446	SOUTHWICK, MERLIN G.	1,443.40
1041	ST.CYR, JEFFREY W & DEBORAH E	578.98
2077	STACY, GREGORY R	831.99
1148	STASIEWSKI, WILLIAM & PATRICIA	1,568.27
1102	STERNE, ANDREA EDSON	1,555.79
1785	STERNE, ANDREA EDSON	460.31
1104	STERNE, THOMAS C	370.51
1218	STERNE, THOMAS C & ANDREA E	3,178.47
96	STEVENS, MARK J	93.08
2018	STEVENS, MARK J	220.10
1622	STEVER, JENNIFER	2,410.14
533	STOREY, SUZANNE	907.07
865	SUTHERLAND, TERRY A	1,563.60
1535	SUTTON, EDWARD L.	3,320.22
1953	SYLVIA, PETER J & SUSAN FERNALD	260.24
951	TABOR, RICHARD	967.86
1830	TABOR, RICHARD SCOTT	292.66
722	TIERNEY, JOHN	205.44
1311	TITUS, GREGORY & JOAN	1,215.22
714	TORREY, STEPHEN A JR	46.43
744	TORREY, STEPHEN A JR	2,605.03
1960	TRACY, WILLIAM ELLIOTT	526.68
1961	TRAFTON, LARRY T SR	576.52
828	TRELA, S MICHAEL & PATRICIA	1,577.96
892	TRELA, S MICHAEL & PATRICIA	31.88
1039	TULLY, IAN CARVER	767.25
478	TURNER, DANIEL L & PATRICIA L	1,218.81
230	UPHAM, ELIHU J.A.	877.44
207	VALLEY, REED	777.40
528	WADE, JAMES A & MARYANN	615.90
622	WALKER, GEORGE B	368.72
624	WALKER, GEORGE B	684.80
357	WARREN, BRENDA L	1,081.71
385	WEBB, GAYNOR D	1,464.82
1534	WELLS-GOODWIN, DANA-BETH	1,035.08
627	WHITE-EDMUNDS, JANICE	704.66
1438	WHITING, ROBERT & JOAN	6.67
1500	WIGHTMAN, DAVID L &M&A LIVING TRUST	4.05
820	WILDE, CAROL B	3,001.29
2065	WILLETT, MICHAEL A	672.15
538	WOLFPACK SMFC INC	317.93
1059	WORDEN, JENNIFER H.	<u>465.23</u>

Total for 250 Accounts:

\$202,025.50

UNPAID 2013 TAX LIENS

As of 4/30/2014

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

<u>Account</u>	<u>Name</u>	<u>**Total</u>
57	BAKER, GREGORY A	1,477.26
89	BAKER, GREGORY A	168.73
1761	BOUCHER, PATRICIA B	66.62
272	CALLANAN, TINA	342.52
153	CALLANAN, TINA L	1,679.23
1958	CAMPBELL, KATHLEEN F & ROBERT S	2,995.53
443	CONROY, MARY KATE & MICHAEL	1,219.83
437	CONROY, MICHAEL & MARY KATE	1,634.03
945	CUCINOTTA, ANTONIO	229.56
336	DANE BECK HOLDINGS TRUST	1,110.77
1344	FORSTER, KEN & DONNA	128.36
1391	FORSTER, KEN & DONNA	68.37
661	FOURNIER, BRUCE	438.70
660	FOURNIER, BRUCE A & DONNA	1,626.88
113	GEORGE, PHILIP W	2,811.70
150	GILLIS, EUGENE M & EVELETH M	965.55
1201	HANNIGAN, ROBERT G	862.19
924	HANSEN, RICHARD	568.29
651	HILL, BRENDA S	1,407.06
599	HILL, WILLIAM R	430.09
603	HOLMES, DAVID G	96.99
1708	HORVATH, JOSEPH M & LINDA	811.56
633	HUSE, DANIEL B	1,087.36
962	JORDAN, JOSEPH J. JR.	1,623.74
82	KNIGHT, GEORGE C, ESTATE OF	371.46
226	KOZELL, MICHAEL & LINDA HEIRS OF	2,137.47
598	LEARY, EDWARD & OLIVEIRA, RONALD F	431.10
674	LEARY, EDWARD & OLIVEIRA, RONALD F. ET ALS	433.43
1123	LEBLANC, ROBERT & SHARON	3,947.86
1303	LYTLE, BRADLEY D	2,915.33
1988	MAINE WOODLAND PROPERTIES	412.50
1956	MEECH, CHARLES WILLIAM JR	318.96
287	MELLOR, JEFFREY M	355.40
66	MOORE, ANDREW & DONALD	299.96
68	MOORE, ANDREW & DONALD	291.42
144	MOORE, ANDREW & DONALD	317.36
145	MOORE, DONALD O	409.70
244	MOORE, DONALD O	1,586.99
683	MORIN, JOHN W	396.63
1040	NAGLE, DAVID & SHARON	635.07
680	PACHECO, KEITH D	1,828.59
552	REGAN, KATHLEEN J	343.52
1148	STASIEWSKI, WILLIAM & PATRICIA	1,879.54

1622	STEVER, JENNIFER	3,016.35
533	STOREY, SUZANNE	626.44
1953	SYLVIA, PETER J & SUSAN FERNALD	374.59
1961	TRAFTON, LARRY T SR	647.05
230	UPHAM, ELIHU J.A.	1,122.83
207	VALLEY, REED	1,000.78
627	WHITE-EDMUNDS, JANICE	910.99
2065	WILLETT, MICHAEL A	844.59
	TOTAL FOR 51 ACCOUNTS	\$51,706.83

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.

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, 2013 – APRIL 30, 2014

Account	Budget Net	Debits	Credits	YTD Net
101 - REVENUES	3,401,654.00	2,947.67	3,062,719.76	3,059,772.09
01 - GENERAL TAXES	3,217,131.00	419.97	2,862,882.15	2,862,462.18
40000 - RE PP TAX REVENUE	2,984,831.00	0.00	2,662,947.19	2,662,947.19
40020 - MOTOR VEH EXCISE TAXES	208,000.00	419.97	179,116.01	178,696.04
40021 - BOAT EXCISE TAXES	7,000.00	0.00	1,946.80	1,946.80
40022 - RAPID RENEWAL EXCISE TAXES	17,000.00	0.00	18,572.15	18,572.15
(MV				
40023 - ON-LINE BOAT EXCISE TAXES	300.00	0.00	300.00	300.00
(BT)				
10 - LICENSES & PERMITS	3,200.00	42.00	3,127.50	3,085.50
40114 - TOWN PLUMBING FEES	2,400.00	0.00	3,127.50	3,127.50
40130 - DOG LICENSES ONLINE	800.00	42.00	0.00	-42.00
20 - INTERGOVERNMENTAL REVENUES	155,723.00	781.16	148,269.92	147,488.76
40226 - STATE REVENUE SHARING	48,047.00	0.00	29,960.41	29,960.41
40227 - D.O.T. BLOCK GRANT	58,176.00	0.00	58,612.00	58,612.00
40230 - HOMESTEAD EXEMPTION	18,000.00	0.00	15,854.00	15,854.00
40231 - VETERAN REIMBURSEMENT	1,000.00	0.00	1,348.00	1,348.00
40232 - STATE GAS REIMBURSEMENT	3,000.00	0.00	355.05	355.05
40233 - PARK FEE REIMBURSEMENT	0.00	0.00	1,863.72	1,863.72
40234 - TREE	25,000.00	0.00	38,852.58	38,852.58
GROWTH				
40235 - SNOMOBILE REIMBURSEMENT	0.00	781.16	781.16	0.00
40281 - ROAD/ BRIDGE/DAM REVENUE	2,500.00	0.00	643.00	643.00
30 - TOWN CHARGES	22,000.00	1,704.54	25,649.05	23,944.51
40030 - COST & INTEREST ON TAXES	12,000.00	1,704.54	17,234.62	15,530.08
40300 - AGENT FEE	3,000.00	0.00	5,119.52	5,119.52
40301 - POSTAGE	0.00	0.00	123.39	123.39
40305 - CODE ENFORCEMENT FEE	7,000.00	0.00	2,329.97	2,329.97
40450 - MISC TOWN CHARGES REVENUES	0.00	0.00	841.55	841.55
40 - OTHER REVENUES	3,600.00	0.00	22,791.14	22,791.14
40301 - PLANNING BD FEES-ZONE/COND	500.00	0.00	303.00	303.00
USE				
40306 - BOARD OF APPEALS	100.00	0.00	0.00	0.00
40316 - CREDIT CARDS USAGE	0.00	0.00	20,125.17	20,125.17
40334 - ANIMAL CONTROL OFFICER	0.00	0.00	869.00	869.00
40410 - INTEREST EARNINGS	3,000.00	0.00	173.97	173.97
40440 - INSURANCE CLAIMS & REFUNDS	0.00	0.00	1,320.00	1,320.00
102 - GENERAL GOVERNMENT	3,500.00	0.00	1,460.18	1,460.18
01 - ADMINISTRATION (T.CHARGES)	400.00	0.00	475.00	475.00
40411 - MUNIC. BLDG. RENTALS	400.00	0.00	350.00	350.00
40412 - MUNIC. BLDG. LEASES	0.00	0.00	125.00	125.00
10 - GENERAL ASSISTANCE	2,100.00	0.00	807.18	807.18
40228 - GA STATE REIMBURSEMENT	2,000.00	0.00	807.18	807.18
40236 - G A DONATIONS	100.00	0.00	0.00	0.00
40 - RECREATION (YOUTH ACTIVITIES)	1,000.00	0.00	178.00	178.00
40350 - YOUTH ACTIVITIES FUNDS	1,000.00	0.00	178.00	178.00
105 - PUBLIC WORKS	19,000.00	4,035.00	8,470.25	4,435.25
01 - PUBLIC WORKS	4,000.00	4,000.00	203.95	-3,796.05
40358 - FIREWORKS	4,000.00	4,000.00	0.00	-4,000.00
40359 - WORKERS COMP REFUND	0.00	0.00	203.95	203.95
02 - TRANSFER STATION	15,000.00	35.00	8,266.30	8,231.30
40320 - TRANSF.STATION	15,000.00	35.00	8,266.30	8,231.30
FEES/TEL/STICKE				

214 - LAND ACQUISITION	0.00	0.00	3,127.33	3,127.33
	Budget			YTD
Account	Net	Debits	Credits	Net
215 - CAPITAL EQUIPMENT CONT'D				
215 - CAPITAL EQUIPMENT	0.00	0.00	2,140.14	2,140.14
216 - NESTLE WATER CONTRACT	0.00	0.00	86.14	86.14
01 - NESTLE WATER CONTRACT	0.00	0.00	86.14	86.14
00001 - INTEREST	0.00	0.00	86.14	86.14
217 - FIRE DEPARTMENT DONATION	0.00	0.00	13,625.39	13,625.39
01 - FIRE DEPARTMENT DONATION	0.00	0.00	13,625.39	13,625.39
00001 - INTEREST	0.00	0.00	5.39	5.39
00002 - MISC	0.00	0.00	13,620.00	13,620.00
REVENUE				
218 - FIRST RESPONDERS	0.00	0.00	4.09	4.09
01 - FIRST RESPONDERS	0.00	0.00	4.09	4.09
00001 - INTEREST	0.00	0.00	4.09	4.09
221 - HOME SECURITY TRAILER GRANT	0.00	0.00	6,191.80	6,191.80
01 - HOME SECURITY TRAILER GRANT	0.00	0.00	6,191.80	6,191.80
00003 - TRAILER GRANT	0.00	0.00	6,191.80	6,191.80
FINAL TOTALS	3,424,154.00	6,982.67	3,097,825.08	3,090,842.41

EXPENSE SUMMARY REPORT

JULY 1, 2013 – APRIL 30, 2014

Account	Budget			Unexpended
	Net	Debits	Credits	Balance
102 - GENERAL GVNT	469,489.00	266,231.16	55.00	203,312.84
01 - ADMINISTRATI	289,889.00	227,448.61	55.00	62,495.39
501 - SALARY/WAGES	183,436.00	150,422.84	0.00	33,013.16
01 - CLERICAL	76,887.00	62,304.73	0.00	14,582.27
02 - CLERICAL O/T	175.00	14.18	0.00	160.82
03 - CEO SALARY	27,618.00	23,353.37	0.00	4,264.63
04 - SELECTMEN	7,500.00	6,442.29	0.00	1,057.71
07 - TOWN MGR.	54,300.00	45,782.00	0.00	8,518.00
08 - BALLOT CLERK	800.00	371.25	0.00	428.75
90 - FICA	8,513.00	8,609.15	0.00	-96.15
92 - MEDICARE	3,648.00	2,013.48	0.00	1,634.52
94 - WORKERS COMP	1,610.00	1,532.39	0.00	77.61
96 - UNEMPLOYMENT	2,385.00	0.00	0.00	2,385.00
502 - EMPL BENEFIT	37,096.00	31,420.25	0.00	5,675.75
11 - RETIREMENT	1,600.00	1,425.87	0.00	174.13
30 - HEALTH	33,234.00	27,550.48	0.00	5,683.52
32 - DENTAL	1,362.00	1,430.62	0.00	-68.62
40 - HOL GIFT CER	900.00	1,013.28	0.00	-113.28
503 - GENERAL EXP.	56,957.00	33,359.96	55.00	23,652.04
01 - ADVERTISING	700.00	351.75	0.00	348.25

05 - SOFTWARE	5,500.00	121.76	0.00	5,378.24
10 - CLEAN SERVIC	4,500.00	2,738.00	0.00	1,762.00
13 - CONDOLENCE	100.00	100.00	0.00	0.00
14 - DEEDS	3,500.00	3,355.72	0.00	144.28
15 - DUES	2,400.00	2,083.25	0.00	316.75
16 - SECURITY	650.00	300.00	0.00	350.00
20 - MEAL ALLOW	150.00	12.04	0.00	137.96
21 - MILEAGE	5,500.00	2,345.00	0.00	3,155.00
25 - EMPLOY APPR	200.00	630.77	0.00	-430.77
30 - POSTAGE/PETT	5,150.00	993.75	0.00	4,156.25
31 - PRINTING	1,400.00	318.07	0.00	1,081.93
40 - SUPPLIES-OFF	5,500.00	9,011.21	0.00	-3,511.21
41 - TRAINING	1,200.00	577.15	55.00	677.85
42 - BOND INSUR	852.00	0.00	0.00	852.00
60 - VOLUN.RECOG.	100.00	0.00	0.00	100.00
61 - WEBSITE	475.00	0.00	0.00	475.00
63 - AUDIT	7,500.00	5,650.00	0.00	1,850.00
64 - COMPT REPAI	2,500.00	1,372.11	0.00	1,127.89
65 - COPIER	2,200.00	1,084.68	0.00	1,115.32
66 - FIRE ALARM	430.00	0.00	0.00	430.00
67 - COMPT SERVIC	3,500.00	1,060.00	0.00	2,440.00
70 - BALLOT SCAN	1,300.00	745.00	0.00	555.00
71 - EMAIL	600.00	348.33	0.00	251.67
72 - HOL PARTY	50.00	0.00	0.00	50.00
90 - MISC	1,000.00	161.37	0.00	838.63
504 - PROF & TECH	0.00	300.00	0.00	-300.00
20 - OXF CO RECYC	0.00	300.00	0.00	-300.00
505 - UTIL./OVRHD.	12,400.00	11,945.56	0.00	454.44
02 - ANIMAL CONTR	3,000.00	2,776.94	0.00	223.06
501 - SALARY/WAGES	1,125.00	194.33	0.00	930.67
503 - GENERAL EXP.	727.00	286.61	0.00	440.39
509 - MISC ITEMS	1,148.00	2,296.00	0.00	-1,148.00
03 - BEAUTIFICAT	0.00	36.45	0.00	-36.45
05 - BLDG & REPAI	6,500.00	6,736.45	0.00	-236.45
507 - PROPERTY	1,000.00	540.68	0.00	459.32
07 - B.O.A.	1,500.00	0.00	0.00	1,500.00
501 - SALARY/WAGES	645.00	0.00	0.00	645.00
503 - GENERAL EXP.	855.00	0.00	0.00	855.00
09 - CONSERVATION	800.00	22.50	0.00	777.50
10 - GENERAL ASSI	5,000.00	2,264.36	0.00	2,735.64
504 - PROF & TECH	5,000.00	2,264.36	0.00	2,735.64
11 - ELECT ASSIST	500.00	96.76	0.00	403.24
30 - FOOD ASSIST	400.00	0.00	0.00	400.00
40 - FUEL ASSIST	2,000.00	1,517.60	0.00	482.40
50 - RENTAL ASST.	2,000.00	650.00	0.00	1,350.00
52 - TELE.ASST.	100.00	0.00	0.00	100.00
13 - LEGAL	14,000.00	1,794.20	0.00	12,205.80
504 - PROF & TECH	14,000.00	1,794.20	0.00	12,205.80
15 - PLANNING BD.	3,400.00	1,212.43	0.00	2,187.57
501 - SALARY/WAGES	1,000.00	171.43	0.00	828.57
503 - GENERAL EXP.	2,400.00	1,041.00	0.00	1,359.00
20 - TAX ASSMT.	25,400.00	11,495.00	0.00	13,905.00
501 - SALARY/WAGES	20,200.00	10,900.00	0.00	9,300.00
503 - GENERAL EXP.	5,200.00	595.00	0.00	4,605.00
35 - TAX OVERLAY	100,000.00	0.00	0.00	100,000.00
36 - UNANTICIPATE	15,000.00	8,677.00	0.00	6,323.00
40 - YOUTH ACTIVI	5,000.00	3,767.22	0.00	1,232.78
501 - SALARY/WAGES	3,000.00	2,500.00	0.00	500.00
505 - UTIL./OVRHD.	100.00	60.90	0.00	39.10
506 - OTHER PURCH	1,900.00	1,206.32	0.00	693.68
103 - INSURANCES	16,550.00	17,236.00	0.00	-686.00

07 - PROPERTY/VEH	16,550.00	17,236.00	0.00	-686.00
104 - PBL SAFETY	49,590.00	49,063.39	0.00	526.61
01 - AMBULANCE	8,000.00	8,000.00	0.00	0.00
03 - FIRE DEPT	36,690.00	37,135.20	0.00	-445.20
07 - STREET LIGHT	4,900.00	3,928.19	0.00	971.81
105 - PBL WORKS	633,845.00	449,676.31	0.00	184,168.69
01 - PUBLIC WORKS	309,053.00	293,516.40	0.00	15,536.60
501 - SALARY/WAGES	154,718.00	129,348.91	0.00	25,369.09
09 - PUB WKS DIRE	42,995.00	36,284.38	0.00	6,710.62
10 - PUB WKS FULL	67,405.00	56,863.83	0.00	10,541.17
11 - PUB WKS O/T	8,000.00	6,355.85	0.00	1,644.15
14 - PUB WKS P/T	16,500.00	13,977.50	0.00	2,522.50
90 - FICA	8,320.00	7,093.49	0.00	1,226.51
92 - MEDICARE	2,000.00	1,659.15	0.00	340.85
94 - WORKERS COMP	7,475.00	7,114.71	0.00	360.29
96 - UNEMPLOYMENT	2,023.00	0.00	0.00	2,023.00
502 - EMPL BENEFIT	36,045.00	29,690.44	0.00	6,354.56
11 - RETIREMENT	1,450.00	1,088.34	0.00	361.66
30 - HEALTH	33,234.00	27,450.28	0.00	5,783.72
32 - DENTAL	1,361.00	1,151.82	0.00	209.18
503 - GENERAL EXP.	82,240.00	118,340.11	0.00	-36,100.11
01 - ADVERTISING	140.00	50.00	0.00	90.00
02 - ASPHALT MAIN	0.00	474.24	0.00	-474.24
06 - BUSH	500.00	53.98	0.00	446.02
08 - CEMETERY-MOW	6,400.00	1,755.00	0.00	4,645.00
09 - CEME.-SUPPLY	300.00	0.00	0.00	300.00
15 - DUES	500.00	272.47	0.00	227.53
18 - GAS & OIL	0.00	289.77	0.00	-289.77
23 - PW/MOWING	0.00	1,755.00	0.00	-1,755.00
35 - SAND/SALT	40,000.00	68,646.26	0.00	-28,646.26
36 - SUPPLIES-GEN	600.00	835.50	0.00	-235.50
50 - UNIFORMS	4,000.00	3,255.64	0.00	744.36
62 - MAINT PARTS	17,000.00	27,463.34	0.00	-10,463.34
504 - PROF & TECH	500.00	301.00	0.00	199.00
10 - DRUG TESTS	500.00	301.00	0.00	199.00
505 - UTIL./OVRHD.	6,850.00	4,256.56	0.00	2,593.44
02 - CELL PHONE	425.00	425.98	0.00	-0.98
03 - ELECTRICITY	2,600.00	2,434.10	0.00	165.90
12 - HEATING FUEL	2,800.00	553.31	0.00	2,246.69
34 - TELE/INTERNE	1,025.00	843.17	0.00	181.83
506 - OTHER PURCH	16,000.00	6,608.08	0.00	9,391.92
02 - SAND/GRAVEL	16,000.00	6,608.08	0.00	9,391.92
507 - PROPERTY	2,700.00	1,996.33	0.00	703.67
10 - PARKS/RECREA	2,500.00	427.58	0.00	2,072.42
11 - PORTA POTS	0.00	1,568.75	0.00	-1,568.75
20 - BEAUTIFICATI	200.00	0.00	0.00	200.00
509 - MISC ITEMS	10,000.00	2,974.97	0.00	7,025.03
53 - TIRES	10,000.00	2,974.97	0.00	7,025.03
02 - TRANSFER STA	150,044.00	107,554.52	0.00	42,489.48
501 - SALARY/WAGES	30,187.00	24,532.92	0.00	5,654.08
15 - TRANSFER STA	23,764.00	20,193.00	0.00	3,571.00
16 - TRANSFER O/T	150.00	433.44	0.00	-283.44
20 - TRANSFER P/T	2,400.00	1,096.00	0.00	1,304.00
90 - FICA	1,800.00	1,301.96	0.00	498.04
92 - MEDICARE	413.00	304.49	0.00	108.51
94 - WORKERS COMP	1,265.00	1,204.03	0.00	60.97
96 - UNEMPLOYMENT	395.00	0.00	0.00	395.00
502 - EMPL BENEFIT	11,532.00	9,534.02	0.00	1,997.98
30 - HEALTH	11,078.00	9,150.08	0.00	1,927.92
32 - DENTAL	454.00	383.94	0.00	70.06
503 - GENERAL EXP.	600.00	910.70	0.00	-310.70

32 - PROF/TECH	200.00	0.00	0.00	200.00
36 - SUPPLIES-GEN	400.00	750.70	0.00	-350.70
90 - MISC	0.00	160.00	0.00	-160.00
504 - PROF & TECH	105,000.00	70,874.75	0.00	34,125.25
20 - OXF CO RECYC	3,000.00	5,051.52	0.00	-2,051.52
46 - PINE TREE WA	102,000.00	65,823.23	0.00	36,176.77
505 - UTIL./OVRHD.	2,725.00	1,702.13	0.00	1,022.87
03 - ELECTRICITY	1,000.00	947.78	0.00	52.22
10 - FREON REMOVE	600.00	0.00	0.00	600.00
31 - PROPANE	700.00	456.58	0.00	243.42
34 - TELE/INTERNE	425.00	297.77	0.00	127.23
03 - DOT BLOCK	128,848.00	1,476.00	0.00	127,372.00
509 - MISC ITEMS	128,848.00	1,476.00	0.00	127,372.00
04 - FUEL	45,900.00	47,129.39	0.00	-1,229.39
505 - UTIL./OVRHD.	45,900.00	47,129.39	0.00	-1,229.39
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	650,938.00	113,019.22	0.00	537,918.78
01 - MT RD/BUSH R	113,541.00	0.00	0.00	113,541.00
02 - ROAD IMPROV.	101,929.00	0.00	0.00	101,929.00
03 - CAPITAL PROJ	431,468.00	113,019.22	0.00	318,448.78
04 - FIREWORKS	4,000.00	0.00	0.00	4,000.00
108 - DEBT	2,113,888.00	1,795,624.34	0.00	318,263.66
02 - SAD 72	1,909,495.00	1,591,251.34	0.00	318,243.66
51 - COUNTY TAX	204,393.00	204,373.00	0.00	20.00
109 - ALL OTHER	0.00	11,367.72	422.70	-10,945.02
01 - SERVICE CHRG	0.00	1,660.97	418.70	-1,242.27
09 - FUEL TAX REF	0.00	9,705.95	0.00	-9,705.95
29 - BOAT VESSEL	0.00	0.80	4.00	3.20
110 - ABATEMENTS	0.00	6,610.00	0.00	-6,610.00
Final Totals	3,947,905.00	2,722,433.14	477.70	1,225,949.56

CODE ENFORCEMENT OFFICER'S REPORT

This is a complete breakdown of permits issued by this office from April 1, 2013 to March 31, 2014.

Single Family Dwellings	10
Garages	5
Storage Sheds/Barns	11
Additions	5
Decks	1
Foundations	1
Misc.	<u>11</u>
Total	44

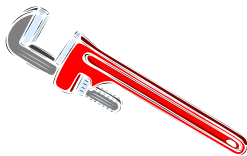
The Denmark Zoning Ordinance requires a building permit to be obtained prior to the commencement of any construction or placement of any new structure for any exterior alteration or addition exceeding 80 square feet in area and prior to the establishment of a use or change of use of a premise.

Respectfully submitted,
s/Michael A. Lee
CEO



PLUMBING INSPECTOR'S REPORT

This is a complete breakdown of the internal and external plumbing permits issued from April 1, 2013 to March 31, 2014.



External	20
Internal	<u>9</u>
TOTAL	29



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

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

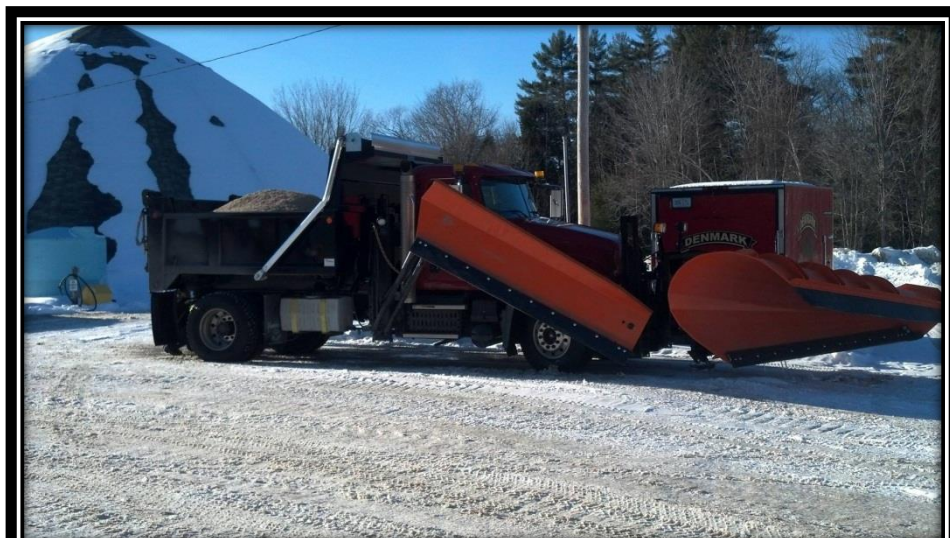


PUBLIC WORKS DEPARTMENT'S REPORT

This past winter was one of the longest that I can remember with multiple ice storms and many snow storms. The Public Works Equipment / Man Power/ and Budget took a severe beating. Projects for 2014 are ditching, installing new culverts, and adding gravel to a section of Rocky Knoll Road. We plan to rebuild part of Denmark Road from the end of the tar section to the intersection of Holiday Shores Road and Denmark Road. Overlaying parts of Hio Ridge and Hancock Pond roads and regular maintenance of all other roads and town properties is also planned.

Respectfully submitted,

S/Kenneth Richardson
Public Works Director



DENMARK FIRE DEPARTMENT REPORT

The Denmark Fire Department responded to 47 calls from 01/01/2013 to 12/31/2013:

1 - Power Lines down	1 – Search & Rescue
3 - Co Alarms	5 – Chimney fires
1 - Smoke investigations	3 – Standby
4 - Medical assistance	3 – False alarms
7 - Structure fires	5 – Forest fires
8 - Vehicle accidents	3 – Vehicle fires
2 - Unauthorized burning	1 – Person in distress

Thanks to Poland Spring, we have purchased a new outboard motor for our Rescue Boat.
Thanks to our Town Manager, we also received a grant for another enclosed trailer for rehab at emergencies.

Many thanks Ephrem.

The Denmark Fire Department is always looking for volunteers. There is a lot more to a fire scene then 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 dispatching, and making coffee and food are just a few of many things that we need help with. If you would like to help give us a call at 452-2310 or my home number at 452-2394. We meet the first Thursday of the month at 6:30 PM at the firehouse.

I am stepping down as Fire Chief on May 31, 2014. I feel very fortunate to have been Denmark's Fire Chief for the last 30+ years. Experiences and time spent with the people of the department have been invaluable, and I leave with many pleasant memories.

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.

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

DENMARK ROD AND GUN CLUB REPORT

The Denmark Rod and Gun Club formed in September of 2012, with the formal adoption of the club's bylaws. The club's mission is to defend, protect, and preserve the unalienable right to keep and bear arms and the outdoor heritage of hunting, shooting sports, trapping, and fishing.

Since the club's founding in September of 2012, we have held activities for both children and adults. For children we have offered hunter safety courses, fishing workshops, a summer fishing derby, and last month hosted a wood duck nesting box construction activity. The club has also sponsored scholarships for two Denmark children to attend a week-long Conservation Camp at Bryant Pond.

For adults we have offered hunter safety courses, firearm safety courses, fly tying classes, and a shooting competition.

We have been involved in numerous fund raising activities, highlighted by two successful ice-fishing derbies.

We are actively looking for new members of the club. If you are interested in joining the club, please contact our Vice-President and Head of Membership Rob Pingree.

The long-term goal of the club is to own a piece of land and to construct a shooting range. If you know of a piece of property that may be suitable for such a project, please contact the club President, John Wiesemann.

The Denmark Rod and Gun Club appreciates the support we have received from the residents of Denmark. For further information we can be found on Facebook and our website at www.denmarkrodandgunclub.org.

Respectfully submitted,
s/Sean Watson
Secretary
Denmark Rod and Gun Club



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
s/Rhonda Poliquin

CONSERVATION COMMISSION REPORT

It has been a momentous year for the Conservation Commission and for the Town of Denmark. The campaign for the Perley Mills Community Forest was a huge success, thanks to contributions from a wide spectrum of sources.

Individual gifts from Denmark residents, both seasonal and year-round, were an essential part of the mix, demonstrating local support for the project. Municipal contributions from the towns of Denmark and Bridgton, authorized at last year's town meetings, were likewise extremely important. As an indication of the regional significance of this property, a neighboring organization, Upper Saco Valley Land Trust, encouraged their members to support the campaign.

Without the efforts and expertise of Loon Echo Land Trust (LELT), this project could not have happened. They brought together funding from a wide range of sources, including their members, private foundations, and public programs.

Thanks to the successful campaign, LELT was able to close on the property in December of 2013, and is now the owner. A conservation easement has been created in discussions between the Commission, the Selectmen, and LELT. This will permanently protect the land from development and guarantee public access for recreation, hunting, and trapping, as well as allow the town to sustainably manage the forest resources.

At this year's Town Meeting, the Commission is asking the people of Denmark to accept from Loon Echo Land Trust the gift of the Perley Mills Community Forest, subject to the conservation easement. We feel that this will be a significant and enduring asset to the town and the surrounding region.

Respectfully submitted,
Denmark Conservation Commission
Terry Rhoads
Dianne Lewis

Jackie Macfarlane
Richard Snow
Katie Dunn
Chris Wentworth

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 at the Bicentennial Park. Our largest fundraiser 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

The Denmark Public Library has enjoyed another successful year. Our total number of patrons has increased to 439 and our circulation of books is now 2219. This too is an increase from last year. Our library service, “Overdrive”, has doubled in use this past year. We continue to purchase new books for adults and children. Storytime and our Summer Reading program are ever-popular events.

The Denmark library is proud to display a new American flag as well as a new “Open” flag. Improvements have been made to our parking lot and driveway to ensure safety for our patrons! Our newest sign, which was donated by a generous patron, will be on display soon.

We are pleased to report that Poland Spring continues to support the library with a Good Neighbor Grant. This enables the library to maintain its appearance and services to the patrons and visitors of Denmark.

The Denmark Public Library thanks all those who support us with time, effort, and other donations throughout the year.

Respectfully submitted,
s/Lynzee Murphy
President
Denmark Library Board of Directors

SACO RIVER CORRIDOR COMMISSION

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 is fortunate to have Elbridge Russell as its voice in the Commission. 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 in the fall of 2013 we completed our thirteenth successful season of our Saco River Basin Water Quality Monitoring Program. Currently, we have over 18 volunteers monitoring for dissolved oxygen, pH, turbidity, temperature, total Kjeldahl nitrogen, alkalinity, 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 September. 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 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/Christine Gouterman
Chairman

DENMARK HISTORICAL SOCIETY REPORT

P.O. Box 803
Denmark, Maine 04022

During the last year, the Society completed the renovation of the lower level of the Library. The cases are now completed and artifacts have been displayed and the DVD is hooked up. Also there has been a wall of wire completed to separate the historical side from the book storage area used by the Library adjacent to the meeting room providing security for our collection. We also held an Open House that was a lot of fun. We also mailed Newsletters to all Denmark residents to show them the quality of our newsletters.

A main function of the Society is to provide assistance in answering questions regarding past Denmark activities and genealogical information. While answering many of these inquiries, our limited personnel cannot always provide prompt service. We are trying to remedy this and ask for your understanding. We do appreciate donations of all information, photos and artifacts for our collection, which we are currently cataloging.

The Society meets on the second Monday of the month of March thru October at 7 PM in the lower level of the Library. Everyone is invited to attend, along with the various Workshops that are also conducted during the year and are noted in the Bridgton News.

Respectively submitted,

Daryl Kenison 5/9/14
President

ANGUS S. KING, JR.
MAINE

355 DORSEY SENATE OFFICE BUILDING
(202) 224-5344
Web site: <http://www.king.senate.gov>

United States Senate
WASHINGTON, DC 20510

COMMITTEES
ARMED SERVICES
BUDGET
INTELLIGENCE
RULES AND ADMINISTRATION

April 25, 2014

Town of Denmark
62 East Main Street
Denmark, Maine 04022

Dear Friends,

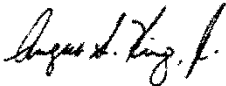
Since arriving to the U.S. Senate last January, I have been looking for ways to provide Mainers with improved access to federal services through the use of digital technology and on the ground outreach initiatives. Maine is a rural state and I know that traveling to our offices can present both logistical and financial challenges.

To help overcome those obstacles, I launched our signature **Your Government Your Neighborhood** outreach program in June 2013. Every other week members of my staff in Maine travel to different towns – ensuring that all 16 counties are served each month - to hold constituent office hours for local residents.

Over the past eleven months my work in Washington has been largely shaped by the four committees that I serve on: Armed Services, Intelligence, Budget, and Rules. These appointments allow me to engage on issues important to Maine and help craft legislation before it comes to the Senate floor. On the Armed Services Committee I work with my colleagues to honor our obligations to members of our armed forces both past and present, as well as ensure the continued strength, efficiency, and sustainability of our military. On the Intelligence Committee I work to effectively mitigate security threats facing our country while also establishing measures to guarantee that the privacy rights of U.S. citizens are protected. On the Budget Committee, I am working to ensure that necessary spending is tempered with fiscal responsibility, and my position on the Rules Committee allows me to push for procedural reforms that remove institutional inefficiencies and help move the country forward.

I am tremendously grateful for the opportunity to serve you and determined to keep you informed of my activities in Maine and Washington. As always, I welcome any thoughts, questions, or concerns that you may have. You can visit my website at <http://www.king.senate.gov> and provide your input there, or call our toll free in state line at 1-800-432-1599. In addition, our local numbers are as follows: Augusta (207) 622-8292, Presque Isle (207) 764-5124, and Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344.

Sincerely,



ANGUS S. KING, JR.
UNITED STATES SENATOR

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

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

In Maine call toll free 1-800-432-1599
Printed on Recycled Paper

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



Annual Report to the Town of Denmark

A Message from Senator James Hamper

Dear Friends and Neighbors:

It is an honor to represent you in the Maine Senate, and I am grateful for the opportunity.

Recently our state has experienced some encouraging economic news. Maine's unemployment rate is now at its lowest point since 2008. In fact, Maine has created 8,000 new jobs since 2010. In October, Maine was named by the Federal Reserve Bank of Philadelphia as one of eleven states with a significant growing economy. Despite this good news, we still have a lot of work ahead of us to improve our state's business climate and create new job opportunities.

The greatest accomplishment of the Legislature this past year was paying off Maine's \$500 million hospital debt. The debt was generated by services provided to MaineCare patients at the hospital and was a burden to our state's credit rating. The Legislature eventually adopted a plan proposed by the Governor, which uses the state's liquor contract as a source of revenue to pay the debt. Maine's hospitals received final payment for this longstanding debt this fall. My service on the Health and Human Services Committee allowed me to work on this proposal very closely.

The Legislature also passed a \$6.3 billion two-year budget. This budget raised the sales tax by 10 percent and the meals and lodging tax by 14 percent. These increased taxes went into effect October 1, 2013. The Legislature adopted a sunset to the new rates, returning rates to the previous levels on June 30, 2015. However, additional legislative action could extend those rates beyond that date. The budget also increased by 20 percent the amount of taxpayer money that will be used for political campaigns for the Maine Legislature. I did not vote in favor of the budget proposal when it came before the Senate. I could not support increasing taxes on Maine families while also voting to increase taxpayer funds for political campaigns. I believe Maine families deserve their hard earned money more than political candidates running for office.

Please feel free to contact me if you ever need my help in navigating the state bureaucracy. You may contact me in Augusta at 287-1505 or directly at 539-4586 or by email at senatorhamp@gmail.com.

I do send out regular legislative updates; if you wish to be included on this distribution list please send me your email address.

Sincerely,

Senator James Hamper



HOUSE OF REPRESENTATIVES
2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1440
TTY: (207) 287-4469

Jonathan L. Kinney

179 Beaver Berry Road
Limington, ME 04049
Residence: (207) 637-2366
E-mail: repkinney@gmail.com

January 2014

I would first like to thank the residents of Denmark for allowing me the honor of serving you in the Maine House of Representatives. It is a responsibility to be taken very seriously and I look forward to another challenging session in Augusta.

I look forward to continuing to serve on the Veterans and Legal Affairs Committee as we work on the legislation that has been submitted for our consideration. During this past session the committee worked on drafting the new 10-year State Liquor contract which was instrumental in Maine's Hospitals being paid back over \$490 million in combined state and federal Medicaid debt. Other topics the committee addressed this past session and will be continuing to work on this session include: the Maine National Guard, campaign financing and the Maine Clean Election Act, landlord-tenant laws, veteran's programs, Bureau of Alcohol and Lottery Operations, lobbyist registration, election laws, and governmental ethics.

Throughout this session, I will continue to advocate for greater government efficiency and accountability when issues concern the use of taxpayer dollars. The State continues to spend more money than it takes in, which led to a general sales tax increase and a sales tax increase on meals and lodging. We still have more work to do to slow state spending and I will continue to push for reforms so that our State lives within its means.

In addition, job creation and making Maine a better place to do business will remain top priorities of mine. Reports show that unemployment numbers have decreased because of policy changes made by the current Administration, but Maine still has much work to do to provide increased employment opportunities.

I encourage you to visit the Legislature's website at <http://www.maine.gov/legis> for up-to-date bill status information, public hearing dates, and roll call votes on legislation. If you would like to sign up to receive periodic updates from Augusta, please send me an email at repkinney@gmail.com.

Please do not ever hesitate to contact me with any questions, concerns, or thoughts that you have regarding legislative or state matters. It is with your input that I am best able to represent you.

Sincerely,


Jonathan Kinney
State Representative

REGISTRAR OF VOTER'S REPORT

Registered Voters on 4/30/2013	930
Names Added	13
Names Deleted	<u>34</u>
Total thru 4/30/2014	909

Democrats	207	23%
Republicans	297	33%
Unenrolled	382	42%
Green Independent	23	2%

VITAL STATISTICS REPORT

May 1, 2013 thru April 30, 2014

Births	10
Deaths	14
Marriages	6

HUNTING & FISHING LICENSES ISSUED

May 1, 2013 – April 30, 2014

<u>HUNTING LICENSES</u>	20
Archery	2
Expanded Archery Antlered	
Expanded Archery Antlerless	
Archery Fishing Combo	
Bear Permit	
Crossbow	
Coyote Night Hunting	8
Duplicate Licenses	2
Hunting & Fishing Combo	37
Junior Hunting	1
Military Hunting & Fishing	
Military Dependents Hunting & Fishing	
Military Dependents Hunting	
Migratory Waterfowl	5
Muzzle loading	1
Pheasant	
Small Game	
3 Day Small Game	
Spring-Fall Turkey/Second Spring Turkey	1
Resident over 70 License	1
Superpack	2
Non Resident Licenses	11
<u>FISHING LICENSES</u>	38
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:	131

RECREATIONAL REGISTRATIONS

May 1, 2013 - April 30, 2014

ATVs:

Non Resident	31
Resident	<u>69</u>
Total ATVs Registered:	100

BOATS:

Boats	320
Duplicate Boats	1
Personal Water Craft	12
Lake & River Protection	<u>23</u>
Total Boats Registered:	356

SNOWMOBILES:

Non Resident	51
Resident	99
Non Resident 3 day	<u> </u>
Total Snowmobiles Registered:	150

BOATS REGISTERED ON LINE: 74

DOG LICENSES

DOG LICENSES

May 1, 2013 - April 30, 2014

Males	16
Females	8
Male Neutered	91
Female Spayed	111
On-line	14
Kennels	<u> </u>
Totals	240

SCHOLARSHIPS

Denmark Lions Club Scholarship Fund for 2013 –

Total amount awarded - \$5,900.00

Recipients:

First-time applicants:

Cavanaugh, Megan	\$550.00
Fillmore-Patrick, Stella	550.00
Gerchman, Brenna	550.00
Gerchman, Logan	550.00
Gullikson, Jamie	550.00
LeGoff, Michael	550.00
LeGoff, Tyler	550.00
Schrader, Mark	550.00

Second-time applicants:

Blake, Chandler	\$250.00
Cronin, Evelyn	250.00
Durgin, Kayla	250.00
Newton, Taylor	250.00
Sargent, Zachery	250.00
Wiesemann, Charles	250.00

Elvira Davis Scholarship Fund for 2013 –

Total amount awarded - \$3,102.00

Recipient:

Cavanaugh, Megan Delaney - \$3,102.00

FY 2013 AUDIT



Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT

Board of Selectmen
Town of Denmark
Denmark, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the aggregate remaining fund information of the Town of Denmark, Maine, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the aggregate remaining fund information of the Town of Denmark, Maine as of June 30, 2013, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 10 and budgetary comparison information on page 33 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Denmark, Maine's basic financial statements. The combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual non-major fund financial statements are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

RHR Smith & Company

Buxton, Maine
October 25, 2013

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

(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, 2013. Please read it in conjunction with the Town's financial statements.

Financial Statement Overview

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

Basic Financial Statements

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

Government-Wide Financial Statements

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

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

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

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

- *Governmental activities* – The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). 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 position, and changes in net position of the Town's governmental activities. The Town's total net position increased by \$499,435 from \$3.92 million to \$4.42 million.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - increased to a balance of \$1,619,684 at the end of this year.

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

	<u>2013</u>	<u>2012</u>
Assets:		
Current and Other Assets	\$ 2,145,987	\$ 2,330,336
Capital Assets	<u>2,343,815</u>	<u>1,642,910</u>
Total Assets	<u>4,489,802</u>	<u>3,973,246</u>
Liabilities:		
Current Liabilities	46,562	41,978
Long-Term Debt Outstanding	<u>15,390</u>	<u>5,339</u>
Total Liabilities	<u>61,952</u>	<u>47,317</u>
Deferred Inflows of Resources:		
Prepaid taxes	<u>5,252</u>	<u>2,766</u>
Total Deferred Inflows of Resources	<u>5,252</u>	<u>2,766</u>
Net Position:		
Invested in Capital Assets,		
Net of Related Debt	2,343,815	1,642,910
Restricted:		
General fund	364,034	545,702
Special revenue funds	76,790	111,028
Permanent funds	18,275	22,065
Unrestricted	<u>1,619,684</u>	<u>1,601,458</u>
Total Net Position	<u>\$ 4,422,598</u>	<u>\$ 3,923,163</u>

Revenues and Expenses

Revenues for the Town's governmental activities increased by 6.02%, while total expenses decreased by 5.33 %. Most of the prior year revenues were consistent with the current year with the exception of intergovernmental revenues. A grant was received in the current year from FEMA for the purchase of fire equipment.

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

	<u>2013</u>	<u>2012</u>
Revenues		
Taxes:		
Property	\$ 3,026,492	\$ 3,046,554
Excise	239,435	244,723
Intergovernmental	404,479	174,515
Interest Income	21,087	28,636
Charges for services/fees	34,262	22,478
Other revenue	45,515	40,256
Total revenues	<u>3,771,270</u>	<u>3,557,162</u>
Expenses		
General government	341,134	342,114
Health and welfare	18,118	17,043
Public safety	92,924	64,182
Public works	522,034	509,518
Culture and recreation	25,793	22,582
County tax	204,143	206,295
Education	2,010,361	1,911,717
Unclassified	42,654	37,998
Capital outlay	14,674	344,765
Total expenses	<u>3,271,835</u>	<u>3,456,214</u>
 Change in Net Position	 499,435	 100,948
 Net Position - July 1, Restated	 <u>3,923,163</u>	 <u>3,822,215</u>
 Net Position - June 30	 <u><u>\$ 4,422,598</u></u>	 <u><u>\$ 3,923,163</u></u>

Financial Analysis of the Town's Fund Statements

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

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

	<u>2013</u>	<u>2012</u>
General Fund:		
Nonspendable	\$ 2,567	\$ 1,166
Restricted	364,034	545,702
Assigned	67,958	24,831
Unassigned	<u>1,334,517</u>	<u>1,414,194</u>
Total General Fund	<u>\$ 1,769,076</u>	<u>\$ 1,985,893</u>
Nonmajor Funds:		
Special Revenue Funds:		
Restricted	\$ 76,790	\$ 111,028
Assigned	91,405	100,276
Unassigned	(2,317)	-
Permanent Funds:		
Restricted	<u>18,275</u>	<u>22,065</u>
Total Nonmajor Funds	<u>\$ 184,153</u>	<u>\$ 233,369</u>

The general fund total fund balance decreased by \$216,817 over the prior fiscal year. The non-major fund balances decreased by \$49,216 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 assigned and unassigned fund balances.

The general fund actual revenues were in excess of budgeted revenues by \$141,759. This was a result of all of the budget lines being over budget with the exception of property taxes.

The general fund actual expenditures were under budget by \$640,435. All expenditure accounts were under budget with the exception of public safety.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2013, the net book value of capital assets recorded by the Town increased by \$700,905 over the prior year. The increase is the result of capital additions of \$769,870 less net capital disposals of \$1,332 and current year depreciation expense of \$67,633.

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

	<u>2013</u>	<u>2012</u>
Land	\$ 823,530	\$ 823,530
Buildings	430,614	459,046
Building improvements	48,517	50,943
Machinery & equipment	78,364	63,999
Vehicles	444,320	245,392
Infrastructure	<u>518,470</u>	<u>-</u>
Total	<u>\$ 2,343,815</u>	<u>\$ 1,642,910</u>

Debt

At June 30, 2013, the Town had no outstanding bonds or leases.

Currently Known Facts, Decisions, or Conditions

Economic Factors and Next Year's Budgets and Rates

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

Contacting the Town's Financial Management

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

TOWN OF DENMARK, MAINE
STATEMENT OF NET POSITION
JUNE 30, 2013

STATEMENT A

	Governmental Activities
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 1,842,816
Investments	65,190
Accounts receivable (net of allowance for uncollectibles):	
Taxes	190,642
Liens	38,580
Tax acquired property	2,567
Total current assets	<u>2,145,987</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	823,530
Buildings and equipment, net of accumulated depreciation	1,520,285
Total noncurrent assets	<u>2,343,815</u>
TOTAL ASSETS	<u><u>\$ 4,489,802</u></u>
LIABILITIES	
Current liabilities	
Accounts payable	\$ 13,966
Accrued expenses	21,720
Due to other governments	10,876
Total current liabilities	<u>46,562</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Accrued compensated absences	15,390
Total noncurrent liabilities	<u>15,390</u>
TOTAL LIABILITIES	<u>61,952</u>
DEFERRED INFLOWS OF RESOURCES	
Prepaid taxes	5,252
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>5,252</u>
NET POSITION	
Invested in capital assets, net of related debt	2,343,815
Restricted:	
General fund	364,034
Special revenue funds	76,790
Permanent funds	18,275
Unrestricted	1,619,684
TOTAL NET POSITION	<u>4,422,598</u>
TOTAL LIABILITIES AND NET POSITION	<u><u>\$ 4,489,802</u></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, 2013

Functions/Programs	Program Revenues				Net (Expense) Revenue & Changes in Net Position
	Expenses	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	
Governmental activities					
General government	\$ 341,134	\$ 32,779	\$ -	\$ -	\$ (308,355)
Health and welfare	18,118	-	-	-	(18,118)
Public safety	92,924	1,483	-	-	(91,441)
Public works	522,034	-	59,378	-	(462,656)
Culture and recreation	25,793	-	-	-	(25,793)
County tax	204,143	-	-	-	(204,143)
Education	2,010,361	-	-	-	(2,010,361)
Unclassified	42,654	-	-	-	(42,654)
Capital outlay	14,674	-	-	-	(14,674)
Total government	\$ 3,271,835	\$ 34,262	\$ 59,378	\$ -	\$ (3,178,195)

STATEMENT B (CONTINUED)

TOWN OF DENMARK, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	<u>(3,178,195)</u>
General revenue:	
Taxes	
Property taxes, levied for general purposes	3,026,492
Excise taxes	239,435
Grants and contributions not restricted to specific programs	345,101
Miscellaneous	<u>66,602</u>
Total general revenue	<u>3,677,630</u>
Change in net position	499,435
NET POSITION - JULY 1	<u>3,923,163</u>
NET POSITION - JUNE 30	<u><u>\$ 4,422,598</u></u>

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

STATEMENT C

TOWN OF DENMARK, MAINE

BALANCE SHEET – GOVERNMENTAL FUNDS

JUNE 30, 2013

	General Fund	Other Governmental Funds	Totals Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 1,731,588	\$ 111,228	\$ 1,842,816
Investments	-	65,190	65,190
Accounts receivable (net of allowance for doubtful accounts):			
Taxes	190,642	-	190,642
Tax liens	38,580	-	38,580
Other	6,192	-	6,192
Tax acquired property	2,567	-	2,567
Due from other funds	2,317	10,052	12,369
TOTAL ASSETS	<u>\$ 1,971,886</u>	<u>\$ 186,470</u>	<u>\$ 2,158,356</u>
LIABILITIES			
Accounts payable	\$ 13,966	\$ -	\$ 13,966
Accrued expenses	21,720	-	21,720
Due to other governments	10,876	-	10,876
Due to other funds	10,052	2,317	12,369
TOTAL LIABILITIES	<u>56,614</u>	<u>2,317</u>	<u>58,931</u>
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	5,252	-	5,252
Deferred property tax	140,944	-	140,944
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>146,196</u>	<u>-</u>	<u>146,196</u>
FUND BALANCES			
Nonspendable	2,567	-	2,567
Restricted	364,034	95,065	459,099
Assigned	67,958	91,405	159,363
Unassigned	1,334,517	(2,317)	1,332,200
TOTAL FUND BALANCES	<u>1,769,076</u>	<u>184,153</u>	<u>1,953,229</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 1,971,886</u>	<u>\$ 186,470</u>	<u>\$ 2,158,356</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 POSITION
JUNE 30, 2013

	Total Governmental Funds
Total Fund Balances	\$ 1,953,229
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	2,343,815
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	140,944
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued compensated absences	(15,390)
Net position of governmental activities	<u>\$ 4,422,598</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, 2013

	General Fund	Other Governmental Fund	Total Governmental Funds
REVENUE			
Taxes:			
Property	\$ 2,951,878	\$ -	\$ 2,951,878
Excise	239,435	-	239,435
Intergovernmental	200,053	204,426	404,479
Interest Income	17,680	3,407	21,087
Charges for services/fees	34,262	-	34,262
Other revenue	24,006	21,509	45,515
TOTAL REVENUE	<u>3,467,314</u>	<u>229,342</u>	<u>3,696,656</u>
EXPENDITURES			
Current:			
General government	311,948	-	311,948
Health and welfare	18,118	-	18,118
Public safety	79,339	-	79,339
Public works	487,121	-	487,121
Culture and recreation	25,793	-	25,793
County tax	204,143	-	204,143
Education	2,010,361	-	2,010,361
Unclassified	10,477	32,177	42,654
Capital outlay	539,001	244,211	783,212
TOTAL EXPENDITURES	<u>3,686,301</u>	<u>276,388</u>	<u>3,962,689</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(218,987)</u>	<u>(47,046)</u>	<u>(266,033)</u>
OTHER FINANCING SOURCES USES			
Operating transfers in	2,170	9,850	12,020
Operating transfers (out)	-	(12,020)	(12,020)
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,170</u>	<u>(2,170)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(216,817)</u>	<u>(49,216)</u>	<u>(266,033)</u>
FUND BALANCES - JULY 1	<u>1,985,893</u>	<u>233,369</u>	<u>2,219,262</u>
FUND BALANCES - JUNE 30	<u>\$ 1,769,076</u>	<u>\$ 184,153</u>	<u>\$ 1,953,229</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, 2013

Net change in fund balances - total governmental funds (Statement E)	<u>\$ (266,033)</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	769,870
Capital asset disposals	(1,332)
Depreciation expense	<u>(67,633)</u>
	<u>700,905</u>
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position.	<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>74,614</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Net Position	<u>-</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>(10,051)</u>
Change in net position of governmental activities (Statement B)	<u><u>\$ 499,435</u></u>

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



DEATHS

May 1, 2013 – April 30, 2014

<u>Name</u>	<u>Birth</u>	<u>Death</u>
Bennett, Edward	07-12-1931	07-17-2013
Dangers, Richard A	01-15-1928	06-12-2013
Flanders, Dennis H	11-24-1951	04-18-2014
Gilbert, Richard A	08-16-1941	01-23-2014
Hale, Melva	10-14-1922	07-11-2013
Jameson, Eddie A	09-09-1938	08-02-2013
Lee, Richard	04-15-1943	10-07-2013
McCue, Gaige K	02-26-1994	09-28-2013
Olsen, Peter Hathaway	04-27-1950	11-02-2013
Pickles, Rita C	03-24-1922	09-21-2013
Pingree, Edward P	03-12-1922	04-13-2014
Porter, Gerald	03-23-1939	03-31-2014
Stevens, Harold	11-04-1924	05-27-2013

Omitted in the 2013 Town Report

Parsons, Irene	03-16-1919	07-01-2012
----------------	------------	------------

