

2015

Town of Denmark Maine Annual Report 2015

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TOWN OF DENMARK, MAINE



ANNUAL REPORT
2015



**In Grateful Remembrance
to Denmark's Honored Patriots
150 Years
U.S. Civil War
April 12, 1861 – May 7, 1865**

Cover Photo – Pickerel Pond in the newly-acquired Perley Mills Community Forest. Photo courtesy of Loon Echo Land Trust.

ANNUAL REPORT TOWN OF DENMARK, MAINE

A report of the municipal officers of the Town of Denmark, Maine covering the period between July 1, 2014 and June 30, 2015. 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 5, 2015
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 6, 2015
9:00 AM to Adjournment
Voting on remaining articles in the Warrant
at the Municipal Building

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

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

The Selectmen meet the second and last Wednesday evenings of the month from 6:30 PM until the conclusion of business at the Municipal Building.

Telephone & E-Mail Quick Reference

Town Manager	207-452-8850	townmanager@denmarkmaine.org
Public Works	207-452-2310	krichardson@denmarkmaine.org
Town Clerk	207-452-2163	aday@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	207-890-8057 cell	
Fire Department	207-452-2300	dcostello@denmarkmaine.org

The mailing address for any town business is:
62 East Main Street, Denmark, Maine 04022
Town of Denmark's website: www.denmarkmaine.org



WE NOW ACCEPT CREDIT/DEBIT CARDS.

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TOWN OF DENMARK

CLERK'S OFFICE HOURS

Monday: CLOSED

Tuesday: 9 AM to 4:30 PM

Wednesday: 9 AM to 4:30 PM

Thursday: 9 AM to 4:30 PM

Friday: 9 AM to 4:30 PM

Saturday: Second & Last
Saturday of the month
9 AM-Noon

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

TOWN OFFICIALS

Selectmen, Assessors and Overseers of the Poor

Richard K. Mason, Jr. – 2017

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

Daniel Merhalski

Alvina Day

Frances (Micki) Warner

Cheryl Bond

Kenneth E. Richardson

Dana Costello

James Reed

Ken Richardson

Leslie Stanicki - 2016

Jacquie Frye

Dana Costello

Wayne Peabody-2013

William H. Healey, Jr.

Michael A. Lee

Michael A. Lee

Saco River Corridor Commission

Christopher Wentworth - 2017

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 - 2017

Russell Stacy - 2017

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 – 2017

Matthew Stacy – 2015

Melanie Lewis - 2017

Michael Berube - 2015

Planning Board

Luke Allocco, Chair - 2015

Mark Allen – 2017

Donna Dodge – 2016

Russell Stacy – 2015

Helen Ramsdell - 2015

Joseph Wightman -2016

William Sanborn - 2017

Committee to Assist Selectmen in Disposing of Tax-Acquired Property

Michael Berube - 2015

Bertram Stacy - 2015

Paul Kiesman, Jr. - 2015

Conservation Commission

Jay (Terry) Rhoads, III, Chair – 2016

Kathryn Dunn – 2016

Melanie Lewis – 2016

Diane Lewis – 2015

Richard Snow – 2015

Christopher Wentworth – 2017

Jacklyn MacFarlane - 2017

State Representative – District 69

Hon. Phyllis A. Ginsler

Home Address: 10 Blue Jay Lane, Bridgton, ME 04009

Telephone: 207-647-8257

Capitol Address: House of Representatives

2 State House Station

Augusta, Maine 04333

Telephone (207) 287-4469

Phyllis.Ginzler@legislature.maine.gov

State Senator – District 19

Hon. James M. Hamper

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

Capitol Address: Senate Chamber

3 State House Station

Augusta, Maine 04333

Telephone (207) 287-1505

senatorhamp@gmail.com

SELECTMEN'S COMMENTS

We would like to begin by first thanking all of Denmark's volunteers for their dedication and commitment to their fellow residents in the community. They are the glue that keeps the Town together and makes local government work.

The Selectmen would also like to thank the Town staff for their tireless efforts over this long year. It has been a year of transitions and challenges, and they have weathered them all with professionalism, grace and character. Especially to Kenny Richardson and the DPW crew, we say thank you for your commitment to the safety of the Townspeople through one of the longest and snowiest winters in recent memory. The former Town Clerk, Chery Booker, has retired and we are pleased that Alvina Day has moved into this role as the new Town Clerk. Micki Warner has moved up to the full time Deputy Clerk position and Cheryl Bond has joined the team as the Part-Time Deputy Clerk. We also bid farewell to Ephrem Parachak as he moves on to Naples as their Town Manager, and we welcome Dan Merhalski, as Denmark's new Town Manager. While this transition has been a long one, we are confident that the new staff, and old staff promoted to new positions, will continue to deliver professional, courteous service to the residents of this fine Town.

The Town will be deciding on a number of items on the ballot and at Town meeting this year, including the proposed Community Forest Ordinance, investigating accepting of the Mount Pleasant Cemetery on Denmark Road, and the donation of an historic millstone from the estate of Ora Brine. We are also deciding on the Town Budget for the coming year, and in keeping an eye to the future, the Selectboard has tried to maintain a level tax rate and a healthy surplus. As we learn more about the coming expansion at the Molly Ockett Middle School and its impact on the Town, we will need to plan carefully to ensure that the Town can keep service levels at their necessary threshold, while keeping a tight rein on spending to ensure a fiscally responsible Town government and a stable tax rate.

Lastly, there are always volunteer opportunities within the Town on various boards and committees. If you are interested in answering the call to serve, please contact the Town Manager for more information.

We hope to see everyone once again at the polls on June 5th, and Town Meeting on the 6th.

Respectfully Submitted,

s/Richard Mason, Jr.

s/Beverly Caparco

s/Edward Enos

TOWN MANAGER'S REPORT

Since beginning my tenure here in Denmark in September of last year, I have had the privilege of meeting many of the good people of this town and seeing first-hand just how special a community this is. I have greatly enjoyed meeting with residents and hearing from them their thoughts and concerns, and ways that they think the community can be better for everyone. It is my sincere hope that in the next year, I will be able to help the people of Denmark in their plans for this community, while also ensuring that the uniqueness that makes this town so dear to so many remains fixed and vibrant.

I'd like to thank Ken Richardson and the DPW crew for their dedicated services and hard work, especially during the long winter months. They have been a source of strength for the Town to rely on and have shown time and again that they are committed to the safety and welfare of the people of Denmark. I'd also like to thank Alvina Day and Micki Warner in the Town Clerk's office for their service. Alvina has taken over the reins of the department and is doing an admirable job. However, with her injury this past March, Micki has had to shoulder the burden of the preparations for Town Meeting, and she has done a marvelous job. Through the many long days and late nights, the searching for reports and the requirement to be self-taught in many of the aspects of this election and Annual Report cycle, she has carried out her duties with diligence, professionalism, and a smile, while never voicing a concern or hint of complaint for the increased work load. To these people, and the other members of the Town's staff, I wish to express my personal thanks and gratefulness to their examples of dedicated public service. They are all assets to this community and I could not do my job here without them.

The Town Budget for the coming year is proposed to be \$1,244,850, down nearly \$60,000 or 4.6% from the previous year. This figure was achieved despite substantial increases in the Town's insurance coverages including a \$10,000 increase in Worker's Compensation Insurance, \$30,000 in health insurance coverages and \$3,200 in property and vehicle insurances. Other areas generating upward pressure included a \$5,000 increase in recycling costs and upgrading one part-time position to full-time to meet the increased demands for services in the Town. However, even with these increases, the Budget Committee and Selectmen were able to find savings in other areas including a \$24,000 decrease in salaries, \$6,000 in maintenance expenses and over \$30,000 in elimination of previous payments on equipment. The proposed budget includes requesting the use of funds from the Town's surplus totaling \$377,000, while still maintaining a balance in the surplus of almost \$700,000. I'd like to thank the Budget Committee and the Selectmen for their dedication and the long hours of meetings that resulted in trimming the budget while maintaining service levels. It is their hard work and decision-making that has led to the budget reduction for this year.

Over the last several months, I have greatly enjoyed meeting many of the wonderful people of Denmark and discussing their concerns with them. I am available to meet with the public anytime during regular working hours, and have set up a specific time for meeting with and discussing the topics of the day with residents during Saturday Morning Coffee with the Manager. Every second and last Saturday of the month from 10:00 am to 12:00 pm, I am here to answer questions, discuss issues, review what the Town is working on and share a cup of joe with the people that I am privileged to serve. Please also feel free to contact me by phone at (207) 452-8850 or via e-mail at townmanager@denmarkmaine.org.

Sincerely,

S/Daniel J. Merhalski, MPA
Town Manager

TAX COLLECTOR/TOWN CLERK'S COMMENTS

To the Citizens of Denmark:

I became Town Clerk on January 10, 2015 after Cherylene Booker resigned effective on January 9. On behalf of the Citizens I believe I can say, "Thank You to Chery for your twenty years of service to the Town."

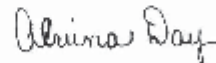
The last six years that Chery was Clerk, we had a three person staff. Micki Warner was awarded the position of full time deputy and that left a part-time position open. The end of January, the Board of Selectmen agreed to fill the part-time position at least until June depending on Town Meeting. On March 12, I slipped on the ice and broke my shoulder. This delayed filling the part-time position until the end of April. This could not have happened at a worst time, because in April we had property taxes due and town meeting nomination papers to prepare, petitions to certify and ballots to order, to name a few of the duties of Town Clerk and Deputies.

I want to thank Micki for the super job she has done under difficult circumstances. "Thank you, Micki." Town Manager, Dan Merhalski stepped in and helped whenever Micki asked, and for that I also want to say, "Thank you, Dan."

Last but certainly not least I must thank the Board of Selectmen, Rick Mason, Jr; Beverly Caparco; and Ed Enos for their support. It has been nice working for you and the citizens of Denmark.

I look forward to coming back to work with a full staff and lots of energy.

Sincerely,



Alvina Day
Town Clerk

**TOWN OF DENMARK
WARRANT FOR TOWN MEETING**

**Friday, June 5, 2015 and
Saturday, June 6, 2015**

To Frances Warner, 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 5th day of June, 2015 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 6th day of June, 2015 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. Three members of the Planning Board for terms of three years.
- c. One Director of the Maine Administrative School District #72 for a term of three years.
- d. One Alternate Director of the Maine Administrative School District #72 for a term of three years.

ARTICLE 3. To vote to see if the Town will enact an ordinance entitled “Community Forest Ordinance”.

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

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

ARTICLE 6. 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 2014-15 fiscal year as it deems advisable, provided that any such transfer is approved at a properly called public meeting of the Board of Selectmen. (*Selectmen Recommend this be done. Budget Committee Recommends this be done.*)

ARTICLE 7. 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 2014-15 fiscal year to the budget accounts that have overruns at the end of the 2014-15 fiscal year, provided that any such transfer is approved at a properly called public meeting of the Board of Selectmen. (*Selectmen Recommend this be done. Budget Committee Recommends this be done.*)

ARTICLE 8. To see if the Town will vote to appropriate the sum of \$228,640.00 from Anticipated Revenues to reduce taxes for the fiscal year of 2015-16 as detailed below:

Excise Tax Revenue	\$196,250.00
State Revenue Sharing	<u>\$32,390.00</u>
	\$228,640.00

(Selectmen Recommend this be done. Budget Committee Recommends this be done.)

ARTICLE 9. To see if the Town will vote to appropriate all funding received from the Maine Urban-Rural Initiative Program (URIP) for the 2015-2016 fiscal year for capital road projects.

URIP Funding FY 2014-15 (Last Year): \$53,968.00

(Selectmen Recommend this be done. Budget Committee Recommends this be done.)

ARTICLE 10. To see if the Town will vote to fix the date of October 21, 2015 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, 2016 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 11. 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 2015-16 fiscal year and to authorize such interest paid or abatements granted to be appropriated from overlay funds or, if necessary, from the Surplus (Unassigned Fund Balance).

(Selectmen Recommend this be done. Budget Committee Recommends this be done.)

ARTICLE 12. 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 13. To see if the Town will vote to authorize the Board of Selectmen to cover overruns in the 2015-16 fiscal year budget with overlay funds.

(Selectmen Recommend this be done. Budget Committee Recommends this be done.)

ARTICLE 14. 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.

(Selectmen Recommend this be done. Recommended by Budget Committee 3-2.)

ARTICLE 15. To see if the Town will vote to transfer all Snowmobile registration fees received in the 2015-16 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 16. 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, 2015 to June 30, 2016.
(Selectmen Recommend this be done. Budget Committee Recommends this be done.)

ARTICLE 17. To see if the Town will vote to raise and appropriate the sum of \$309,671.00 for Administration (Town Charges).
(Selectmen Recommend this be done. Budget Committee Recommends this be done.)

ARTICLE 18. 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 19. To see if the Town will vote to allocate from the Surplus (Unassigned Fund Balance) the sum of \$19,800.00 for Property & Vehicle Insurance coverage.
(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 \$90,000.00, and allocate from the Surplus (Unassigned Fund Balance) \$23,201.00, for the Transfer Station, Septic Waste Disposal and Recycling.
(Recommended by the Selectmen 2-1. Budget Committee Recommends \$40,000 be raised and appropriated, and \$73,201.00 allocated from the Surplus (Unassigned Fund Balance.))

ARTICLE 21. To see if the Town will vote to raise and appropriate the sum of \$403,521.31 for the Public Works Department.
(Selectmen Recommend this be done. Recommended by Budget Committee 4-1.)

ARTICLE 22. To see if the Town will vote to raise and appropriate the sum of \$4,900.00 for Street Lighting.
(Recommended by the Selectmen 2-1. Recommended by Budget Committee 4-1.)

ARTICLE 23. To see if the Town will vote to allocate from the Surplus (Unassigned Fund Balance) the sum of \$45,705.63 for the Fire Department.
(Selectmen Recommend this be done. Recommended by Budget Committee 4-1.)

ARTICLE 24. To see if the Town will vote to allocate from the Surplus (Unassigned Fund Balance) the sum of \$52,000.00 for Vehicle Fuel.
(Selectmen Recommend this be done. Budget Committee Recommends this be done.)

ARTICLE 25. To see if the Town will vote to allocate from the Surplus (Unassigned Fund Balance) the sum of \$8,000.00 for Ambulance Services.
(Selectmen Recommend this be done. Recommended by Budget Committee 4-1.)

ARTICLE 26. 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).
(Selectmen Recommend this be done. Budget Committee Recommends this be done.)

ARTICLE 27. To see if the Town will vote to raise and appropriate the sum of \$5,000.00 for General Assistance.
(Selectmen Recommend this be done. Budget Committee Recommends this be done.)

ARTICLE 28. To see if the Town will vote to allocate from the Surplus (Unassigned Fund Balance) the sum of \$10,000.00 for Legal Counsel Services.

(Selectmen Recommend this be done. Budget Committee Recommends this be done.)

ARTICLE 29. To see if the Town will vote to allocate from the Surplus (Unassigned Fund Balance) the sum of \$6,500.00 for the Building and Repair Fund.

(Selectmen Recommend this be done. Budget Committee Recommends this be done.)

ARTICLE 30. 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 31. To see if the Town will vote to raise and appropriate the sum of \$1,350.00 for the expenses of the Board of Appeals.

(Selectmen Recommend this be done. Budget Committee Recommends this be done.)

ARTICLE 32. To see if the Town will vote raise and appropriate the sum of \$5,500.00 for Denmark Youth Activities.

(Selectmen Recommend this be done. Budget Committee Recommends this be done.)

ARTICLE 33. To see if the Town will vote to raise and appropriate the sum of \$1,500.00 for the Denmark Conservation Commission.

(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 \$3,000.00 for Animal Control.

(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 \$4,000.00 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 36. To see if the Town will vote to allocate from the Surplus (Unassigned Fund Balance) \$200,000.00 for capital projects as detailed below:

	FY 2014-2015 APPROVED	FY 2015-2016 PROPOSED
Road Projects	\$150,000.00	\$100,000.00
Cemetery Repairs	\$2,000.00	\$1,000.00
Security System - Town Office	\$0.00	\$10,000.00
PW – Truck Lease Payment 2 of 3	\$50,000.00	\$47,000.00
GIS Software	\$0.00	\$1,700.00
Comprehensive Plan	\$0.00	\$2,000.00
Fire Prevention Program	\$0.00	\$10,000.00
Fire Dept. Equipment - Radios	\$0.00	\$10,300.00
Repairs for Grader	\$0.00	\$10,000.00
PW Garage Repairs	\$5,000.00	\$1,000.00
Grants	\$0.00	\$5,000.00
Chairs for Meeting Room	\$2,500.00	\$2,000.00
Salt Shed Roof	\$60,000.00	\$0.00
PW – ¾ Ton Pickup	\$37,000.00	\$0.00

FD Generator Match	\$3,000.00	\$0.00
Town Office Folding Chairs/Tables	\$2,500.00	\$0.00
<u>Dock – Moose Pond Boat Launch</u>	<u>\$4,000.00</u>	<u>\$0.00</u>
Total Capital Items	\$313,500.00	\$200,000.00

(Selectmen Recommend this be done. Budget Committee Recommends this be done.)

ARTICLE 37. 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.

(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 appropriate \$5,000.00 from Surplus (Unassigned Fund Balance) without the necessity of a town meeting for emergency municipal fuel expenditures, provided that such expenditures are approved at a regularly called meeting of the Board of Selectmen.

(Selectmen Recommend this be done. Budget Committee Recommends this be done.)

ARTICLE 39. To see if the Town will vote to raise and appropriate the sum of \$12,000.00 to meet unanticipated expenses and emergencies that occur during the 2015-16 fiscal year.

(Selectmen Recommend this be done. Budget Committee Recommends this be done.)

ARTICLE 40. To see if the Town will vote to raise and appropriate \$15,402.00 for Agency Requests as detailed below:

<u>Agency</u>	<u>Approved 2014-15</u>	<u>Proposed 2015-016</u>
LAKES ENVIRONMENTAL ASSOCIATION	\$1,000.00	\$1,000.00
DENMARK ART CENTER – CHILDREN’S PROG.	\$2,500.00	\$2,500.00
DENMARK LIBRARY	\$5,000.00	\$5,000.00
SENIORS PLUS	\$235.00	\$100.00
TRI-COUNTY MENTAL HEALTH	\$1,120.00	\$1,200.00
WESTERN MAINE TRANSPORTATION	\$300.00	\$230.00
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
HARVEST HILLS ANIMAL SHELTER	\$1,148.00	\$1,148.00
BRIDGTON CHAMBER OF COMMERCE	\$300.00	\$0.00
SEXUAL ASSAULT PREV. SERVS. (REACH)	\$250.00	\$250.00
LIFELIGHT FOUNDATION	\$0.00	\$574.00
SALVATION ARMY - LOCAL CHAPTER	\$500.00	\$500.00
BROWNFIELD FOOD PANTRY	\$0.00	\$500.00
	<u>\$15,253.00</u>	<u>\$15,402.00</u>

(Recommended by the Selectmen 2-1. Budget Committee Recommends this be done.)

ARTICLE 41. 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 2015-16 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.

(Selectmen Recommend this be done. Budget Committee Recommends this be done.)

ARTICLE 42. To see if the Town will vote to accept the donation of the Ora K. Brine Estate as detailed in the Letter of Conveyance from the heirs of Ora K. Brine. Such donation to be the millstone currently located on the estate of Ora K. Brine in Denmark, Maine. Such millstone shall be moved by the owner at no cost to the Town and shall be located on the site of the former water turbine mill on West Maine Street and Denmark Road.

(Selectmen Recommend this be done.)

ARTICLE 43. To see if the Town will vote to authorize the Board of Selectmen to explore the processes and procedures necessary to acquire the assets of the Mt. Pleasant Cemetery Association, including the real property located on Denmark Road, and to research the future estimated cost and expense of managing and maintaining the cemetery in the event that the Town acquires the same, which acquisition would require subsequent Town Meeting approval.

ARTICLE 44. To see if the Town will vote to accept the donation of \$50,000 from the Loon Echo Land Trust on the condition that the funds are used exclusively for the management and maintenance of the Town-owned Perley Mills Community Forest property; to establish the Perley Mills Community Forest Reserve Account and to deposit said donation therein; and to appropriate said funds as set forth in said donation and as the Board of Selectmen may approve from time to time.

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 5, 2015 between the hours of 2:00 P.M. and 3:00 P.M. for the purpose of correcting the list of voters.

Alvina Day, Registrar

ASSESSMENTS FOR 2015-2016

	Approved 2014-2015	Proposed 2015-2016	Approved Surplus 2014	Proposed Surplus 2015
Administration (Town Charges)	\$301,636	\$309,671		
Assessing	20,400	20,400		
Property & Vehicle Insurance	16,550	-0-		19,800
Transfer Station	-0-	90,000	108,375	23,201
Public Works Department	369,258	403,521		
Street Lights	4,900	4,900		
Fire Department	37,065	-0-		45,705
Vehicle Fuel	-0-	-0-	52,000	52,000
Ambulance	8,000	-0-		8,000
General Assistance	6,000	5,000		
Legal Counsel	10,000	-0-		10,000
Building & Repair	-0-	-0-	8,500	6,500
Planning Board	3,400	3,400		
Board of Appeals	1,500	1,350		
Recreation	4,500	5,500		
Conservation Commission	2,000	1,500		
Animal Control	3,000	3,000		
Fireworks	-0-	4,000	4,000	
Capital Road Projects	-0-	-0-	150,000	100,000
Capital Projects	-0-	-0-	163,500	100,000
Unanticipated Expenses	-0-	-0-	15,000	12,000
Lakes Environmental Association	1,000	1,000		
SeniorsPlus	235	100		
Tri-County Mental Health	1,120	1,200		
Western Maine Transportation	300	230		
Eastern Slope Airport	500	500		
Home Health Visiting Nurses	600	600		
Community Concepts	1,000	1,000		
Saco River Corridor Commission	300	300		
Harvest Hills Animal Shelter	1,148	1,148		
Bridgton Chamber of Commerce	300	-0-		
REACH	250	250		
Salvation Army-Local Chapter	500	500		
Brownfield Food Pantry	500	500		
Denmark Public Library	5,000	5,000		
Denmark Arts Center –				
Children's Programs	2,500	2,500		
Lifeflight Foundation	-0-	574		
Total	\$803,462	\$867,644	\$501,375	\$377,206
From Surplus	\$501,375	\$377,206		
GRAND TOTAL	\$1,304,837	\$1,244,850 (-\$59,986 or 4.6%)		

ASSESSOR'S REPORT

Real Estate	<u>\$297,539,890.00</u>
Total Assessed Value	\$297,539,890.00

Tax rate \$8.98

Exemption of Property:

Veteran's Exemption	\$ 394,000.00
Homestead Exemptions	<u>3,190,000.00</u>
Total Exemptions	\$ 3,584,000.00

REPORT OF TAX COLLECTOR

Thru 4/30/2015

2015 Taxes Committed, August 20, 2014	\$2,671,908.21
Paid to Treasurer	2,462,507.89
Abated by Assessors	2,132.66
2015 Taxes Paid in 2014	<u>11,074.43</u>
Uncollected Taxes	\$ 196,193.23

Taxes Collected:

2014 Tax Liens	\$ 7,894.88
2013 Supplemental Taxes	41,834.42
2014 Supplemental Taxes	3,213.59
2015 Supplemental Taxes	1,471.01
2015 Real Estate Taxes	2,462,507.89
2015 Prepayments	<u>4,290.16</u>
TAXES COLLECTED	\$2,521,211.95

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

2015 ABATEMENTS

<u>Acct.</u>	<u>Name</u>	<u>Amount</u>
225	Fitzpatrick, Niall & Jennifer R	424.31
840	Giarratani, Matthew	251.44
655	Kruczek, Andrew & Laurie	<u>308.37</u>
TOTAL		\$ 984.12

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	<u>1,566.15</u>
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	<u>3,059.76</u>
TOTAL		\$3,213.59

2015 SUPPLEMENTAL TAXES

2094	Davis, Peter	\$1, 471.01
68	Moore, Andrew & Donald	<u>1,084.00</u>
		\$2,555.01

TRUST FUNDS

Eugenia Parker Trust Fund

Balance 4/30/2014	\$ 1,232.37
Interest earned	<u>.60</u>
Balance 4/30/2015	\$ 1,233.37
Norway Savings Bank	

Robert Griffin Flag Fund

Balance 4/30/2014	\$ 1,321.99
Interest earned	<u>.67</u>
Balance 4/30/2015	\$ 1,322.66
Norway Savings Bank	

Cemetery Trust Fund

Balance 5/07/2014	\$15,829.63
Interest earned	<u>.89</u>
Balance 5/07/2015	\$15,830.52

DONATION FUNDS

Denmark Fire Department Donation Fund

Balance 4/30/14	\$15,406.88
Interest earned	4.54
Donations/Deposits	9,302.00
Expended	<u>- 15,941.71</u>
Balance 4/30/2015	\$ 8,771.71
Norway Savings Bank	

Denmark First responders Donation Fund

Balance 4/30/2014	\$7,111.92
Interest earned	3.83
Donations/Deposits	25.00
Expended	<u>0</u>
Balance 4/30/2015	\$7,140.75
Norway Savings Bank	

CEMETERY TRUST ACCOUNT BALANCES

As of 5/7/2015

	<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	\$ 15,829.10
Interest Earned		<u>1.42</u>
		\$ 15,830.52
To be expended to L.A. Berry Cemetery		<u>- 1.42</u>
		\$ 15,829.10

MISCELLANEOUS FUNDS

Capital Equipment/Improvement – CD

Balance 6/30/14	\$66,081.81
Interest earned	<u>524.73</u>
Balance 04/30/15	\$66,606.54
Norway Savings Bank	

Nestle Waters Water Monitoring Fund

Balance 6/30/14	\$63,554.85
Interest earned	74.19
Expended	- <u>1,456.80</u>
Balance 4/30/15	\$62,172.24

UNPAID 2015 REAL ESTATE TAXES

As of: 04/30/2015

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

Acct	Name ----	Amount Due
1229	ADAMS, STEPHEN A	1,027.94
1417	ALBANESE, JOHN MICHAEL	1,436.48
1867	ALBANESE, JOHN MICHAEL	227.01
629	ALLEN, DARRIN S & DOBBINS,	596.76
57	BAKER, GREGORY A	577.32
89	BAKER, GREGORY A	47.05
1507	BALABANIS, ELAINE F. - TRUSTEE	501.44
1946	BALDWIN, THOMAS H	1,789.13
303	BANKS, HENRY	470.33
305	BANKS, HENRY & KATHLEEN K	363.06
408	BARBER FAMILY LLC	3,505.79
1908	BARBER FAMILY, LLC	804.43
1106	BARBER, SHIRLEY SHAND, HEIRS OF	1,325.06
1980	BARTLETT, JAMES F & DEBORAH A	4.93
293	BARTON, PRISCILLA E, TRUSTEE OF	83.92
388	BAUER, WILLIAM H	75.43
414	BELL, BRUCE E	210.08
197	BEST, HOLLY	5.52
196	BEST, HOLLY R & WRIGHT, JOHN N	6.01
198	BEST, HOLLY R & WRIGHT, JOHN N	1,310.49
199	BEST, HOLLY R & WRIGHT, JOHN N	7.14
1517	BILODEAU, ALDEN & JOANNE M	274.20
331	BLISS, DAVID F.	552.49
1810	BORGES, FRANK	273.89
566	BOSDAL, JEFFREY	312.06
1470	BOUCHER, JOHN J	1,990.69
1760	BOUCHER, JOHN J	174.48
1469	BOUCHER, JOHN J & PATRICIA	5,011.46
1761	BOUCHER, PATRICIA B	270.30
2092	BOWLES, KELLY	170.98
584	BOWMAN, PHYLLIS A	259.44
1558	BOYER, WILLIAM E & ELLEN M	341.51
274	BRACKETT, THOMAS & ROXANNE &	314.75
1545	BREDAHL, STEVEN RICHARD	1,150.74
425	BRINE, ORA	393.77
394	BROOKS, JEFFREY & NANCY	997.95
2052	BURNS, LISA M	387.04
1637	BUSH, GERTRUDE, HEIRS OF	969.26
1661	BUSH, GERTRUDE, HEIRS OF	141.58
709	BUTTS, GERALD J & NANCY D	626.35
764	BUTTS, GERALD J & NANCY D	280.49
875	BYRNE, JANE L	1,524.08
1864	CADY, PAUL JR	89.80
1025	CAHILL, JEREMIAH & LINDA	1,426.65
272	CALLANAN, TINA	244.17
153	CALLANAN, TINA L	1,318.35
1958	CAMPBELL, KATHLEEN F & ROBERT S	1,191.69
133	CAPOZZI, JOSEPH E & GUERRETTE, C	616.70
1548	CARLSON, F ROY & WILLIAM ET ALS	5.27

1439	CHANDLER, CHRISTIAN T	1,422.25
2081	CHOYCE, RICHARD C.	471.17
676	COLEMAN, BRETT A	651.31
527	COMEAU, WALLACE J.	698.19
1654	CONKLIN, THOMAS & LYNDA &	845.24
1239	CONROY, THOMAS M & MELISSA D	2,409.92
1738	CRAW, LEROY W	727.02
137	CRONIN, DEBRA T	777.44
1831	CURLEY, MICHAEL	71.84
542	DAMBROSIO, ANGELO R & BEVERLY A	113.95
336	DANE BECK HOLDINGS TRUST	1,098.43
1473	DELGAUDIO, ANTHONY J	107.53
1474	DELGAUDIO, ANTHONY J	94.78
427	DEMMONS, JAMES	137.44
1074	DENMARK OXFORD TRUST	113.46
2009	DESROCHE, ROD	1,219.46
1090	DEVEREUX, PATRICIA A	1,071.85
1957	DIAMON, LEA D	211.86
1070	DOROTHY A CLUNIE TRUST	690.83
1135	DOROTHY A CLUNIE TRUST	258.31
1560	DOW, MARY L & WILLARD L	361.18
1329	DRAGO, VINNY	35.92
974	DRAKE FAMILY LIVING TRUST	2,258.74
1119	DREW, SHEILA	35.46
1340	DURHAM, CATHERINE S & KEITH A	1,330.21
1829	ERICKSON, JULIE & JEFFREY	42.65
1549	EWG REALTY TRUST	2,087.35
430	FARQUHARSON, DONALD A	273.89
2045	FENWICK, GEOFFREY	1,116.31
188	FIELD, LEONARD C	1,221.10
189	FIELD, LEONARD C	194.41
193	FIELD, LEONARD C	114.58
1251	FITZPATRICK, EARL W & ELEANOR	1,798.74
1015	FLANDERS, CECILE B & DENNIS	888.03
812	FODERO, MARK D & SALLY W	1,789.36
1391	FORSTER, KEN & DONNA	44.90
661	FOURNIER, BRUCE	326.96
660	FOURNIER, BRUCE A & DONNA	1,289.26
992	FOX, JENNIFER M	1,071.04
61	FRANCES, ELIZABETH J	235.41
1187	GALLIEN, WILFRED G JR & DARLENE	3,314.92
659	GENEST, MICHAEL P	314.66
113	GEORGE, PHILIP W	2,661.31
150	GILLIS, EUGENE M & EVELETH M	738.96
143	GLASGOW, STEPHEN B	1,199.14
1162	GOMPERT, DAVID C & CYNTHIA A	1,587.35
1271	GREENE, JENNIFER B.	1,264.29
1082	GREENE, MICHAEL T	608.03
420	GRIMM, JOHN	345.68
766	GUIDI, JAMES P	2,670.47
859	HALL, RAYMOND S JR & NANCY -	2,052.92
452	HALLAS, BRIAN HEIRS OF &	673.50
737	HANCOCK POND REALTY TRUST	1,494.90
1201	HANNIGAN, ROBERT G	869.53
924	HANSEN, RICHARD	2,648.02

856	HARK INC	1,675.13
1898	HASKELL, JUDITH M	197.56
1526	HEALY, JOANNE	1,433.66
682	HEWSON, DAVID J	586.14
651	HILL, BRENDA S	1,573.03
1149	HOLDEN, RICHARD C & LAURIE E	1,074.34
603	HOLMES, DAVID G	45.26
371	HOLMES, DAVID G.A. &	2,794.40
1702	HOUDE, DANIEL G & SHANNON L	178.79
1393	HUNKINS, JOSEPH & NANCY, TRUSTEES	1,441.42
456	HUNT, KAREN I	113.33
1373	HUPPE, ARRON P	11.01
521	HURLEY, MARLENE	563.63
633	HUSE, DANIEL B	2,166.25
810	ICE, GEOFFREY L & LINDA J	79.92
808	ICE, GEOFFREY L & LINDA J	1,122.36
1553	JASON, CHERYL A	205.64
1520	JAYNES, LAURA	1,410.62
1521	JAYNES, LAURA	489.27
807	JOHNSON, LARRY R	2.25
1435	JOHNSON, LESLIE T	515.40
1437	JOHNSON, LESLIE T &	815.65
1	JOHNSON, SETH THOMAS	99.68
996	JORDAN, JORDAN & LIMANEK	314.84
962	JORDAN, JOSEPH J. JR.	1,952.79
1223	JORDAN, MARY ELLEN	428.61
1784	KALLANDER, BARRY & CAROL	2.70
378	KALLANDER, BARRY L	1,804.84
964	KEATEN, DENNIS & MARY	1,068.71
507	KEITH, BARRY H	1,430.95
1955	KENT-PAUL, DEBRA	142.69
1113	KING, LOUIS B	1,520.00
82	KNIGHT, GEORGE C, ESTATE OF	267.60
842	KOIVU, RICHARD E JR	2.20
888	KOIVU, RICHARD E JR	0.06
226	KOZELL, MICHAEL & LINDA HEIRS OF	1,688.60
863	KRAUSHAAR, ELIZABETH	1,955.40
1083	LARHETTE, RICHARD K & KIMBERLY A	330.01
24	LAWRENCE, JOEL D.	403.51
598	LEARY, EDWARD & OLIVEIRA, RONALD F	315.92
674	LEARY, EDWARD & OLIVEIRA, RONALD F	317.80
1123	LEBLANC, ROBERT & SHARON	3,164.73
580	LESKE, NANCY SMITH	613.96
2058	LEWIS, MELANIE	499.87
636	LEWIS, MELANIE E	275.55
608	LIN, JENEVEN M	526.41
1511	LINDSTROM, GEOFF A & CHERYL D	256.60
39	LINNELL, ROBERT & RUTH	1,754.78
35	LINNELL, STEVEN J	149.92
667	LINSKEY, KATHLEEN M	79.25
151	LITTLEFIELD, PORTER	754.50
1586	LOGAN, JANET J & ROBERT Y SR &	1,671.00
846	LONG, TARYN M.	1,891.91
885	LONG, TARYN M.	128.86
2090	LORD, RYAN	268.19

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
1464	LYNCH, EDWARD J & BEATRICE, ESTATE OF	939.49
1756	LYONS, GARY W.	315.06
1303	LYTLE, BRADLEY D	2,450.01
1988	MAINE WOODLAND PROPERTIES	293.29
1570	MALZONE, RONALD A & KATHY A	122.15
323	MANCINI, JOSEPH & KAREN M	127.51
740	MARLOWE, PETER W SR	616.21
467	MARSH, BRIAN	507.41
1638	MARSH, MARY F & JOHN F & EBEN B	157.08
900	MARSHALL, BRUCE M.	654.06
276	MARTINDALE, HARRY F JR	657.33
1447	MARTINEZ, RUDOLPH	1,471.01
1639	MARY F. MARSH TRUST	149.65
296	MASSEY, TRACEY L	1,103.19
289	MATHEWS, JOHN & KATHLEEN M	1.10
291	MATHEWS, KATHLEEN	0.85
215	MCLEAN, JOHN	29.18
10	MCNEIL, DALE A & DANIEL M	194.61
1956	MEECH, CHARLES WILLIAM JR	289.83
797	MEEGAN, MARIE L - TRUSTEE	1,013.88
898	MEEGAN, MARIE L - TRUSTEE	31.28
360	MEEHAN, DEBORAH L.	1,459.88
287	MELLOR, JEFFREY M	249.64
453	MILLMAN, GERARD P	871.06
257	MONSON, RICHARD G	451.38
66	MOORE, ANDREW & DONALD	212.92
68	MOORE, ANDREW & DONALD	206.09
68	MOORE, ANDREW & DONALD	1,084.00
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
169	MORSE, LILLIAN B. LEE-MORSE	625.23
1571	MOULTON, JOYCE L	804.02
800	MRS MCGILLICUDDYS COTTAGE LLC	1,516.18
1040	NAGLE, DAVID & SHARON	481.15
163	NAGLE, DAVID & SHARON & LEE ANN	336.75
473	ONEILL, WILLIAM & MARIE	220.46
701	OSGOOD, JAMES A II	101.81
1058	OTIS, DAVID J & ANNE	1,205.57
1989	PAASCHE, ROSS	139.91
680	PACHECO, KEITH D	1,508.19
511	PANZONE, STEVEN & TRICIA L	118.98
448	PARROTT, ROBERT O	581.59
2082	PATRICK, JOHN K	500.27
906	PATT, THERESA	122.62
510	PAULINE, ROBERT F & MARIA S	467.05
535	PEABODY, BENJAMIN I	723.43
1651	PEIERLS, TIMOTHY & BENJAMIN	1,630.01
2024	PERHAM, KENNETH & HEIDI	256.29
1325	POTTER, DANNY	147.27

1452	POWERS, THOMAS & WELCH,	1,526.60
699	PRATT, ADDISON H JR	790.87
702	PRATT, ADDISON H JR	49.66
1307	PRATT, ROBERT & JEANETTE	1,147.28
827	RAGUSA, CHRISTOPHER A - TRUSTEE	1,256.79
731	RAGUSA, CHRISTOPHER A. - TRUSTEE	164.42
263	RAMSDELL, HELEN	1,075.72
454	RANDALL, JOSEPH	351.75
459	RANDALL, JOSEPH	657.07
1681	RANDALL, JOSEPH	939.13
266	RATNER, RICHARD S.	192.16
2079	RAYNSFORD, ELLEN A	94.56
552	REGAN, KATHLEEN J	244.97
1589	RICHARDSON, JAMES & WENDI	600.94
152	RICHARDSON, PHILIP R.	1,190.93
2054	RIVARD, TERESA M	311.52
1010	RUSSO, ELAINE - HEIRS OF	697.79
1767	S & G PARTNERS	691.46
221	SAKOVICH, GEORGE M	406.34
223	SAKOVICH, GEORGE M	306.93
1625	SAND POND SHORES TRUST	213.72
1023	SAWYER, EDITH B, ESTATE OF	348.24
1164	SCHABHETL, JOSEPH A & SHEILA M	107.13
270	SCHNEIDER, CATHERINE A	833.97
858	SCHWARTZ, KARL D	1,922.25
1763	SCOLARO, RAQUEL	187.23
705	SHAWNEE PEAK HOLDINGS INC.	291.85
1658	SMITH, MARILYN R.	2,956.93
118	SMITH, THOMAS DALE	766.90
604	SOCHET, IRA	439.81
2077	STACY, GREGORY R	737.55
1148	STASIEWSKI, WILLIAM & PATRICIA	1,568.27
1538	STEN FAMILY LLC	1,235.47
1102	STERNE, THOMAS C.	1,555.79
1104	STERNE, THOMAS C.	370.51
1218	STERNE, THOMAS C.	3,178.47
1785	STERNE, THOMAS C.	460.31
533	STOREY, SUZANNE	907.07
1129	SULLIVAN, ROBERT L, TRUSTEE OF	1,653.35
865	SUTHERLAND, TERRY A	1,563.60
1535	SUTTON, EDWARD L.	3,320.71
1382	SYLVESTER, RUSSELL	1,246.02
1385	SYLVESTER, RUSSELL	200.09
444	SYLVIA, ROBERT O & KAREN J	1,086.26
951	TABOR, RICHARD	967.86
1830	TABOR, RICHARD SCOTT	292.66
374	TARDIF, RONALD & JUDITH	659.49
714	TORREY, STEPHEN A JR	46.43
744	TORREY, STEPHEN A JR	2,605.82
1960	TRACY, WILLIAM ELLIOTT	526.68
299	TRAFTON, LARRY T SR	26.94
1961	TRAFTON, LARRY T SR	576.52
828	TRELA, S MICHAEL & PATRICIA	1,577.96
892	TRELA, S MICHAEL & PATRICIA	31.88
671	TRIEBER, BRUCE A & MAURA A	77.67

672	TRIEBER, BRUCE A & MAURA A	779.87
1039	TULLY, IAN CARVER	1,534.50
478	TURNER, DANIEL L & PATRICIA L	1,218.81
230	UPHAM, ELIHU J.A.	877.44
207	VALLEY, REED	777.40
770	VAN VOORHIS TRUST	2,090.27
528	WADE, JAMES A & MARYANN	779.33
851	WALKER, DANIEL	1,648.41
622	WALKER, GEORGE B	368.72
624	WALKER, GEORGE B	1,378.43
385	WEBB, GAYNOR D	1,443.15
1534	WELLS-GOODWIN, DANA-BETH	36.63
735	WHITE, JOSEPH & MARGARET	216.60
627	WHITE-EDMUNDS, JANICE	704.66
1438	WHITING, ROBERT & JOAN	2,000.97
1503	WHITING, ROBERT & JOAN	520.21
820	WILDE, CAROL B	1,504.28
243	WIST, JOSEPH F JR	680.10
4	WOITKO, DAVID L & BELINDA L	39.51

Total for 288 Accounts:

230,443.80

UNPAID 2014 TAX LIENS

As of: 04/30/2015

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

Acct	Name	Amount Due
1229	ADAMS, STEPHEN A	487.86
1810	BORGES, FRANK	337.78
272	CALLANAN, TINA	306.99
153	CALLANAN, TINA L	1,432.99
336	DANE BECK HOLDINGS TRUST	1,192.14
1340	DURHAM, CATHERINE S & KEITH A	1,432.30
1391	FORSTER, KEN & DONNA	100.50
660	FOURNIER, BRUCE A & DONNA	1,396.36
113	GEORGE, PHILIP W	699.77
150	GILLIS, EUGENE M & EVELETH M	832.65
766	GUIDI, JAMES P	2,821.03
1201	HANNIGAN, ROBERT G	954.96
924	HANSEN, RICHARD	2,797.77
651	HILL, BRENDA S	1,653.53
371	HOLMES, DAVID G.A. &	4.89
633	HUSE, DANIEL B	2,324.54
962	JORDAN, JOSEPH J. JR.	2,090.38
82	KNIGHT, GEORGE C, ESTATE OF	331.26
226	KOZELL, MICHAEL & LINDA HEIRS OF	1,816.63
598	LEARY, EDWARD & OLIVEIRA,	381.33
674	LEARY, EDWARD & OLIVEIRA,	383.28
1123	LEBLANC, ROBERT & SHARON	2,069.50
1303	LYTLE, BRADLEY D	2,592.60
1988	MAINE WOODLAND PROPERTIES	51.46
287	MELLOR, JEFFREY M	312.65
66	MOORE, ANDREW & DONALD	274.60

68	MOORE, ANDREW & DONALD	267.52
144	MOORE, ANDREW & DONALD	285.86
145	MOORE, DONALD O	363.36
244	MOORE, DONALD O	1,351.53
683	MORIN, JOHN W	379.93
1040	NAGLE, DAVID & SHARON	552.53
680	PACHECO, KEITH D	1,559.77
1452	POWERS, THOMAS & WELCH,	87.99
552	REGAN, KATHLEEN J	307.81
705	SHAWNEE PEAK HOLDINGS INC.	356.19
1148	STASIOWSKI, WILLIAM & PATRICIA	1,678.96
533	STOREY, SUZANNE	993.86
714	TORREY, STEPHEN A JR	102.09
744	TORREY, STEPHEN A JR	1,876.22
1961	TRAFTON, LARRY T SR	651.35
1039	TULLY, IAN CARVER	861.36
230	UPHAM, ELIHU J.A.	963.15
207	VALLEY, REED	859.50
Total for 44 Accounts:		42,578.73

AVAILABLE EXEMPTIONS FOR REAL ESTATE TAXES

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

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

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

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

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

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

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

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

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

REVENUE SUMMARY REPORT

JULY 1, 2014 – APRIL 30, 2015

Account	Budget Net	Debits	Credits	YTD Net
101 - REVENUES	3,401,654.00	13,450.48	3,073,131.96	3,059,681.48
01 - GENERAL TAXES	3,217,131.00	1,474.16	2,897,651.93	2,896,177.77
40000 - RE PP TAX REVENUE	2,984,831.00	0.00	2,674,463.33	2,674,463.33
40020 - MOTOR VEH EXCISE TAXES	208,000.00	1,474.16	202,647.42	201,173.26
40021 - BOAT EXCISE TAXES	7,000.00	0.00	1,918.00	1,918.00
40022 - RAPID RENEWAL EXCISE TAXES (MV	17,000.00	0.00	18,384.98	18,384.98
40023 - ON-LINE BOAT EXCISE TAXES (BT)	300.00	0.00	238.20	238.20
10 - LICENSES & PERMITS	3,200.00	0.00	3,194.00	3,194.00
40114 - TOWN PLUMBING FEES	2,400.00	0.00	3,185.00	3,185.00
40130 - DOG LICENSES ONLINE	800.00	0.00	9.00	9.00
20 - INTERGOVERNMENTAL REVENUES	155,723.00	0.00	131,199.59	131,199.59
40226 - STATE REVENUE SHARING	48,047.00	0.00	26,387.99	26,387.99
40227 - D.O.T. BLOCK GRANT	58,176.00	0.00	55,218.40	55,218.40
40230 - HOMESTEAD EXEMPTION	18,000.00	0.00	13,112.00	13,112.00
40231 - VETERAN REIMBURSEMENT	1,000.00	0.00	1,202.00	1,202.00
40232 - STATE GAS REIMBURSEMENT	3,000.00	0.00	515.40	515.40
40234 - TREE GROWTH	25,000.00	0.00	31,088.23	31,088.23
40235 - SNOMOBILE REIMBURSEMENT	0.00	0.00	781.16	781.16
40271 - CEMETERY REV	0.00	0.00	1.45	1.45
40281 - ROAD/ BRIDGE/DAM REVENUE	2,500.00	0.00	520.00	520.00
40282 - RD.EQUIP.MAINT. REVENUE	0.00	0.00	1,680.00	1,680.00
40284 - FIRE DEPT. EQUIPMENT	0.00	0.00	692.96	692.96
30 - TOWN CHARGES	22,000.00	1,683.83	27,365.15	25,681.32
40030 - COST & INTEREST ON TAXES	12,000.00	1,679.83	15,556.24	13,876.41
40300 - AGENT FEE	3,000.00	4.00	5,722.53	5,718.53
40301 - POSTAGE	0.00	0.00	105.95	105.95
40305 - CODE ENFORCEMENT FEE	7,000.00	0.00	5,754.98	5,754.98
40450 - MISC TOWN CHARGES REVENUES	0.00	0.00	225.45	225.45
40 - OTHER REVENUES	3,600.00	10,292.49	13,721.29	3,428.80
40301 - PLANNING BD FEES-ZONE/COND USE	500.00	0.00	1,036.00	1,036.00
40306 - BOARD OF APPEALS	100.00	0.00	69.00	69.00
40316 - CREDIT CARDS USEAGE	0.00	10,292.49	10,292.49	0.00
40334 - ANIMAL CONTROL OFFICER	0.00	0.00	538.00	538.00
40410 - INTEREST EARNINGS	3,000.00	0.00	119.16	119.16
40440 - INSURANCE CLAIMS & REFUNDS	0.00	0.00	1,666.64	1,666.64
102 - GENERAL GOVERNMENT	3,500.00	0.00	4,893.91	4,893.91
01 - ADMINISTRATION (T.CHARGES)	400.00	0.00	925.00	925.00
40411 - MUNIC. BLDG. RENTALS	400.00	0.00	925.00	925.00
10 - GENERAL ASSISTANCE	2,100.00	0.00	1,810.69	1,810.69
40228 - GA STATE REIMBURSEMENT	2,000.00	0.00	1,810.69	1,810.69
40236 - G A DONATIONS	100.00	0.00	0.00	0.00
40 - RECREATION (YOUTH ACTIVITIES)	1,000.00	0.00	2,158.22	2,158.22
40350 - YOUTH ACTIVITIES FUNDS	1,000.00	0.00	2,158.22	2,158.22
105 - PUBLIC WORKS	19,000.00	0.00	25,934.16	25,934.16
01 - PUBLIC WORKS	4,000.00	0.00	13,375.00	13,375.00
40358 - FIREWORKS	4,000.00	0.00	0.00	0.00
40360 - NEW PICK UP	0.00	0.00	13,375.00	13,375.00
02 - TRANSFER STATION	15,000.00	0.00	12,559.16	12,559.16
40320 - TRANSF.STATION FEES/TEL/STICKE	15,000.00	0.00	12,559.16	12,559.16

Account	Budget Net	Debits	Credits	YTD Net
216 - NESTLE WATER CONTRACT CONT'D				
216 - NESTLE WATER CONTRACT	0.00	0.00	58.88	58.88
01 - NESTLE WATER CONTRACT	0.00	0.00	58.88	58.88
00001 - INTEREST	0.00	0.00	58.88	58.88
217 - FIRE DEPARTMENT DONATION	0.00	0.00	1,207.28	1,207.28
01 - FIRE DEPARTMENT DONATION	0.00	0.00	1,207.28	1,207.28
00001 - INTEREST	0.00	0.00	2.28	2.28
00002 - MISC REVENUE	0.00	0.00	1,205.00	1,205.00
218 - FIRST RESPONDERS	0.00	0.00	2.37	2.37
01 - FIRST RESPONDERS	0.00	0.00	2.37	2.37
00001 - INTEREST	0.00	0.00	2.37	2.37
220 - FEMA FIREFIGHTER GRANT	0.00	0.00	180,738.00	180,738.00
01 - FEMA FIREFIGHTER GRANT	0.00	0.00	180,738.00	180,738.00
00003 - GRANT	0.00	0.00	180,738.00	180,738.00
221 - HOME SECURITY TRAILER GRANT	0.00	0.00	6,100.00	6,100.00
01 - HOME SECURITY TRAILER GRANT	0.00	0.00	6,100.00	6,100.00
00003 - TRAILER GRANT	0.00	0.00	6,100.00	6,100.00
Final Totals	3,424,154.00	13,450.48	3,292,066.56	3,278,616.08

EXPENSE SUMMARY REPORT

JULY 1, 2014 – APRIL 30, 2015

Account	Budget Net	Debits	Credits	YTD Net	Unexpended Balance
102 - GENERAL GVNT	373,371.00	267,272.86	50.00	267,222.86	106,148.14
01 - ADMINISTRATI	298,172.00	234,898.55	50.00	234,848.55	63,323.45
501 - SALARY/WAGES	186,899.00	151,810.47	0.00	151,810.47	35,088.53
01 - CLERICAL	79,194.00	67,803.31	0.00	67,803.31	11,390.69
02 - CLERICAL O/T	175.00	14.61	0.00	14.61	160.39
03 - CEO SALARY	28,447.00	24,053.83	0.00	24,053.83	4,393.17
04 - SELECTMEN	7,500.00	6,249.90	0.00	6,249.90	1,250.10
07 - TOWN MGR.	54,000.00	40,001.94	0.00	40,001.94	13,998.06
08 - BALLOT CLERK	850.00	489.75	0.00	489.75	360.25
90 - FICA	10,247.00	8,650.28	0.00	8,650.28	1,596.72
92 - MEDICARE	2,397.00	2,023.02	0.00	2,023.02	373.98
94 - WORKERS COMP	1,610.00	2,523.83	0.00	2,523.83	-913.83
96 - UNEMPLOYMENT	2,479.00	0.00	0.00	0.00	2,479.00
502 - EMPL BENEFIT	38,466.00	29,882.54	0.00	29,882.54	8,583.46
11 - RETIREMENT	1,600.00	1,411.48	0.00	1,411.48	188.52
30 - HEALTH	34,563.00	26,080.58	0.00	26,080.58	8,482.42
32 - DENTAL	1,403.00	1,290.48	0.00	1,290.48	112.52
40 - HOL GIFT CER	900.00	1,100.00	0.00	1,100.00	-200.00
503 - GENERAL EXP.	59,507.00	45,643.49	50.00	45,593.49	13,913.51
01 - ADVERTISING	800.00	512.25	0.00	512.25	287.75
05 - SOFTWARE	5,500.00	11,467.65	0.00	11,467.65	-5,967.65
10 - CLEAN SERVIC	4,000.00	3,115.50	0.00	3,115.50	884.50
13 - CONDOLENCE	100.00	66.90	0.00	66.90	33.10
14 - DEEDS	3,500.00	3,808.50	0.00	3,808.50	-308.50
15 - DUES	2,400.00	2,010.00	0.00	2,010.00	390.00

16 - SECURITY	650.00	628.75	0.00	628.75	21.25
20 - MEAL ALLOW	150.00	7.23	0.00	7.23	142.77
21 - MILEAGE	6,500.00	2,154.93	0.00	2,154.93	4,345.07
25 - EMPLOY APPR	200.00	370.53	0.00	370.53	-170.53
30 - POSTAGE/PETT	5,350.00	2,914.78	0.00	2,914.78	2,435.22
31 - PRINTING	2,000.00	59.91	0.00	59.91	1,940.09
40 - SUPPLIES-OFF	6,500.00	5,130.09	0.00	5,130.09	1,369.91
41 - TRAINING	1,000.00	745.00	50.00	695.00	305.00
42 - BOND INSUR	852.00	525.00	0.00	525.00	327.00
60 - VOLUN.RECOG.	100.00	0.00	0.00	0.00	100.00
61 - WEBSITE	475.00	0.00	0.00	0.00	475.00
63 - AUDIT	8,000.00	5,400.00	0.00	5,400.00	2,600.00
64 - COMPT REPAI	2,500.00	866.67	0.00	866.67	1,633.33
65 - COPIER	2,000.00	1,534.07	0.00	1,534.07	465.93
66 - FIRE ALARM	430.00	0.00	0.00	0.00	430.00
67 - COMPT SERVIC	3,500.00	2,681.06	0.00	2,681.06	818.94
70 - BALLOT SCAN	1,300.00	745.00	0.00	745.00	555.00
71 - EMAIL	700.00	250.00	0.00	250.00	450.00
72 - HOL PARTY	0.00	98.37	0.00	98.37	-98.37
90 - MISC	1,000.00	551.30	0.00	551.30	448.70
504 - PROF & TECH	0.00	300.00	0.00	300.00	-300.00
20 - OXF CO RECYC	0.00	300.00	0.00	300.00	-300.00
505 - UTIL./OVRHD.	13,300.00	7,262.05	0.00	7,262.05	6,037.95
02 - CELL PHONE	950.00	932.77	0.00	932.77	17.23
03 - ELECTRICITY	3,100.00	2,253.14	0.00	2,253.14	846.86
12 - HEATING FUEL	6,400.00	1,007.82	0.00	1,007.82	5,392.18
34 - TELE/INTERNE	2,850.00	3,068.32	0.00	3,068.32	-218.32
02 - ANIMAL CONTR	3,112.00	287.13	0.00	287.13	2,824.87
501 - SALARY/WAGES	1,237.00	107.39	0.00	107.39	1,129.61
	Budget			YTD	Unexpended
	Net	Debits	Credits	Net	Balance
Account					
102 - GENERAL GVNT CONT'D					
13 - A/C TOWN	1,112.00	99.75	0.00	99.75	1,012.25
90 - FICA	100.00	6.18	0.00	6.18	93.82
92 - MEDICARE	25.00	1.46	0.00	1.46	23.54
503 - GENERAL EXP.	727.00	179.74	0.00	179.74	547.26
21 - MILEAGE	727.00	179.74	0.00	179.74	547.26
509 - MISC ITEMS	1,148.00	0.00	0.00	0.00	1,148.00
10 - HARVEST HILL	1,148.00	0.00	0.00	0.00	1,148.00
05 - BLDG & REPAI	8,500.00	540.30	0.00	540.30	7,959.70
503 - GENERAL EXP.	7,500.00	540.30	0.00	540.30	6,959.70
03 - BLDG & REPAI	7,500.00	540.30	0.00	540.30	6,959.70
507 - PROPERTY	1,000.00	0.00	0.00	0.00	1,000.00
05 - EQUIPMT	1,000.00	0.00	0.00	0.00	1,000.00
07 - B.O.A.	1,500.00	176.22	0.00	176.22	1,323.78
501 - SALARY/WAGES	645.00	43.24	0.00	43.24	601.76
40 - BOA SECRETAR	600.00	40.17	0.00	40.17	559.83
90 - FICA	35.00	2.49	0.00	2.49	32.51
92 - MEDICARE	10.00	0.58	0.00	0.58	9.42
503 - GENERAL EXP.	855.00	132.98	0.00	132.98	722.02
01 - ADVERTISING	600.00	50.00	0.00	50.00	550.00
36 - SUPPLIES-GEN	255.00	82.98	0.00	82.98	172.02
09 - CONSERVATION	2,000.00	0.00	0.00	0.00	2,000.00
503 - GENERAL EXP.	2,000.00	0.00	0.00	0.00	2,000.00
36 - SUPPLIES-GEN	2,000.00	0.00	0.00	0.00	2,000.00
10 - GENERAL ASSI	6,000.00	3,831.91	0.00	3,831.91	2,168.09
504 - PROF & TECH	6,000.00	3,831.91	0.00	3,831.91	2,168.09
11 - ELECT ASSIST	500.00	653.48	0.00	653.48	-153.48
30 - FOOD ASSIST	400.00	0.00	0.00	0.00	400.00
40 - FUEL ASSIST	2,500.00	2,483.94	0.00	2,483.94	16.06
50 - RENTAL ASST.	2,500.00	694.49	0.00	694.49	1,805.51
52 - TELE.ASST.	100.00	0.00	0.00	0.00	100.00
13 - LEGAL	10,000.00	9,303.73	0.00	9,303.73	696.27

504 - PROF & TECH	10,000.00	9,303.73	0.00	9,303.73	696.27
42 - LEGAL EXPENS	10,000.00	9,303.73	0.00	9,303.73	696.27
15 - PLANNING BD.	3,400.00	1,035.67	0.00	1,035.67	2,364.33
501 - SALARY/WAGES	1,000.00	221.78	0.00	221.78	778.22
30 - PLAN BD.SECR	900.00	206.03	0.00	206.03	693.97
90 - FICA	70.00	12.76	0.00	12.76	57.24
92 - MEDICARE	30.00	2.99	0.00	2.99	27.01
503 - GENERAL EXP.	2,400.00	813.89	0.00	813.89	1,586.11
01 - ADVERTISING	100.00	208.25	0.00	208.25	-108.25
27 - DUES/SMRPC	474.00	0.00	0.00	0.00	474.00
36 - SUPPLIES-GEN	1,826.00	605.64	0.00	605.64	1,220.36
20 - TAX ASSMT.	20,665.00	10,151.40	0.00	10,151.40	10,513.60
501 - SALARY/WAGES	15,465.00	9,693.75	0.00	9,693.75	5,771.25
50 - ASSESSOR	13,200.00	9,693.75	0.00	9,693.75	3,506.25
52 - PC ADMIN	2,000.00	0.00	0.00	0.00	2,000.00
90 - FICA	200.00	0.00	0.00	0.00	200.00
92 - MEDICARE	65.00	0.00	0.00	0.00	65.00
503 - GENERAL EXP.	5,200.00	457.65	0.00	457.65	4,742.35
21 - MILEAGE	1,200.00	457.65	0.00	457.65	742.35
28 - TAX MAPS	4,000.00	0.00	0.00	0.00	4,000.00
Account	Budget Net	Debits	Credits	YTD Net	Unexpended Balance
102 - GENERAL GVNT CONT'D					
36 - UNANTICIPATE	15,000.00	0.00	0.00	0.00	15,000.00
509 - MISC ITEMS	15,000.00	0.00	0.00	0.00	15,000.00
23 - UNANT. EXPEN	15,000.00	0.00	0.00	0.00	15,000.00
40 - YOUTH ACTIVI	5,022.00	7,047.95	0.00	7,047.95	-2,025.95
501 - SALARY/WAGES	2,522.00	2,500.00	0.00	2,500.00	22.00
43 - REC.DIRECTOR	2,522.00	2,500.00	0.00	2,500.00	22.00
505 - UTIL./OVRHD.	0.00	60.90	0.00	60.90	-60.90
34 - TELE/INTERNE	0.00	60.90	0.00	60.90	-60.90
506 - OTHER PURCH	2,500.00	4,487.05	0.00	4,487.05	-1,987.05
30 - SPL PROGM	2,500.00	4,487.05	0.00	4,487.05	-1,987.05
103 - INSURANCES	16,550.00	18,680.00	0.00	18,680.00	-2,130.00
07 - PROPERTY/VEH	16,550.00	18,680.00	0.00	18,680.00	-2,130.00
502 - EMPL BENEFIT	16,550.00	18,680.00	0.00	18,680.00	-2,130.00
12 - PROP/VEHICLE	16,550.00	18,680.00	0.00	18,680.00	-2,130.00
104 - PBL SAFETY	49,965.00	49,858.07	0.00	49,858.07	106.93
01 - AMBULANCE	8,000.00	8,000.00	0.00	8,000.00	0.00
504 - PROF & TECH	8,000.00	8,000.00	0.00	8,000.00	0.00
01 - AMBULANCE	8,000.00	8,000.00	0.00	8,000.00	0.00
03 - FIRE DEPT	37,065.00	37,547.66	0.00	37,547.66	-482.66
501 - SALARY/WAGES	6,415.00	6,852.89	0.00	6,852.89	-437.89
41 - FIRE CHIEF	3,500.00	2,916.70	0.00	2,916.70	583.30
42 - ASST.FIRE CH	1,000.00	1,500.00	0.00	1,500.00	-500.00
90 - FICA	620.00	513.36	0.00	513.36	106.64
92 - MEDICARE	145.00	120.09	0.00	120.09	24.91
94 - WORKERS COMP	1,150.00	1,802.74	0.00	1,802.74	-652.74
503 - GENERAL EXP.	13,150.00	7,770.07	0.00	7,770.07	5,379.93
05 - SOFTWARE	1,200.00	1,653.00	0.00	1,653.00	-453.00
15 - DUES	500.00	0.00	0.00	0.00	500.00
17 - FD/PERCALL	5,500.00	3,863.30	0.00	3,863.30	1,636.70
29 - 1ST RESP TRA	1,000.00	100.00	0.00	100.00	900.00
32 - PROF/TECH	500.00	110.00	0.00	110.00	390.00
38 - 1ST RESP SUP	1,500.00	92.50	0.00	92.50	1,407.50
40 - SUPPLIES-OFF	450.00	583.59	0.00	583.59	-133.59
41 - TRAINING	1,500.00	83.20	0.00	83.20	1,416.80
90 - MISC	1,000.00	1,284.48	0.00	1,284.48	-284.48
505 - UTIL./OVRHD.	8,150.00	7,202.62	0.00	7,202.62	947.38
02 - CELL PHONE	0.00	318.25	0.00	318.25	-318.25
03 - ELECTRICITY	1,650.00	1,530.39	0.00	1,530.39	119.61

12 - HEATING FUEL	3,500.00	3,196.43	0.00	3,196.43	303.57
21 - HOSE/FITTING	2,000.00	1,362.15	0.00	1,362.15	637.85
34 - TELE/INTERNE	1,000.00	795.40	0.00	795.40	204.60
506 - OTHER PURCH	7,000.00	11,989.73	0.00	11,989.73	-4,989.73
01 - CLOTHING	1,500.00	1,764.70	0.00	1,764.70	-264.70
03 - EQUIP REPAIR	5,500.00	10,225.03	0.00	10,225.03	-4,725.03
509 - MISC ITEMS	2,350.00	3,732.35	0.00	3,732.35	-1,382.35
13 - PARADE	100.00	49.04	0.00	49.04	50.96
36 - EMERG.PREPAR	2,000.00	3,438.31	0.00	3,438.31	-1,438.31
38 - PHYSICALS	250.00	245.00	0.00	245.00	5.00
07 - STREET LIGHT	4,900.00	4,310.41	0.00	4,310.41	589.59
505 - UTIL./OVRHD.	4,900.00	4,310.41	0.00	4,310.41	589.59
	Budget			YTD	Unexpended
	Net	Debits	Credits	Net	Balance
Account					
104 - PBL SAFETY CONT'D					
33 - STREET LIGHT	4,900.00	4,310.41	0.00	4,310.41	589.59
105 - PBL WORKS					
01 - PUBLIC WORKS	367,524.00	295,704.04	0.00	295,704.04	71,819.96
501 - SALARY/WAGES	190,121.00	159,365.31	0.00	159,365.31	30,755.69
09 - PUB WKS DIRE	44,285.00	37,446.42	0.00	37,446.42	6,838.58
10 - PUB WKS FULL	93,904.00	78,815.37	0.00	78,815.37	15,088.63
11 - PUB WKS O/T	10,000.00	3,482.43	0.00	3,482.43	6,517.57
14 - PUB WKS P/T	19,000.00	17,393.59	0.00	17,393.59	1,606.41
90 - FICA	10,474.00	8,517.73	0.00	8,517.73	1,956.27
92 - MEDICARE	2,449.00	1,992.05	0.00	1,992.05	456.95
94 - WORKERS COMP	7,475.00	11,717.72	0.00	11,717.72	-4,242.72
96 - UNEMPLOYMENT	2,534.00	0.00	0.00	0.00	2,534.00
502 - EMPL BENEFIT	49,413.00	29,717.59	0.00	29,717.59	19,695.41
11 - RETIREMENT	1,450.00	1,123.45	0.00	1,123.45	326.55
30 - HEALTH	46,094.00	27,396.30	0.00	27,396.30	18,697.70
32 - DENTAL	1,869.00	1,197.84	0.00	1,197.84	671.16
503 - GENERAL EXP.	94,840.00	88,429.73	0.00	88,429.73	6,410.27
01 - ADVERTISING	140.00	100.00	0.00	100.00	40.00
06 - BUSH	500.00	157.03	0.00	157.03	342.97
08 - CEMETERY-MOW	6,800.00	0.00	0.00	0.00	6,800.00
09 - CEME.-SUPPLY	300.00	0.00	0.00	0.00	300.00
15 - DUES	500.00	154.99	0.00	154.99	345.01
22 - MISC HWY-R&B	14,000.00	12,897.81	0.00	12,897.81	1,102.19
35 - SAND/SALT	50,000.00	53,207.06	0.00	53,207.06	-3,207.06
36 - SUPPLIES-GEN	600.00	451.44	0.00	451.44	148.56
50 - UNIFORMS	4,000.00	2,665.30	0.00	2,665.30	1,334.70
62 - MAINT PARTS	18,000.00	18,796.10	0.00	18,796.10	-796.10
504 - PROF & TECH	500.00	64.00	0.00	64.00	436.00
10 - DRUG TESTS	500.00	64.00	0.00	64.00	436.00
505 - UTIL./OVRHD.	7,950.00	6,545.80	0.00	6,545.80	1,404.20
02 - CELL PHONE	925.00	590.55	0.00	590.55	334.45
03 - ELECTRICITY	2,600.00	2,414.62	0.00	2,414.62	185.38
12 - HEATING FUEL	3,400.00	2,691.03	0.00	2,691.03	708.97
34 - TELE/INTERNE	1,025.00	849.60	0.00	849.60	175.40
506 - OTHER PURCH	16,000.00	9,818.10	0.00	9,818.10	6,181.90
02 - SAND/GRAVEL	16,000.00	9,818.10	0.00	9,818.10	6,181.90
507 - PROPERTY	4,700.00	1,462.57	0.00	1,462.57	3,237.43
10 - PARKS/RECREA	4,500.00	1,387.77	0.00	1,387.77	3,112.23
20 - BEAUTIFICATI	200.00	74.80	0.00	74.80	125.20
509 - MISC ITEMS	4,000.00	300.94	0.00	300.94	3,699.06
53 - TIRES	4,000.00	300.94	0.00	300.94	3,699.06
02 - TRANSFER STA	108,175.00	83,929.70	0.00	83,929.70	24,245.30
501 - SALARY/WAGES	0.00	2,560.01	0.00	2,560.01	-2,560.01
15 - TRANSFER STA	0.00	537.60	0.00	537.60	-537.60
90 - FICA	0.00	31.93	0.00	31.93	-31.93
92 - MEDICARE	0.00	7.47	0.00	7.47	-7.47
94 - WORKERS COMP	0.00	1,983.01	0.00	1,983.01	-1,983.01

502 - EMPL BENEFIT	0.00	10,027.72	0.00	10,027.72	-10,027.72
30 - HEALTH	0.00	936.62	0.00	936.62	-936.62
32 - DENTAL	0.00	9,091.10	0.00	9,091.10	-9,091.10
503 - GENERAL EXP.	400.00	77.89	0.00	77.89	322.11
36 - SUPPLIES-GEN	400.00	77.89	0.00	77.89	322.11
	Budget			YTD	Unexpended
	Net	Debits	Credits	Net	Balance
Account					
105 - PBL WORKS CONT'D					
504 - PROF & TECH	105,000.00	67,506.67	0.00	67,506.67	37,493.33
20 - OXF CO RECYC	3,000.00	3,987.52	0.00	3,987.52	-987.52
46 - PINE TREE WA	102,000.00	63,519.15	0.00	63,519.15	38,480.85
505 - UTIL./OVRHD.	2,775.00	3,757.41	0.00	3,757.41	-982.41
03 - ELECTRICITY	1,000.00	916.50	0.00	916.50	83.50
10 - FREON REMOVE	600.00	567.00	0.00	567.00	33.00
31 - PROPANE	750.00	1,966.68	0.00	1,966.68	-1,216.68
34 - TELE/INTERNE	425.00	307.23	0.00	307.23	117.77
03 - DOT BLOCK	126,771.00	11,521.80	0.00	11,521.80	115,249.20
509 - MISC ITEMS	126,771.00	11,521.80	0.00	11,521.80	115,249.20
22 - DOT EXPENSES	126,771.00	11,521.80	0.00	11,521.80	115,249.20
04 - FUEL	52,000.00	33,460.91	0.00	33,460.91	18,539.09
505 - UTIL./OVRHD.	52,000.00	33,460.91	0.00	33,460.91	18,539.09
11 - VEH.FUEL	45,000.00	30,556.74	0.00	30,556.74	14,443.26
13 - FIRE DEPT	3,000.00	77.64	0.00	77.64	2,922.36
40 - OIL LUBE	4,000.00	2,826.53	0.00	2,826.53	1,173.47
106 - AGENCIES					
01 - AIRPORT	500.00	500.00	0.00	500.00	0.00
504 - PROF & TECH	500.00	500.00	0.00	500.00	0.00
05 - DONATIONS	500.00	500.00	0.00	500.00	0.00
02 - CHAMBER OF C	300.00	300.00	0.00	300.00	0.00
504 - PROF & TECH	300.00	300.00	0.00	300.00	0.00
05 - DONATIONS	300.00	300.00	0.00	300.00	0.00
04 - CHILDREN PRO	2,500.00	2,500.00	0.00	2,500.00	0.00
504 - PROF & TECH	2,500.00	2,500.00	0.00	2,500.00	0.00
05 - DONATIONS	2,500.00	2,500.00	0.00	2,500.00	0.00
05 - COMM CONCEPT	1,000.00	1,000.00	0.00	1,000.00	0.00
504 - PROF & TECH	1,000.00	1,000.00	0.00	1,000.00	0.00
05 - DONATIONS	1,000.00	1,000.00	0.00	1,000.00	0.00
07 - HOME HEALTH	600.00	600.00	0.00	600.00	0.00
504 - PROF & TECH	600.00	600.00	0.00	600.00	0.00
05 - DONATIONS	600.00	600.00	0.00	600.00	0.00
08 - L E A	1,000.00	1,000.00	0.00	1,000.00	0.00
504 - PROF & TECH	1,000.00	1,000.00	0.00	1,000.00	0.00
05 - DONATIONS	1,000.00	1,000.00	0.00	1,000.00	0.00
09 - LIBRARY	5,000.00	5,000.00	0.00	5,000.00	0.00
504 - PROF & TECH	5,000.00	5,000.00	0.00	5,000.00	0.00
05 - DONATIONS	5,000.00	5,000.00	0.00	5,000.00	0.00
11 - REACH	250.00	250.00	0.00	250.00	0.00
504 - PROF & TECH	250.00	250.00	0.00	250.00	0.00
05 - DONATIONS	250.00	250.00	0.00	250.00	0.00
12 - SACO RIVER	300.00	300.00	0.00	300.00	0.00
504 - PROF & TECH	300.00	300.00	0.00	300.00	0.00
05 - DONATIONS	300.00	300.00	0.00	300.00	0.00
13 - SALVATION AR	500.00	500.00	0.00	500.00	0.00
504 - PROF & TECH	500.00	500.00	0.00	500.00	0.00
05 - DONATIONS	500.00	500.00	0.00	500.00	0.00
14 - SENIORSPLUS	235.00	235.00	0.00	235.00	0.00
504 - PROF & TECH	235.00	235.00	0.00	235.00	0.00

Account	Budget Net	Debits	Credits	YTD Net	Unexpended Balance
106 - AGENCIES CONT'D					
05 - DONATIONS	235.00	235.00	0.00	235.00	0.00
15 - BROWN. FOOD	500.00	500.00	0.00	500.00	0.00
504 - PROF & TECH	500.00	500.00	0.00	500.00	0.00
05 - DONATIONS	500.00	500.00	0.00	500.00	0.00
16 - TRI-COUNTY	1,120.00	1,120.00	0.00	1,120.00	0.00
504 - PROF & TECH	1,120.00	1,120.00	0.00	1,120.00	0.00
05 - DONATIONS	1,120.00	1,120.00	0.00	1,120.00	0.00
17 - W M T	300.00	300.00	0.00	300.00	0.00
504 - PROF & TECH	300.00	300.00	0.00	300.00	0.00
05 - DONATIONS	300.00	300.00	0.00	300.00	0.00
107 - CAPITAL IMPR	850,364.00	303,844.55	0.00	303,844.55	546,519.45
01 - MT RD/BUSH R	113,541.00	60.00	0.00	60.00	113,481.00
509 - MISC ITEMS	113,541.00	60.00	0.00	60.00	113,481.00
53 - TIRES	113,541.00	60.00	0.00	60.00	113,481.00
02 - ROAD IMPROV.	101,929.00	101,929.00	0.00	101,929.00	0.00
509 - MISC ITEMS	101,929.00	101,929.00	0.00	101,929.00	0.00
27 - GENERAL	101,929.00	101,929.00	0.00	101,929.00	0.00
03 - CAPITAL PROJ	630,894.00	201,855.55	0.00	201,855.55	429,038.45
503 - GENERAL EXP.	42,024.00	0.00	0.00	0.00	42,024.00
02 - ASPHALT MAIN	42,024.00	0.00	0.00	0.00	42,024.00
509 - MISC ITEMS	588,870.00	201,855.55	0.00	201,855.55	387,014.45
15 - SALT SHED RO	60,000.00	0.00	0.00	0.00	60,000.00
29 - 3/4 PK WFLOW	37,000.00	3,246.49	0.00	3,246.49	33,753.51
31 - PW TRUCK	90,170.00	86,004.54	0.00	86,004.54	4,165.46
33 - ROAD PROJECT	290,800.00	97,681.14	0.00	97,681.14	193,118.86
34 - CEM REPAIRS	2,000.00	0.00	0.00	0.00	2,000.00
35 - ROCKY DITCH	94,400.00	8,630.98	0.00	8,630.98	85,769.02
37 - FD GEN.MATCH	3,000.00	1,481.00	0.00	1,481.00	1,519.00
43 - T.O. CHAIRS	2,500.00	0.00	0.00	0.00	2,500.00
44 - DOCK @ MOOSE	4,000.00	0.00	0.00	0.00	4,000.00
45 - GARAGE REPAI	5,000.00	4,811.40	0.00	4,811.40	188.60
04 - FIREWORKS	4,000.00	0.00	0.00	0.00	4,000.00
506 - OTHER PURCH	4,000.00	0.00	0.00	0.00	4,000.00
04 - FIREWORK	4,000.00	0.00	0.00	0.00	4,000.00
108 - DEBT	2,072,804.00	1,761,680.00	0.00	1,761,680.00	311,124.00
02 - SAD 72	1,866,753.00	1,555,629.00	0.00	1,555,629.00	311,124.00
509 - MISC ITEMS	1,866,753.00	1,555,629.00	0.00	1,555,629.00	311,124.00
19 - SAD 72	1,866,753.00	1,555,629.00	0.00	1,555,629.00	311,124.00
51 - COUNTY TAX	206,051.00	206,051.00	0.00	206,051.00	0.00
509 - MISC ITEMS	206,051.00	206,051.00	0.00	206,051.00	0.00
05 - COUNTY TAX	206,051.00	206,051.00	0.00	206,051.00	0.00
109 - ALL OTHER	0.00	2,297.53	0.00	2,297.53	-2,297.53
01 - SERVICE CHRG	0.00	2,296.53	0.00	2,296.53	-2,296.53
510 - SERVICE CHRG	0.00	2,296.53	0.00	2,296.53	-2,296.53
01 - SERVICE CHRG	0.00	2,296.53	0.00	2,296.53	-2,296.53
29 - BOAT VESSEL	0.00	1.00	0.00	1.00	-1.00
509 - MISC ITEMS	0.00	1.00	0.00	1.00	-1.00
109 - ALL OTHER CONT'D					
24 - BOAT VESSEL	0.00	1.00	0.00	1.00	-1.00
110 - ABATEMENTS	0.00	6,815.25	0.00	6,815.25	-6,815.25
01 - ABATEMENTS	0.00	6,815.25	0.00	6,815.25	-6,815.25
509 - MISC ITEMS	0.00	6,815.25	0.00	6,815.25	-6,815.25
99 - MISC EXPENSE	0.00	6,815.25	0.00	6,815.25	-6,815.25
Final Totals	4,031,629.00	2,849,169.71	50.00	2,849,119.71	1,182,509.29

Code Enforcement Officer's Report

This is a complete breakdown of permits issued by this office from April 1, 2014 to March 31, 2015.

Single Family Dwellings	13
Garages	3
Storage Sheds/barns	16
Additions	10
Decks	7
Foundations	1
Misc.	<u>19</u>
Total	69

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
Town Office: 207-452-2207 press 2
Cell Phone: 207-890-8057

Plumbing Inspector's Report

This is a complete breakdown of the internal and external plumbing permits issued from April 1, 2014 to March 31, 2015.

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

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

Projects for 2015 are TO FINISH ditching installing new culverts and adding gravel to a section of Rockyknoll.

Ditching parts of Denmark Rd

Put the finish coat of hot top on the new section of Denmark road by the boat ramp.

Repair work on cemeteries

Overlaying parts of Hio Ridge and Hancock Pond roads and regular maintenance of all other roads and town properties.

Respectfully submitted

S/Kenneth Richardson

Public Works Director

The Denmark Fire Department responded to 55 calls (01/01/2014 to 12/31/2014)

5- Power Lines Down	1-Search & Rescue
3- CO Alarms	1-Chimney Fire
5-Smoke Investigations	1-Standby
3-Medical Assistance	4-False Alarms
3-Structure Fires	2-Forest Fires
7-Vehicle Accidents	2-Vehicle Fires
1-Unauthorized burning	1-Person in Distress
12-Mutual Aid Calls	4-Storm Damage

Thank you to Ephrem for his hard work on the grant we received for our Mini-Pumper. Even after he left as Town Manager to work in Naples, he still put the effort in to finalize the grant.

The Denmark Fire Department is always looking for volunteers. There is more to a fire scene then going inside and putting the fire out. Some things volunteers can do are; Lay hose, Set up ladders, Help change air bottles, Direct traffic, Keep track of who is there, Radio dispatch, Make food and coffee these are just the few of many things that we need help with. If you would like to help give us a call at 452-2310 or my personal number is 233-3512. We meet the first Thursday of every month at 6:30 at the Fire house.

I feel very fortunate given the opportunity to become Fire Chief. I'd like to thank Ken Richardson for his years of service as fire chief for the Town of Denmark and everything that he has taught me over the years. There are lots of new ideas coming into the department but still keeping the old traditions.

Thank you to the clubs and people who have donated time and money to our cause.

Respectfully Submitted,

S/Dana Costello

Fire Chief



DENMARK PLANNING BOARD REPORT

This year the planning board dealt with a typical allotment of conditional use permits. The North Rock Cove subdivision on Moose pond, and working with Southern Maine Regional Planning to write the Denmark Community Forest Ordinance were this year's highlights.

We would like to thank Mike Lee, town CEO, for his continued guidance to the board. Also Micki Warner for always getting the story straight. I would personally like to thank the entire board for their hard work, some long nights, and the time we all give up. For those not returning Thank you for your service to the board and the town.

Respectfully submitted,
s/Luke Allocco,
Planning Board Chair

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/Chris Wentworth
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 to Town

June 5, 2015

This past year has seen the culmination of a multi-year project of the Conservation Commission, to acquire a Community Forest for the town of Denmark.

Following last year's successful campaign by Loon Echo Land Trust (LELT) and the Commission to purchase over 1400 acres of undeveloped woodland, on April 10th the Land Trust transferred the Perley Mills Community Forest to the town of Denmark.

The property is now protected by a conservation easement developed by LELT and the Board of Selectmen. The public is guaranteed access for traditional hunting, trapping, and recreational uses in perpetuity, and the town will be able to sustainably manage and harvest the timber resources.

The Planning Board, in consultation with the Board of Selectmen, has developed a Community Forest Ordinance, which will regulate use of the Forest. The Commission urges approval of the Ordinance by the townspeople at Town Meeting.

The Conservation Commission also assisted the Planning Board in their review of a proposed subdivision on Moose Pond. Several aspects of the original proposal were modified to reduce potential adverse impacts on the pond.

The Commission meets on an as-needed basis. If you have any land protection or environmental questions or concerns that you would like to bring to our attention, please contact our Chair, Terry Rhoads (452-2665), or any of our members.

Respectfully submitted,
Terry Rhoads (Chair)
Dianne Lewis (graphics)
Jackie MacFarlane
Katie Dunn
Richard Snow
Chris Wentworth
Melanie Lewis

DENMARK LIONS CLUB REPORT

*P.O. Box 868
Denmark, Maine 04022*

The Denmark Lions Club is honored to have so many loyal friends and volunteers from the community to help to us with our fundraising efforts. Many hands make light work and having fun-loving, good-natured volunteers makes the task even more rewarding! Thank you! Our Fryeburg Fair booth is the backbone of our fundraising and allows us to help make a positive difference in the community by offering scholarships for local college students, help provide funding for the Denmark Library, Denmark Congregational Church, Denmark Arts Center, Denmark Historical Society and the Denmark Volunteer Fire Department, to name a few. We are excited to again help provide area residents with a day of celebration and community by hosting the Beanhole supper, concert in the park and fireworks display to be held (as always) on the Saturday following the 4th of July. We appreciate the strong support for our events like the Red Cross Blood Drive, Turkey Shoot and the strong volunteer support shown for our booth at the Fryeburg Fair. We are very fortunate to have such an active community and we look forward to continuing to find ways to support and serve our beautiful town of Denmark.

Respectfully Submitted,
Nancy Sanborn
President



We Serve

DENMARK PUBLIC LIBRARY REPORT

Denmark Public Library Report

The Denmark Public Library has continued its mission of service to the community through programs for children and adults.

For children we have story- time on Wednesday mornings and then summer reading program during July and August. Our summer finale is a visit from Mad Science of Maine!

Adult interests are not overlooked. Lawyers in Libraries, held May 1st, helped several people know where to start to sort out legal issues. We hosted the Adult Education classes for HiSET (formerly the GED).

Our special programs include the Fiber Arts weekend that is held in June. Coming in August we have Farmer Minor and Daisy the pig!

We added 34 new patrons this year making our total of active patrons 442. As always, our Wi-fi continues to be popular.

We continue to update our library with purchases such as new chairs for the children's table and plan to add to our preschool offerings this summer.

With our past renovations completed we can focus on adding to our inventory with the latest and most popular books, videos, and DVD's.

Respectfully submitted,

s/ Lynzee Murphy

President

Denmark Library Board of Trustees

SACO RIVER CORRIDOR COMMISSION

“Communities Working Together To Protect Our Rivers”

The Saco River Corridor Commission (SRCC) works to protect the Ossipee, Little Ossipee and the Saco River through the standards, programs and laws described by the Saco River Corridor Act. The Maine legislature devised the Act in an effort to protect these great rivers after many citizens in the 20 surrounding towns approached them for help. Each of these 20 towns has an opportunity to be represented on the Commission by having the town appoint two people – a member and an alternate.

The Town of Denmark is fortunate to have Christopher Wentworth on the Commission. 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. 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.

We are pleased to report that we have completed our fourteenth successful season of our Saco River Basin Water Quality Monitoring Program in September, 2014. Currently, we have over 14 volunteers monitoring for dissolved oxygen, pH, turbidity, temperature, total Kjeldahl nitrogen, total phosphorus, orthophosphate, and *Escherichia coli*. We also do macro invertebrate testing and conductivity testing at many sites within the corridor. Our testing takes place on a bi-weekly schedule along the Saco, Ossipee, and Little Ossipee Rivers at 30 different locations during the months of May through September. All of the information relating to the past fourteen years of the Commission's monitoring program can be found on our website located at www.srcc-maine.org.

The Commission and staff work hard to keep the rivers clean and healthy, but we cannot do it alone. Anyone from Denmark interested in being on the Commission or 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



This is the 1st year of the Rufus Ingalls Award. **Rufus Ingalls** (August 23, 1818 – January 15, 1893) was



an American military general who served as the 16th Quartermaster General of the United States Army. In his forty years of Army service Rufus was stationed in many forts spanning the whole U.S. borders. Ingalls was born in the village of Denmark where His father Cyrus was a prominent local mill owner and politician who was among those at the Maine constitutional convention in 1819. Qualification for this award is dedication to preserving the history of Denmark. The recipient is chosen by an elected panel of Historical Society members, The 2014/2015 Ingalls Award goes to Terry Rhoads for his purchase and restoration of the Pat Jack Complex that is just west of the town dam. This complex consists of the old Post Office which is now known as Centennial Hall. Terry has put in a lot of hard work and resources into this project in the last year. He has had a large crew working on all the buildings repairing and painting them. The complex is looking great, if you missed the 2 open houses you will have a

chance to see the improvements on June 28th. Terry as owner of Centennial Hall has graciously offered the museum space to host our program titled “Yankee Ingenuity” about stories of life in rural Maine in the 1800s and early 1900s with Jo Radner June 28th at 2 PM. The Ingalls estate is located at the intersection of Rt.117 & 160 at the top of Mill Hill and is now owned by Peter & Julie Bruno.

Over the past year Denmark Historical Society has continued work to collect, catalog and protect items in the archives. In the next few months photographs and postcards in our collection will be scanned and then will be hosted on Maine Historical Society’s Maine Memory network. Many thanks go to Astria Fatica, JoAnne Harbourt, Patricia Largey, Cynthia Lee, Lyndsay Snow, and Jolene Snow for their assistance in organizing the archives. We are working to support community activities to promote small-town life. We are building a website. Please check it out at <http://www.denmarkhistoricalsociety.org>. We plan to add content often. With changing times we will rely less on writing and mailing our newsletter.

The caretakers of Ora Keller Brine have offered the millstone from Ora’s yard to the townspeople of Denmark. Along with Fritz Von Ulmer and Brian Grennan, we are working with the caretakers to move the millstone to the site of the former water turbine mill on West Maine Street and Denmark Road. This is one of two stones that came from one of the gristmills in the 1800’s that were located on Moose Pond. We recognize its importance to the early industrial history and development of Denmark. Please remember to vote at town meeting to accept ownership of the millstone! We wish to show our appreciation to past officers and active members – JoAnne Harbourt, Daryl Kenison, Helen Kenison, Ronald Kiesman and Patricia Largey. Without your vision and support we would be unable to move forward in our activities.

Our present slate of officers are Jerry Burnell, President; Terry Rhoads, Vice President; Clare McKeagney, Secretary, Daniel Eaton, Treasurer; and board of directors Daryl Kenison, Patricia Largey and Lee Ann Shand each of whom have worked over the past year to preserve and protect Denmark’s past, collect items in the present and prepare our collection and organization for the future. We welcome new members – come join us!

Respectfully Submitted,
Gerald Burnell
President

DENMARK ARTS CENTER ANNUAL REPORT

2014 was a great year at the DAC. The year began on a high note, when the Government of Denmark (the "other" one) sponsored a goodwill program featuring two young Danes playing a selection of Danish music for the good people of Maine. From there, through other concerts, full-to-bursting kids programs, and a fabulous Dam Jam which featured 9 Ghanaians drumming to kick it off (The most Ghanaians to simultaneously inhabit our town since its founding in 1807, by the way), the Summer program was our fullest and best yet.

Adding to that was our Capital Campaign to purchase an artist residence somewhere in the town, which saw strong support in its first phase, raising all of the \$75K targeted. We thank everyone who supported us, whether by donation, or by simply thinking good thoughts. Look for us to continue with this worthy project in the summer of 2015.

We look forward to our next season in 2015, and hope to see you down at the DAC!

Cheers,
Jamie Hook
Artistic Director, Denmark Arts Center

ANGUS S. KING, JR.
MAINE

350 Denison Street in District Office
(207) 224-5394
Website: <http://www.king.senate.gov>

United States Senate
WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
BUDGET
INTELLIGENCE
HUMAN RESOURCES AND ADMINISTRATION

Town of Denmark
62 East Main Street,
Denmark, ME 04022

Dear Friends,

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate in January of 2013. First off, I want to make sure you know how to reach my offices, as I welcome your thoughts, questions, or concerns. You can 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, Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344. You can also provide your input on our website at www.king.senate.gov.

Maine is a large state; I know that traveling to our offices can present logistical and financial challenges, which is why our team implemented an outreach program, **Your Government Your Neighborhood**. My staff has been traveling to communities throughout the state for two years now, hosting office hours for local residents. Since we began, we have made over 400 trips and plan to increase that throughout 2015.

If we haven't yet been to your town office, community library, or school, or hosted an informational table at a local non-profit, please let us know!

My work in Washington this year has been broad reaching, and I am committed to continue this work in a transparent and nonpartisan manner.

My projects have included:

- Overseeing national security and defense issues from ISIS to cybersecurity
- Continuing efforts to simplify student loans and make higher education more affordable
- Easing the regulatory burdens facing Maine businesses, farms, and schools
- Co-sponsoring budget initiatives for a smarter economic direction
- Supporting vital infrastructure and highway investments
- Tackling climate change mitigation and its long-term impacts
- Ensuring financial transparency in politics through campaign finance reform
- Promoting the growth of rural internet access
- Co-sponsoring legislation on help working families get paid leave to care for loved ones

I am tremendously grateful for the opportunity to serve you and will keep you informed of my activities in Maine and Washington.

Sincerely,



ANGUS S. KING, JR.
UNITED STATES SENATOR

623-61616
4 Capitol Drive, Suite 11
Augusta, ME 04301
(207) 622-8292

PRESCQUE ISLE
100 Anselmy Street, Suite A
Presque Isle, ME 04953
(207) 764-5124

SCARBOROUGH
1000 Congress Street, Suite 200
Scarborough, ME 04104
(207) 883-1588

WASHINGTON
333 US Capitol Hill, Suite 500
Washington, DC 20510
(202) 224-5344

127th Legislature
Senate of Maine
Senate District 19

Senator James M. Hamper
3 State House Station
Augusta, ME 04333-0003
(207) 287-1505

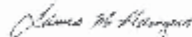
Dear Neighbors and Friends,

Thank you for entrusting me to work once again in the Maine Senate. It is a privilege to work with you and for you to better our communities and our region of Maine. I have served on numerous legislative committees and for the past two years I served on Health and Human Services. I am looking forward to my next two years serving as Chair on the Appropriations and Financial Affairs Committee. This committee's assignment is deciding how the state will spend your tax dollars over the next two years. The committee has a big task ahead and I am honored to be a part of it.

We were able to accomplish a great deal during the last session and I look forward to getting more done during the next two years. Paying back the hospitals, decreasing Maine's unemployment rate, and reforming our welfare system were all great victories during the most recent session. I will continue to work hard for Maine's people so that we can all continue to live prosperously.

Again, I am pleased to serve the people of Senate district 19. Thank you for entrusting me to represent you in Augusta. Please feel free to contact me if you ever need my help. My aide is also a resource that I encourage you to use. Annalise Haggerty can be reached by at 287-4884 or by email at annalise.haggerty@legislature.maine.gov. We are happy to assist in any way. I can be reached in Augusta at 287-1505 or by e-mail at senatorhamp@gmail.com. I look forward to your correspondence.

Sincerely,



James Hamper
State Senator

Fax: (207) 287-1527 • TTY (207) 287-1583 • Message Service 1-800-422-6960 • Web Site: legislature.maine.gov/senators

REGISTRAR OF VOTER'S REPORT

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

Democrats	216	23%
Republicans	299	32%
Unenrolled	389	42%
Green Independent	25	3%
Libertarian	1	

VITAL STATISTICS REPORT

May 1, 2014 thru April 30, 2015

Births	3
Deaths	11
Marriages	4

HUNTING & FISHING LICENSES ISSUED
May 1, 2014 – April 30, 2015

HUNTING

Hunting & Fishing Combo	46
Hunting Licenses	18
Archery Hunting	1
Expanded Archery	1
Archery Fishing Combo	
Bear Permit	2
Crossbow	
Coyote Night Hunting	7
Duplicate Licenses	
Apprentice Hunting	1
Junior Hunting	3
Military Hunting & Fishing	2
Military Dependents Hunting & Fishing	
Military Dependents Hunting	
Migratory Waterfowl	6
Resident Muzzleloader Hunting	1
Pheasant	
Small Game	
Non-Resident Small Game	1
Spring-Fall Turkey/Second Spring Turkey	5
Resident over 70 License	1
Resident Superpack	3
Non Resident Small Game	1
Non-Resident Hunting & Fishing	1

FISHING

Resident Fishing	27
Non-Resident Fishing	17
1 Day Fishing	4
3 Day Fishing	2
7 Day Fishing	
Salt Water Fishing Registry	2
Junior Fishing	
Total Licenses Issued:	152

RECREATIONAL REGISTRATIONS

May 1, 2014 - April 30, 2015

ATVs:

Non-Resident	39
Resident	<u>67</u>
Total ATVs Registered:	106

BOATS:

Boats	353
Personal Water Craft	3
Boat Registration Transfer	<u>2</u>
Lake & River Protection	<u>24</u>
Total Boats Registered:	382

SNOWMOBILES:

Non-Resident	80
Resident	119
Non-Resident 3 day	<u>6</u>
Total Snowmobiles Registered:	205

BOATS REGISTERED ON LINE: 108

DOG LICENSES

May 1, 2014 - April 30, 2015

Males	19
Females	12
Male Neutered	85
Female Spayed	101
On-Line	14
Kennels	
Totals	231

SCHOLARSHIPS

Denmark Lions Club Scholarship Fund for 2014 –

Total amount awarded- \$3,000.00

Recipients:

First-time applicants:

Abraham, Chelsey \$800.00

Blake, Alex \$800.00

Leblond, Shelby \$800.00

Second-time applicant:

Cavanaugh, Megan \$600.00

Elvira Davis Scholarship Fund for 2014 –

Total amount awarded - \$3,210.00

Recipients:

First-time applicants:

Leblond, Shelby \$1,070.00

Locke, Kylie \$1,070.00

Second-time applicant:

Cavanaugh, Megan \$1,070.00

TOWN AUDIT

March 30, 2014



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, 2014, 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

3 Old Orchard Road, Buxton, Maine 04093
Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609
www.rhsmith.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, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 10 and 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 as a whole.

RHR Smith & Company

Buxton, Maine
November 13, 2014

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2014**

(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, 2014. 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 decreased by \$152,548 from 4.42 million to \$4.27 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 - decreased to a balance of \$1,409,415 at the end of this year.

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

	<u>2014</u>	<u>2013</u>
Assets:		
Current and Other Assets	\$ 2,113,142	\$ 2,145,987
Capital Assets	<u>2,257,269</u>	<u>2,343,815</u>
Total Assets	<u>4,370,411</u>	<u>4,489,802</u>
Liabilities:		
Current Liabilities	77,427	46,562
Long-Term Debt Outstanding	<u>15,098</u>	<u>15,390</u>
Total Liabilities	<u>92,525</u>	<u>61,952</u>
Deferred Inflows of Resources:		
Prepaid taxes	<u>7,837</u>	<u>5,252</u>
Total Deferred Inflows of Resources	<u>7,837</u>	<u>5,252</u>
Net Position:		
Net Investment in Capital Assets	2,257,269	2,343,815
Restricted: General fund	519,341	364,034
Special revenue funds	65,639	76,790
Permanent funds	18,385	18,275
Unrestricted	<u>1,409,415</u>	<u>1,619,684</u>
Total Net Position	<u>\$ 4,270,049</u>	<u>\$ 4,422,598</u>

Revenues and Expenses

Revenues for the Town's governmental activities decreased by 15.27%, while total expenses increased by 2.71 %. Most of the prior year revenues were consistent with the current year with the exception of property taxes.

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

	<u>2014</u>	<u>2013</u>
Revenues		
Taxes:		
Property	\$ 2,662,947	\$ 3,026,492
Excise	260,181	239,435
Intergovernmental	156,274	404,479
Interest Income	22,218	21,087
Charges for services/fees	28,029	34,262
Other revenue	65,571	45,515
Total revenues	<u>3,195,220</u>	<u>3,771,270</u>
Expenses		
General government	341,477	341,134
Health and welfare	19,995	18,118
Public safety	81,180	92,924
Public works	599,132	522,034
Culture and recreation	21,192	25,793
County tax	204,373	204,143
Education	1,909,495	2,010,361
Unclassified	60,872	42,654
Capital outlay	110,053	14,674
Total expenses	<u>3,347,769</u>	<u>3,271,835</u>
Change in Net Position	(152,549)	499,435
Net Position - July 1	<u>4,422,598</u>	<u>3,923,163</u>
Net Position - June 30	<u><u>\$ 4,270,049</u></u>	<u><u>\$ 4,422,598</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>2014</u>	<u>2013</u>
General Fund:		
Nonspendable	\$ 9,932	\$ 2,567
Restricted	654,298	364,034
Assigned	9,286	67,958
Unassigned	1,068,250	1,334,517
Total General Fund	<u>\$ 1,741,766</u>	<u>\$ 1,769,076</u>
Nonmajor Funds:		
Special Revenue Funds:		
Restricted	\$ 65,639	\$ 76,790
Assigned	94,288	91,405
Unassigned	(817)	(2,317)
Permanent Funds:		
Restricted	18,385	18,275
Total Nonmajor Funds	<u>\$ 177,495</u>	<u>\$ 184,153</u>

The general fund total fund balance decreased by \$27,310 over the prior fiscal year. The non-major fund balances decreased by \$6,658 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 \$173,993. This was a result of all of the budget lines being over budget.

The general fund actual expenditures were under budget by \$901,784. All expenditure accounts were under budget with the exception of public safety, culture and recreation, and unclassified.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2014, the net book value of capital assets recorded by the Town decreased by \$86,546 over the prior year. The decrease is the result of current year depreciation expense of \$99,227 less capital additions of \$12,681.

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

	<u>2014</u>	<u>2013</u>
Land	\$ 823,530	\$ 823,530
Buildings	402,179	430,814
Building improvements	46,091	48,517
Machinery & equipment	72,077	78,364
Vehicles	415,661	444,320
Infrastructure	<u>497,731</u>	<u>518,470</u>
Total	<u>\$ 2,257,269</u>	<u>\$ 2,343,815</u>

Debt

At June 30, 2014, 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, 2014

STATEMENT A

	Governmental Activities
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 1,885,243
Investments	86,082
Accounts receivable (net of allowance for uncollectibles):	
Taxes	108,423
Liens	37,362
Other	6,100
Tax acquired property	9,932
Total current assets	<u>2,113,142</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	823,530
Buildings and equipment, net of accumulated depreciation	1,433,739
Total noncurrent assets	<u>2,257,269</u>
TOTAL ASSETS	<u><u>\$ 4,370,411</u></u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 39,790
Accrued expenses	22,116
Due to other governments	15,521
Total current liabilities	<u>77,427</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Accrued compensated absences	15,098
Total noncurrent liabilities	<u>15,098</u>
TOTAL LIABILITIES	<u>92,525</u>
DEFERRED INFLOWS OF RESOURCES	
Prepaid taxes	7,837
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>7,837</u>
NET POSITION	
Net investment in capital assets	2,257,269
Restricted:	
General fund	519,341
Special revenue funds	65,639
Permanent funds	18,385
Unrestricted	1,409,415
TOTAL NET POSITION	<u>4,270,049</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u><u>\$ 4,370,411</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, 2014

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue & Changes in Net Position
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Total Governmental Activities
Governmental activities					
General government	\$ 341,477	\$ 26,921	\$ -	\$ -	\$ (314,556)
Health and welfare	19,995	-	-	-	(19,995)
Public safety	81,180	1,108	-	-	(80,072)
Public works	599,132	-	58,612	-	(540,520)
Culture and recreation	21,192	-	-	-	(21,192)
County tax	204,373	-	-	-	(204,373)
Education	1,909,495	-	-	-	(1,909,495)
Unclassified	60,872	-	-	-	(60,872)
Capital outlay	110,053	-	-	-	(110,053)
Total government	<u>\$ 3,347,769</u>	<u>\$ 28,029</u>	<u>\$ 58,612</u>	<u>\$ -</u>	<u>(3,261,128)</u>

STATEMENT B (CONTINUED)
TOWN OF DENMARK, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2014

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	<u>(3,261,128)</u>
General revenue:	
Taxes	
Property taxes, levied for general purposes	2,662,947
Excise taxes	260,181
Grants and contributions not restricted to specific programs	97,662
Miscellaneous	87,789
Total general revenue	<u>3,108,579</u>
Change in net position	(152,549)
NET POSITION - JULY 1	<u>4,422,598</u>
NET POSITION - JUNE 30	<u>\$ 4,270,049</u>

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

STATEMENT C

TOWN OF DENMARK, MAINE

BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2014

	General Fund	Other Governmental Funds	Totals Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 1,784,065	\$ 101,178	\$ 1,885,243
Investments	-	66,082	66,082
Accounts receivable (net of allowance for doubtful accounts):			
Taxes	108,423	-	108,423
Tax liens	37,362	-	37,362
Other	6,100	-	6,100
Tax acquired property	9,932	-	9,932
Due from other funds	817	11,052	11,869
TOTAL ASSETS	<u>\$ 1,946,699</u>	<u>\$ 178,312</u>	<u>\$ 2,125,011</u>
LIABILITIES			
Accounts payable	\$ 39,790	\$ -	\$ 39,790
Accrued expenses	22,116	-	22,116
Due to other governments	15,521	-	15,521
Due to other funds	11,052	817	11,869
TOTAL LIABILITIES	<u>88,479</u>	<u>817</u>	<u>89,296</u>
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	7,837	-	7,837
Deferred property tax	108,617	-	108,617
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>116,454</u>	<u>-</u>	<u>116,454</u>
FUND BALANCES			
Nonspendable	9,932	-	9,932
Restricted	654,298	84,024	738,322
Assigned	9,286	94,288	103,574
Unassigned	1,068,250	(817)	1,067,433
TOTAL FUND BALANCES	<u>1,741,766</u>	<u>177,495</u>	<u>1,919,261</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 1,946,699</u>	<u>\$ 178,312</u>	<u>\$ 2,125,011</u>

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

TOWN OF DENMARK, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2014

	Total Governmental Funds
Total Fund Balances	\$ 1,919,261
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	2,257,269
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	108,617
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued compensated absences	(15,098)
Net position of governmental activities	<u>\$ 4,270,049</u>

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

STATEMENT E

TOWN OF DENMARK, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2014

	General Fund	Other Governmental Fund	Total Governmental Funds
REVENUE			
Taxes:			
Property	\$ 2,895,274	\$ -	\$ 2,895,274
Excise	260,181	-	260,181
Intergovernmental	156,274	-	156,274
Interest income	19,661	2,557	22,218
Charges for services/fees	28,029	-	28,029
Other revenue	48,011	17,580	65,571
TOTAL REVENUE	<u>3,207,430</u>	<u>20,117</u>	<u>3,227,547</u>
EXPENDITURES			
Current:			
General government	322,632	-	322,632
Health and welfare	19,995	-	19,995
Public safety	56,742	-	56,742
Public works	543,480	-	543,480
Culture and recreation	21,192	-	21,192
County tax	204,373	-	204,373
Education	1,909,495	-	1,909,495
Unclassified	37,224	23,648	60,872
Capital outlay	122,734	-	122,734
TOTAL EXPENDITURES	<u>3,237,667</u>	<u>23,648</u>	<u>3,261,515</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(30,437)</u>	<u>(3,531)</u>	<u>(33,968)</u>
OTHER FINANCING SOURCES USES			
Transfers in	3,127	-	3,127
Transfers (out)	-	(3,127)	(3,127)
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,127</u>	<u>(3,127)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(27,310)</u>	<u>(6,658)</u>	<u>(33,968)</u>
FUND BALANCES - JULY 1	<u>1,769,076</u>	<u>184,153</u>	<u>1,953,229</u>
FUND BALANCES - JUNE 30	<u>\$ 1,741,766</u>	<u>\$ 177,495</u>	<u>\$ 1,919,261</u>

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

TOWN OF DENMARK, MAINE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2014

Net change in fund balances - total governmental funds (Statement E)	<u>\$ (33,968)</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	12,681
Depreciation expense	<u>(99,227)</u>
	<u>(86,546)</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>(32,327)</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>292</u>
Change in net position of governmental activities (Statement B)	<u><u>\$ (152,549)</u></u>

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



DEATHS

May 1, 2014 – April 30, 2015

<u>Name</u>	<u>Death</u>
Eastman, Roger	01-13-2015
Field, Leonard	06-26-2014
Glatz, Evelyn	07-02-2014
Gove, Mary Eleanor	11-25-2014
MacDonald, Sylvia	06-06-2014
McCue, Claire	12-24-2014
Melanson, Richard	10-10-2014
Murdock, Ruth	05-08-2014
Stacy, Denise	11-12-2014
Walker, Mary	11-12-2014
Westleigh, Trafton	02-07-2015

