



*Town of Hollis*  
*Annual Report*

*July 1, 2013*  
*To*  
*June 30, 2014*

THE TOWN OF HOLLIS 2014 ANNUAL REPORT

IS DEDICATED TO

BOB LARRY

TOWN OF HOLLIS CUSTODIAN



Bob Larry was hired as Custodian for the Town of Hollis in the Spring of 1992. Bob usually comes to work early in the morning before anyone else arrives and gets the Town Hall and Community Buildings ready for the activities of the day. He works on many other projects every day and spends much time in the workshop in the Town Barn.

Bob was born in South Portland, graduated from Westbrook High, and has been living in Hollis for about the last 55 years. Previous to working as the Hollis custodian, Bob worked for companies such as Portland Rubber, Ametek, and Sherwin Williams. He went back to school and received a Certificate of Maintenance from Sanford Community Adult Education just before taking the job in Hollis. Some activities he enjoys outside of his job are crosswords and cooking and quite often treats the other Town employees with delicious snacks. Recently, Bob treated himself to a white convertible which he wanted for a long time.

..so if you see him grinning and cruising down the road in his convertible, give him a wave and smile!

## **Contents**

Dedication to Robert (Bob) Larry .....	2
Table of Contents .....	3
Boston Post Cane- Olga Bares .....	5
Municipal Officials Elected .....	6
Municipal Officials Appointed .....	7
Election Officials November 5, 2013 .....	8
Election Officials June 10, 2014 .....	9
Boards and Committees Members & Terms .....	10
Letter from Governor Paul R. LePage .....	12
Letter from Senator Susan Collins .....	13
Letter from Senator Angus S. King, Jr. ....	14
Letter from Congresswoman Chellie Pingree .....	15
Letter from State Senator District #31, Linda M. Valentino .....	16
Letter from State Representative District #16, Donald R. Marean .....	17
Letter from Hollis Board of Selectmen .....	18
Animal Control .....	19
Assessing Letter .....	20
Code Enforcement Office Letter .....	21
Hollis Fire & Rescue .....	22
Parks & Recreation .....	24
Public Works .....	27
Births .....	28
Hollis Christmas Fund .....	29
In Rememberence 2012 .....	30
In Rememberence 2013 .....	31
In Rememberence June of 2014 .....	32
Marriage(s) .....	33
Dog Licensing .....	34
Candidate Results .....	36
Warrant Articles Totals .....	37
Warrant for June 10, 2014 & Voting Results .....	38
Accessory Dwelling Unit Ordinance (Approved 6/14) .....	44
Budget Committee Ordinance (ordinance Amended 6/14) .....	47

Budget Committee Letter .....	51
Conservation Commission .....	52
Planning Board .....	53
Board of Appeals .....	54
Hollis Center Library .....	55
Salmon Falls Library .....	57
Hollis Equestrian Park .....	58
Saco River Community Television .....	59
Saco River Corridor Commission Report .....	60
Webmaster's Report .....	61
Delinquent Taxes .....	62
Auditor's Letter .....	70
Auditor's Report .....	73
Warrant for the Annual Town Meeting June 9, 2015 .....	122



*Photo used Courtesy of John Paul Rondeau*



# Boston Post Cane

## History

In August, 1909, Edwin A Grozier, The Publisher of the Boston Post Newspaper, forwarded to the Selectmen in 700 small New England Towns a gold headed ebony cane with the request that it be presented to the oldest male citizen of the Town, to be used by him as long as he lives and at his death handed down to the next oldest citizen of the town. The Newspaper began this, what is now a tradition in many Maine towns, to generate publicity for the newspaper. The Boston Post Cane was once a prominent newspaper, entered in decline and went out of business in 1957.

The canes were made in New York from ebony shipped in seven –foot lengths from the Congo in Africa. They were cut into cane lengths, seasoned for six months, turned on lathes to the proper thickness, coated and polished. The canes had 14 Karat gold heads two inches long, decorated by hand with a ferruled tip. The head has the inscription, Presented by the Boston Post to the oldest citizen of the various communities.

Massachusetts, New Hampshire, Rhode Island and Maine were the primary recipients of these canes. No Connecticut towns were included and only two towns in Vermont. In 1930 after some controversy, eligibility for the cane was opened up to women as well as men.

Currently the Cane is presented to Hollis' Oldest Citizen and then taken back to Town Hall to be stored for safekeeping.

## Hollis Recipient

On March 17, 2014, The Hollis Selectmen; Brian Atkinson, David McCubrey and River Payne presented Olga Bares with the Boston Post Cane and a Certificate at her residence on Dennett Road. At 98 years old, she is the oldest resident of Hollis. Her daughter Tina Toomey was present as well as two of her caregivers and their children. Olga was very delighted with the Cane.

Olga moved to Maine from New York about 35 years ago and settled in Hollis. She is also an avid quilter, knitter and devoted to her family. Olga has a contagious smile and attitude of helping people wherever she has lived. Olga established the York County Chapter of the American Cancer Society. On a personal note, I remember being asked to collect for the Cancer Society by Olga back in the early 1980's on the Salmon Falls Road. Olga was always so very enthusiastic, it was extremely difficult to say no to her.

Olga has been an active volunteer at Mercy Hospital, Landmarks, Salmon Falls Library, Biddeford Free Clinic, American Cancer Society, and Southern Maine Medical Center. For her years of dedicated service, she has been awarded the following: a Jefferson Award Nominee, American Cancer Society 25 year service award, the very prestigious Lauren Shulman Volunteer Award from SMMC and is a Paul Harris Fellow. In 20 years, she volunteered over 7000 hours at Southern Maine Medical and was honored to light The Tree of Life.



# **Town of Hollis Elected Municipal Officials**

## **July 1, 2013- June 30, 2014**

*(Dates shown in parenthesis indicate  
what year the term ends, The Annual  
Town Meeting is held in June)*

### **SELECTMEN, ASSESSORS AND OVERSEERS OF THE POOR**

Irving Benjamin Severance (2014)

Brian N. Atkinson (2015)

David W. McCubrey (2016)

### **GENERAL ASSISTANCE ADMINISTRATOR**

Irving "Ben" Severance (2014)

### **TAX COLLECTOR VEHICLE REGISTRY**

Anna M. McClay (2016)

### **TOWN CLERK DEPUTY REGISTRAR OF VOTERS**

Martha E. Huff (2014)

### **TREASURER**

Diane M. Meserve (2015)

### **ROAD COMMISSIONER**

Robert M. Hanson, Jr. (2014)

### **RSU #6 BOARD OF DIRECTORS**

Lester R. L. Harmon (2016)

Rebecca L. Bowley (2015)

### **ELECTION MODERATOR & WARDEN**

David Goodwin

# **Town of Hollis Municipal Officials**

## **Appointed or Hired**

### **July 1, 2013 - June 30, 2014**

#### **ASSESSOR**

Debra A. Stitson, CMA  
(Appointed 6/25/2014- 6/30/17)

#### **CODE ENFORCEMENT OFFICER, BUILDING and PLUMBING INSPECTOR**

Peter C. Gordon  
Fred A. Farnum, *Deputy*

#### **ELECTRICAL INSPECTOR**

Peter C. Gordon

#### **ECOMAINE BOARD OF DIRECTORS**

Leonard Van Gaasbeek II

#### **CONSTABLE AND ANIMAL CONTROL OFFICER**

Tom Filieo – retired  
Louis Marchand  
(Appointed 8/28/2013- 6/2014)

#### **DEPUTY TAX COLLECTOR DEPUTY TOWN CLERK DEPUTY TREASURER VEHICLE REGISTRY**

Wendy B. Vachon

#### **HEALTH OFFICER**

Dr. Robert Lundin  
(Reappointed on 3/15/2015)

#### **MAINTENANCE**

Bob Larry

#### **MUNICIPAL FIRE CHIEF AND EMERGENCY MANAGEMENT**

Jason Johnson, Fire Chief  
(Appointed 10/5/2012)

#### **Public Access Officer**

Martha E. Huff  
(Appointed 7/18/2014)

#### **PARKS AND RECREATION DIRECTOR**

Debbie Tefft

#### **SELECTMEN'S ASSISTANT**

Debra Stitson  
Jennifer Aguilera hired 3/2015

#### **SECRETARY BUDGET COMMITTEE**

Martha Turner

#### **SECRETARY TO APPEALS BOARD**

Martha Turner

#### **SECRETARY PLANNING BOARD**

Martha Turner (hired May 1, 2013)

#### **REGISTRAR OF VOTERS**

Wendy B Vachon  
(Appointed June 20, 2014)

#### **VIDEO**

Sherry Estabrook  
John Paul Rondeau

#### **WEB MASTER**

Rob Roy

## **Referendum Election November 5, 2013**

### **Town of Hollis Election Officials**

#### **Ballot Clerks**

1. Carol Goodwin
2. Rochelle Prince
3. Edwin Light
4. Linda Light
5. Victor Kirmes
6. Edward Dyson
7. Kathleen Dyson
8. Donna Lovell

#### **Warden**

David Goodwin

Registrar of Voters & Deputy Town Clerk, Mary House

Deputy Registrar & Town Clerk, Martha E. Huff

Deputy Registrar & Deputy Town Clerk, Wendy Vachon



## **Hollis Election Officials**

**June 10, 2014**

State Primary Election

Annual Hollis Town Meeting

SAD 6 Validation Referendum

## **Ballot Clerks**

Carol Goodwin

Rochelle Prince

Edwin Light

Linda Light

Victor Kirmes

James Havu

Rita Anderson

Jacqueline Sargent

Margaret Holmes

Anna McClay

Donna Lovell

Vida Fasulo

Martha Turner

## **Warden & Moderator**

David Goodwin

Victor Kirmes, Deputy

Deputy Registrar & Deputy Town Clerk, Wendy Vachon

Deputy Registrar of Voters, Carol Goodwin

Town Clerk, Martha E. Huff

# Town of Hollis

## Boards and Committees

### July 1, 2013 - June 30, 2014

#### Planning Board

#### Date Term Ends

1. David Goodwin- Chairman	6/2016
2. Chris Roy	6/2016
3. Faith Plummer	6/2014 reappointed 6/14- 6/17
4. Victor Kirmes	6/2015
5. Rita Peron	6/2015 appointed 4/9/2014
6. Patrick Lawler	6/2017 appointed 7/11/2014
7.vacant	

#### Conservation Committee

John Sheahan	appointed 7/20/2012
Catherine Hewitt	
Ren Wilkinson	
Edna Leigh Libby	
John Mattor	reappointed in 2014-6/30/2016
Mary Weyer	
Doris Luther	

#### Appeals Board

1. Rebecca Bowley	2016
2. Carla Turner	2017
3. Carrie Walker	2015
4. Katharine Harriman	2014 reappointed 6/14- 6/17
5. Bart Sughrue- Chairman	2014 reappointed 6/14-6/17
6. David Barrett	2015
7. Vacant seat	2015
8. Alternate vacant seat	

# Town of Hollis

## Boards and Committees

### July 1, 2013 - June 30, 2014

<b><u>Budget Committee</u></b>	<b><u>Date Term Ends</u></b>
1. William Burns III	2015
2. Jonathan Waugh	2015
3. Leonard S. Van Gaasbeek Jr.	2015
4. Leonard S. Van Gaasbeek III	2014
5. Dana Gray	6/2013- 6/2016
6. Marguerite Gardner	6/2013- 6/2016
7. James Dyer	1/10-14-6/2014 appointed to fill vacancy
7. Brett Davis, Sr.	2014- 6/2017 elected 6/10/2014

#### **Hollis Administrative Process Study Group**

Dana Gray-Chairman	Rebecca Bowley
Alden Murphy	Len VanGaasbeek II
B. Shepard Bosworth	Brett Davis, Sr.
Katharine Harriman	

#### **Salmon Falls Library Trustees**

Catherine Lamson	2014
Renee Lewis	2015
Peter Elliot	2013
Jane Charron	2016
Paula Hodgdon	2017

#### **Saco River Community Television Board of Directors**

Beth Gardner, Hollis	appointed 9/17/2014- 6/30/2015
----------------------	--------------------------------



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

Paul R. LePage  
GOVERNOR

March 30, 2015

Town of Hollis  
34 Town Farm Rd  
Hollis, ME 04042

Dear Citizens of Hollis,

Maine has a long tradition of civil participation in both state and local government, and I thank you for being informed and involved citizens.

My vision for Maine is prosperity, not poverty. For this reason, one of my top priorities is the reduction and eventual elimination of the income tax. Not only does an income tax cut put more money back in your pockets, but it will attract businesses that can offer good paying careers to keep our young people here in Maine. Further, this tax cut maximizes one of our existing resources — tourism — and ensures the millions of visitors who come to Vacationland each year contribute their small part to our economy.

Simply put, this proposal results in an immediate pay raise for all of you hard-working Mainers. It creates stronger and even more vibrant communities as we show people that we are serious about wanting people and businesses to come — and stay — in Maine.

If we are to make Maine prosperous, we must also work hard to reduce our heating and energy costs. I am committed to lowering the cost of energy, not only to attract job creators, but also to allow Maine people to affordably and effectively heat and power their homes.

And finally, it is of utmost importance that we begin to address the growing drug problem in our state. Maine's people are its most precious commodity, and our safety is being threatened by the drugs that are entering our state each and every day. My goal is to face the problem head on by employing more drug agents, prosecutors and judges before the epidemic destroys our communities.

It is a pleasure serving as your Governor. If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at [www.maine.gov/governor](http://www.maine.gov/governor).

Sincerely,

Paul R. LePage  
Governor



PRINTED ON RECYCLED PAPER

SUSAN M. COLLINS  
MAINE

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

United States Senate  
WASHINGTON, DC 20510-1904

Dear Friends:

In November, the people of Maine entrusted me to serve another term in the United States Senate. I am deeply honored to serve you and will continue to work to bridge the partisan divide and to forge bipartisan solutions to the many challenges our nation faces. With the New Year just beginning, I welcome this opportunity to reflect on some of my work from this past year and to highlight some of my priorities for the year ahead.

The biggest challenge facing our State remains the need for more jobs so that Mainers can stay in our great State to live, work, and raise their families. Since small businesses create the vast majority of jobs, we must help them to start up, grow, and succeed. We must update our tax code to encourage small business investment in equipment and other assets, cut the red tape that is hampering job creators, build the transportation and energy infrastructure to support an expanding economy. We must also foster opportunities for key industries, from agriculture to defense. We must ensure that our workers have the skills they need for the jobs of today and tomorrow. These initiatives will remain my top priorities in the new Congress.

I am pleased to report a number of successes from this past year, including provisions from my "Seven Point Plan for Maine Jobs." My proposals to streamline job training programs and better match workers' skills with employers' needs were enacted as part of a workforce investment act. I helped secure promising manufacturing opportunities for our state—from requiring the military to buy American-made athletic footwear for new recruits, just as it does for other uniform items, to an additional Department of Energy investment in the deepwater, offshore wind power project being developed by the University of Maine, Maine Maritime Academy, and private companies. For Maine agriculture, I succeeded in including the fresh, white potato in a federal nutrition program from which it has been the only vegetable to be excluded.

Also last year, I was pleased to join in the christening of the *USS Zumwalt* at Bath Iron Works, a Navy ship for the 21<sup>st</sup> Century that will help protect our nation and strengthen one of Maine's most vital industries. And, for Veterans living in rural areas, I secured a two-year extension of the successful Access Received Closer to Home program, which is improving access to health care for Veterans in northern Maine. Finally, after several years in the making, I am delighted that Congress has approved my legislation to form a commission – at no cost to taxpayers – on the creation of a National Women's History Museum. A museum recognizing the contributions of American women is long overdue, and this bill is an important first step toward that goal.

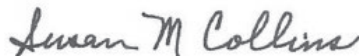
In the new Congress, I will serve as Chairman of the Transportation Appropriations Subcommittee. This position will allow me to continue working to ensure investments are made in critical transportation infrastructure, which is essential for our safety and economic growth. To date, Maine has received more than \$90 million for highway, bridge, airport, rail, and port projects through the successful TIGER grant program.

I will also serve at the helm of the Senate Special Committee on Aging in the 114<sup>th</sup> Congress, a position I sought because Maine has the highest median age in the nation. Working to address pressing issues facing our seniors, from long-term care and retirement security to the vast potential of biomedical research, will be on our agenda. Preventing and effectively treating Alzheimer's should be an urgent national priority as this devastating disease continues to take such a personal and economic toll on more than five million Americans and their families. The Committee will also continue to focus on the scams and frauds targeting our senior citizens and has a toll-free hotline (1-855-303-9470) where seniors and their loved ones can report suspected fraud.

A Maine value that always guides me is our unsurpassed work ethic. As 2014 ended, I continued my record of never missing a roll-call vote since my Senate service began in 1997; a tally that now stands at more than 5,700 consecutive votes.

I am grateful for the opportunity to serve the great State of Maine and the people of Hollis. If ever I can be of assistance to you, please contact my York County Constituent Services Center at (207) 283-1101, or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov).

Sincerely,



Susan M. Collins  
United States Senator

ANGUS S. KING, JR.  
MAINE

359 DIRKSEN SENATE OFFICE BUILDING  
(202) 224-5344  
Website: <http://www.King.Senate.gov>

United States Senate  
WASHINGTON, DC 20510

COMMITTEES:  
ARMED SERVICES  
BUDGET  
INTELLIGENCE  
RULES AND ADMINISTRATION

Town of Hollis  
34 Town Farm Rd,  
Hollis, ME 04042

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](http://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 information table at a local non-profit, please let us know!

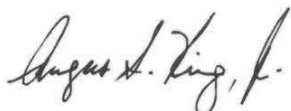
My work in Washington this year has been broad reaching, and I am committed to continue this work in a transparent and nonpartisan manner.

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 to 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

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

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

SCARBOROUGH  
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Scarborough, ME 04074  
(207) 883-1588

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





CHELLIE PINGREE  
CONGRESS OF THE UNITED STATES  
1<sup>ST</sup> DISTRICT, MAINE

Dear Friends,

I hope this letter finds you and your family well. It's an honor to represent you in Congress. Thank you for the chance to update you on my work there and in Maine.

Like many here at home, I find the current partisan environment in Washington and Congress to be very frustrating. Attempts to take away people's health care, weaken environmental protections, and stoke controversy have been put ahead of more meaningful work to create jobs, help people through tough times, and give our children a better future.

Still, I have tried to find opportunities to work on issues where my colleagues across the aisle and I can find agreement. As a member of the minority party, I'm very proud that these efforts have earned several legislative victories that benefit the people of our state.

One of the most significant was passage of a Farm Bill containing many reforms I introduced to help the kind of small, diversified, family farms that we have here in Maine. These included more funding to help these farms meet the growing demand for healthy local food, as well as better insurance to fit their needs and helping SNAP recipients use benefits at farmers markets.

Another bill I introduced was signed into law, initiating a study of the York River to see if it is a good candidate for the federal Wild and Scenic Rivers program. The classification would help protect this important natural resource while potentially bringing more visitors to the area and an increased amount of federal investment for its conservation. As a member of the House Appropriations Committee, I've worked to secure other investments for the state as well, including \$20 million to replace a crumbling, unhealthy and outdated tribal school in Washington County.

But not all the work I do is from Washington. My offices in Portland and Waterville assist hundreds of constituents every year who have issues with federal agencies and programs—veterans benefits, Social Security, and passports among them. If you have a problem where I might be of assistance, I encourage you to call (207) 774-5019. My staff and I welcome the opportunity to serve you.

Again, it's a pleasure to represent you in Congress. Please keep in touch.

Best wishes,

Chellie Pingree  
Member of Congress

Washington  
2162 Rayburn HOB  
Washington, D.C. 20515  
(202) 225-6116

Portland  
2 Portland Fish Pier  
Portland, ME 04101  
(207) 774-5019

Waterville  
1 Silver Street  
Waterville, ME 04901  
(207) 873-5713



**Senator Linda M. Valentino**  
3 State House Station  
Augusta, ME 04333-0003  
(207) 287-1515

Dear Residents of Hollis,

Thank you for the opportunity to serve Hollis and District 31 in the Maine State Senate. I appreciate your support and pledge to work hard for this wonderful community of ours.

This year, legislative chambers are divided for the first time in two decades, with Republicans in control of the Senate and Democrats in the House. In light of the many real challenges that our state faces, my colleagues and I in the State House must work closely together over the next two years to ensure the prosperity of our state. While we may not see eye-to-eye on every issue, we have a unique opportunity to learn from one another and compromise for the good of Maine people.

This year I am honored to serve on the Appropriations and Financial Affairs Committee, where we will have the monumental task of keeping our fiscal house in order and negotiating a new state budget. Key to our success will be our ability to work across the aisle so we can address the pressing needs around our state.

As always I welcome your opinion and feedback as your Maine Legislature does its work. I am deeply proud to represent the people of Hollis, and your ideas, concerns, and questions are critical to me and my work. You can reach me by telephone locally at 205-0077, in Augusta at 287-1515, and by email at [senatorvalentino@gmail.com](mailto:senatorvalentino@gmail.com). I always welcome constituents to stop in my office in Saco at 199 Main Street whenever the flag is out. It is also part of my job to keep you updated on what is happening in Augusta, and I encourage you to sign up for my legislative updates, which you can do by contacting me.

I look forward to working with you!

Sincerely,

A handwritten signature in cursive script that reads "Linda".

Linda Valentino  
Senator – District 31



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

**Rep. Don Marean  
(207) 287-1440**

**Don.Marean@legislature.maine.gov**

January 30, 2015

Dear Friends:

Thank you for allowing me to represent your interests in the Maine State Legislature. You can be assured that I am working diligently on your behalf, and look forward to serving the people of Hollis, Buxton and Saco for another two years.

I have been chosen to serve as a member of the Agriculture, Conservation and Forestry Committee. In addition to my work in this role, I will also be serving on the Committee on Joint Rules. These assignments will allow me to continue to advocate for sensible policies and solutions to strengthen our economy right here at home.

As taxpayers, you deserve to know that your money is being spent wisely. I value the positions of my constituents and believe it is through your input that I will best be able to represent our community.

I encourage you to contact me at any time with your questions, concerns or suggestions. I look forward to hearing from more residents from Hollis throughout the session.

Regards,

Don Marean  
State Representative

*Proudly serving the residents of District 16: Buxton, Hollis and Saco*

**Town of Hollis**  
**Selectmen's Office**  
34 Town Farm Road, Hollis, ME 04042  
Phone: (207) 929-8552 Fax: (207) 929-8059  
Web Address: [www.hollismaine.org](http://www.hollismaine.org)

Brian Atkinson

David McCubrey

River Payne

---

**Town of Hollis**  
**Selectmen's Report 2013-2014**

The Hollis Board of Selectmen appreciate the effort of our employees, committee and board members, citizens, and other volunteers in helping the Town function smoothly and keeping it fiscally stable. The economic challenges are continuing for Federal, State, and local governments, as well as schools and personal budgets. We will continuously strive to limit the impact of taxes on our Hollis residents.

We welcome River Payne to the Board of Selectmen. Selectman Payne was elected to the seat previously held by Ben Severance. A second new voting machine was also leased from the State to assist in expediting ballots.

The Hollis Selectmen again used the recommendations from the Hollis Administrative Practice Study Group, (HAPSG) along with some changes to the original proposed ordinance and included an article on the warrant for a second year changing to a "Town Administrator and Selectmen" form of government. The article was again defeated.

The Town's annual audit again showed the Town in good fiscal standing. Infrastructure continues to be a concern. Again this year, numerous roads were improved with combinations of tree removal, ditching, grinding, shimming, and repaving. Killock Pond Road was paved using funds from the TIF. Engineers were hired and a meeting with CMP and Fairpoint has taken place to design a rebuild of Sand Pond Road. Estimates have been received and an article was placed on the warrant and passed by the voters for painting and other exterior improvements to the Town Hall and Community buildings. The metal roofing and siding on the Hollis Center Fire Station was replaced.

The Town experienced an audit by the Maine Department of Labor and other issues were identified by the Loss Prevention Division of our insurance company. Many items had to be changed or upgraded to bring several of the Town procedures and infrastructure into compliance.

The Town of Hollis had a weekend in the spring and fall for Hollis residents to bring most bulky and non-household trash items to the salt shed area for a small fee. These weekends were very busy and the fees covered the costs of the events. In addition to these bulky trash days, there are many regional trash transfer facilities willing to receive bulky and other trash from Hollis residents for a fee.

The Boards and Committees of the Town have struggled to keep full membership this year. Resident participation is essential to ensure that these boards function in a manner that serves the wishes of the community. The Board of Selectmen encourages Hollis residents to get involved.

The Board of Selectmen will continue to work with the Town's other Elected Officials, Employees, Board and Committee Members, County Officials, State Legislators, and especially the citizens of Hollis to make decisions that are in the best interest of the Town. Your questions and comments are welcomed by your Board of Selectmen. We look forward to seeing you at Town Hall, Town events, or being contacted by you.

**Town of Hollis, Maine  
Animal Control Officer (A.C.O.)  
2014 Annual Report  
Louis Marchand, A.C.O.  
Telephone: 838-8731**

I'd like to thank the Selectmen of Hollis, Brian Atkinson, Dave McCubrey and River Payne for giving me the opportunity to serve the town's residents. I've been in this position since September of 2013. In October 2013, I attended a 3 day class in Oronio, Maine to get certified by the State of Maine. I also attended the Ferrell Cat class given by the AWS in Kennebunk, Maine.

I'd also like to thank Martha Huff and the entire staff at the town hall for their help throughout the year.

The numbers below reflect the months of July 2013 through the end of June, 2014.

State Police calls to A.C.O	8			
Dogs hit by vehicles				
Abuse Reports	Livestock	2	Abuse Reports Investigated	3
	Dogs	1	Abuse Reports Confirmed	0
	Cats			
Livestock (horses, chickens, pigs, cows)	3			
Dog Bites	3	Cat Bites		1
Dogs Quarantined	3	Animals sent for Rabies Test		
Dogs Missing	14	Dogs Not Found		
Dogs Found Deceased		Dogs Put Down		1
Dogs At Large	20	Cats Hit by Car		3
Dogs Picked up by A.C.O.	9	Ferrell Cats brought to AWS		4
Dog Owners Found	9	Bite Victims Requiring Medical Attention		
Cats Missing	1	Calls Regarding Barking Dogs		14
Cat Owners Found by A.C.O.		Cats picked up by A.C.O.		5
Cats Put Down		State Police Assists to A.C.O.		
State Police Request A.C.O. For Assist	1	Out Of Town Assists By A.C.O.		1
Out Of Town Assists To A.C.O.		Animals brought to AWS		9
Total calls to A.C.O.		Miscellaneous Calls to A.C.O.		47
		Calls from State AWS		2
*** Note: Hollis's A.C.O. does not bill neighboring towns for assistance, nor do neighboring towns bill Hollis's A.C.O. for assistance.				





**Town of Hollis**  
34 Town Farm Road  
Hollis, ME 04042  
Telephone (207) 929-8552  
[www.hollismaine.org](http://www.hollismaine.org)

ASSESSING  
OFFICE

Debra A. Stitson  
Assessor

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REPORT FOR FISCAL YEAR JULY 1, 2013 TO JUNE 30, 2014

Taxes for the 2013-2014 fiscal year were committed on September 20, 2013. The tax rate was \$11.00 per thousand dollars of value. Although this represents a \$0.65 increase over the previous year, with the consent of the voters the Board of Selectmen appropriated \$250,000 from the General Fund to offset an even larger tax increase. Without the use of the appropriation from the General Fund, the tax rate increase would have been \$1.00 raising the tax rate to \$11.35 representing a 9.7% increase in your tax bill. The \$1.00 increase is comprised of the following:

Municipal Appropriations	\$0.07
County Tax (Change from calendar to fiscal year)	\$0.28
Local Education Appropriation	\$0.51
Decrease in Revenue Sharing from the State	\$0.14

In addition to the annual review, this year Maine Revenue Services began auditing the Business Equipment Tax Exemptions in municipalities that have the largest amounts of BETE property, or BETE reimbursement from the State. The Town received an "Excellent" Rating in all of the 7 categories.

In March of 2014 the Board of Selectmen signed the Ordinance to Create a Single Assessor. Prior to the signing and passage of this ordinance, the Board of Selectmen was also the Board of Assessors. In most municipalities with an elected Board of Assessors, the assessing responsibilities and duties are the legal obligation of the Board of Selectmen/Assessors and the Board generally engages the use of a qualified assessing agent to assist with these duties. However, this is not required. The Board of Selectmen of the Town of Hollis felt that the assessing responsibilities and obligations should lay with a person qualified and certified to perform the work. This ordinance became effective immediately following the Annual Town Meeting in June of 2014.

Currently, the tax maps are being updated with an effective date of April 1, 2014. Due to monetary constraints, the tax maps have not been updated since 2008.

Along with the usual assessing duties, there are several items that I will be addressing this coming year. First, I will be finalizing the tax map updates and developing a strategy to have them updated annually. Also, I will be laying the ground work for the revaluation which is anticipated to be effective April 1, 2016. This includes reviewing and pricing CAMA (Computer Assisted Mass Appraisal) software, collaborating with the Board of Selectmen to compose and execute a Request for Proposal, and working out the details for GIS mapping. Finally, I hope to reconstruct the Assessor's web page on the Town's website to enable easier access to forms and information.

Please feel free to contact me if you have any questions or concerns regarding your assessment or exemptions. I am happy to answer any question you may have.

Respectfully,  
Debra A. Stitson, C.M.A.



**Annual Report**

**July 2013 – June 2014**

**Hollis Code Enforcement Office**

Permits issues during the fiscal year were as follows:

Type	Number	Fees
Building	80	\$25,834.50
Electrical	36	1,790
Plumbing	29	2,246
Septic Systems	44	9,982.50
<u>Home Occupation/signs</u>	<u>6</u>	<u>220</u>
<u>Total</u>	<u>195</u>	<u>\$40,073.00</u>

For this period the building permits had a value of construction of \$3,270,100; up 12% over the prior year as follows:

- 28 homes
- 27 garages and sheds (9)
- 20 additions, decks and or pools
- The code officer participated in Planning Board meetings for Use Permits, Site Plan Reviews, and Subdivision Applications
- The code officer continued certification in the new Maine Uniform Building and Energy Codes and Standards; involving approximately 40 hours of classes and training exercises.

Peter Gordon

Code Enforcement Officer

11/12/2014



# HOLLIS FIRE-RESCUE

34 TOWN FARM ROAD  
HOLLIS, ME 04042  
207-727-3623



OFFICE OF THE FIRE CHIEF

## 2014 Annual Report

To: Townspeople of Hollis

The Hollis Fire Department had a very challenging year. We responded to 522 incidents from January 1, 2014 to December 31, 2014. We also as a department put in over 27,000 man hours in trainings and calls. Below is a list of the emergencies that we responded to.

Alarm Sounding	12
Als Intercept	1
Carbon Monoxide	12
Electrical Problem	11
False Alarm	2
Hazardous Materials	5
Heating System Failure	1
Medical Alarm	4
Medical No Transport	75
Medical Transport	212
Motor vehicle Crash	40
Mutual Aid EMS	23
Mutual Aid Fire	27
Odor Investigation	3
Outside Fire	28
Outside Smoke Investigation	8
Public Assist	23
Specialized Rescue	1
Station Coverage	1
Storm Damage	15
Structure Fire	9
Vehicle Fire	6
Water Problem	3

CHIEF JASON JOHNSON



# **HOLLIS FIRE-RESCUE**

**34 TOWN FARM ROAD  
HOLLIS, ME 04042  
207-727-3623**



**OFFICE OF THE FIRE CHIEF**

Our personnel numbers have stayed fairly consistent. We have 31 call company members and 8 Per-Diems. We have been fortunate to be able to provide an advanced level of care 94% of the time. We are still working and training our people to get that number up to 100%. We as a department strive to be the best we can, and train to achieve this.

Our station on Plains Rd is staffed during the day seven days a week, and needs some minor upgrades. We will be moving forward with plans at some point in the near future of having the station manned 24 hours a day. We will need to build sleeping quarters to achieve this.

The apparatus and general equipment are in very good shape, with the exception of the tank truck. The tank has two problems. The first is the truck is sophisticated to drive and we only have 3 people to drive it. The second is the tank has rotted through and is being taken out of service frequently for repairs. We are planning to replace this truck in the very near future. The Ambulance continues to be a huge asset to the town and generates approximately \$120,000 per year in revenue.

We as a community have some of the greatest dedicated individuals working for us in the Fire Department. These employees will stop at nothing to assure the residents and visitors in this town are safe 24 hours a day 7 days a week.

Thank you for your continued support.

Submitted With Pride

**Jason Johnson  
Fire Chief**

**CHIEF JASON JOHNSON**

# Hollis Parks & Recreation

## July 2013 – June 2014

Volunteers are an important part of the Hollis Parks and Recreation programs. Our volunteers donate their time and supplies to the various projects and programs throughout the years. **Thank you** to all our volunteers.

**SUMMER:** Our Summer Recreation Program was a six-week program for children entering kindergarten through fourth grade (Basic Rec), fifth and sixth grade (Junior Group) and seventh through tenth grade (Explorer Group). The Basic Rec calendar included trips to Kiwanis Beach, a Pirate Day, Splash Town, a Sea Dogs game, a Treasure Hunt and much more. The Junior and Explorer Group went canoeing on the Saco River, went to a Sea Dogs game, had a Hunger Games Day, went to numerous swimming and hiking areas and many other fun activities. Summer Recreation is always an enjoyable time for the children.

**FIELD WORK:** We continue working and making improvements to all baseball, softball and soccer fields. As always, we rely heavily on volunteers to get the necessary work done, and can't thank them enough. Spring and fall cleanups are a great way to get involved. Call our office for more information if you would like to help.

Women's Softball ended in August. There were usually two games and a practice each week. They competed in the Saco Women's Slow-Pitch League.

The Co-Ed Softball Team joined the Biddeford Co-Ed Softball League and did very well. They came in third in playoffs.

**FALL & AFTER SCHOOL ACTIVITIES:** It's a very busy time of year at the Sports Complex with Peewee Soccer and the Youth Soccer League, practicing and playing games while family members cheered them on.

When school started, the after school activities also began. It included gymnastics, floor hockey, drawing, oil painting and craft classes. We also began our fourth year of Before and After School Rec Play. Wendy Frost heads up this program and she does an excellent job. As part of the program, for every mile the children walked, a food product was donated to the Hollis Food Pantry. Each child had an adult sponsor who donated food for each mile walked. At the end of the year there was a party for the sponsors, the children and members of the Hollis Food Pantry committee. The children and sponsors were able to greatly enhance the food closet by donating 3,570 cans and boxes of food.



Indian Head Resort was our destination for the fall foliage bus trip. We got to listen and dance to big-band music, as well as an Elvis Presley impersonator. It was a very enjoyable day

There was the annual haunted house at the barn and a Halloween Party at the Community Building with lots of games and a costume contest. Special thanks to "Day One" for setting up the haunted house. Also thanks to the volunteers who helped run games prior to the costume contest.

**YEAR ROUND ACTIVITIES:** On Mondays, Wednesdays and Fridays we have adult exercise from 8:30 to 9:30 am, and Kindergym from 10:00 to 11:00 am.

Senior Women's basketball continues to practice every Monday night. There is a strong 60 + team and we are looking for players who are 50 +. There are tournaments in Maine, New Hampshire, Massachusetts and Connecticut throughout the year. Practice is every Monday from 7:00 pm to 8:30 pm.

Other basketball activities go on throughout the year. Men's basketball on Mondays and Wednesdays from 8:30 pm until 10 pm, 2<sup>nd</sup> – 4<sup>th</sup> Grade Girl's Basketball League, 5<sup>th</sup> – 6<sup>th</sup> Grade League and our Senior League which is 7<sup>th</sup> - adult.

About twice each month we had cribbage games followed by a community luncheon. This will be continuing so please come and join the fun.

**WINTER:** At this time of year there is always a flurry of activity with lots of basketball, floor hockey, indoor soccer and gymnastics going on. For those who were anxious for spring, baseball/softball and pitching clinics were held. These clinics continue to be a great way to prepare participants for the upcoming season. Thank you to all who volunteer their time and skill to make these clinics possible.

**SPRING:** Spring Track was held on Tuesdays and Fridays after school. The children participated in a track meet at the Sports Complex with a Wells team and Old Orchard team. It was a wonderful time for the teams and their supporters.

Prior to the Easter Egg Hunt, Sparks' Ark put on an interactive show with live animals that they have rehabilitated. The children (and the adults) really enjoyed this. It was a beautiful day for the egg hunt and everyone had fun!!

For the spring bus trip we headed to the Old Port. We had breakfast at Dunkin Donuts, and then we went on a Mailboat Ferry ride on Casco Bay. After the ride, we did some shopping and had lunch at various places in the Old Port.

Remember the Hollis Recreation Department is here for the residents of Hollis and the goal continues to be to provide enjoyable activities at a reasonable cost. We welcome residents from out of town who wish to join these activities. Out of town residents are required to pay an additional fee of thirty-five dollars (\$35.00), which is good for the whole family for the year.

Madison Moody is the Assistant Recreation Director and Kathy Cushman is our Administrative Assistant who works part time in the office.

Check the newsletter that goes out 3 or 4 times during the year to see when and where activities are happening. You can also, check our website at [hollisrecreation.org](http://hollisrecreation.org).

Do you have ideas or suggestions for the Parks and Recreation Department? We would welcome any input. Please give us a call. If we are not available, please leave a message. The number to call is 929-5142.

Many of the activities that happen would not be available without the help of volunteers. Please consider joining them.

Respectfully submitted,

Ms. Debbie J. Tefft  
Recreation Director



## **PUBLIC WORKS 2013-2014**

The Hollis Public Works Department continues to repair and maintain the roads within the town. We are continually working to provide the residents of Hollis the best service we can, while constantly looking for new cost savings methods to maintain and improve our roads.

Some of the highlights for this year were:

- Continue to replace culverts and update culvert survey
- Continue planning for the rebuilding of Salmon Falls Road and Sand Pond Road
- Rebuilt and paved Mansion Road
- Resurfaced Killock Pond Road
- Added turning lane for trucks entering bottling plant on Killock Pond Road
- Paved sections of Sand Pond Road
- Winter road maintenance: sand, salt and plow roads
- Total snow fall 82 inches
- Posting town roads in spring

Activities for the 2013-2014 year includes:

- Replaced culverts and/or ditching-shouldering on the following roads:
  - Mansion Road
  - Ledgewood Drive
  - Saco Road
  - Darbick Terrace
  - Sand Pond Road
  - Whitehouse Road
  - Old Alfred Road
- Rebuilt and paved .80 miles of Mansion Road
- Shimmed several sections of Sand Pond Road
- Hired Sebago Technics to do road profile and boundary survey on Sand Pond Road
  - Obtained commitment from Central Maine Power and Fairpoint to do utility work prior to rebuilding Sand Pond Road
- Continued mowing shoulders of town roads, cut brush and tree removal
- Grading and dust control on dirt roads
- Cold patching of paved roads
- Sign and guardrail repair and/or replacement

I appreciate your continued support while we work to maintain and improve our roads. It is a privilege for me to continue to serve the residents and tax payers of the Town of Hollis.

Robert M. Hanson Jr.  
Road Commissioner  
207-727-3242 office  
207-329-0800 cell  
[Rob@pleasanthillexcavators.com](mailto:Rob@pleasanthillexcavators.com)

**Town of Hollis**  
**Birth Annual Report**  
**Hollis Town Clerk's Office**

July 1, 2013- June 30, 2015 - 42 Births in the Town of Hollis.



*Photo used Courtesy of John Paul Rondeau*



## Hollis Christmas Fund 2014

The Hollis Christmas Fund has been established to assist Hollis children and their families at Christmas. In December of 2014, we assisted 79 children from 32 families. Donations are made from businesses, residents and non-residents. Checks are accepted made payable to the Town of Hollis. New clothing, new toys, hats, mittens and boots may be donated as well.

Residents, nonresidents and businesses from Hollis, Biddeford and Scarborough adopted Hollis Families. The gifts are always wonderful and very much appreciated. Channel 13 Giving Tree, The Salvation Army Coats for Kids, Toys for Tots also donated to our 2014 program. A special Thank you to Bonnie & Tootsie Johnson who spear head the program.

We thank everyone for their generosity to make Christmas so special for our Hollis Children. Applicants may apply in October & November before THANKSGIVING week for assistance in December of 2015.



*Photo used Courtesy of John Paul Rondeau*

### **In Remembrance**

The Town of Hollis wishes to remember the residents in our community who passed away during the year 2012.

<b><u>Name</u></b>	<b><u>Age</u></b>
Annia, William	75
Bradbury, Douglas	85
Clay, Daniel	71
Czachor, Justin	40
Dinsmore, Curtis	82
Emery, Leona	94
Everett, Betty	82
Garrity, Paul	64
Harris, Norman A. , Sr.	66
Kimball, Ronald L. Sr.	60
Labrecque, Morgan	24
Landry, Ronald	68
Leary, Mary	97
Libby, Anita	88
Murphy, Francis	56
Quinn, Marlene	74
Smith, Irma	78
Tibbals, Harriet	82
Toppi, Joseph	90
Walker, Edna	85
Walker, Theresa	77

This report was omitted from the 2012-2013 Town Report.

### **In Remembrance**

The Town of Hollis wishes to remember the residents in our community who passed away during the year 2013.

<b><u>Name</u></b>	<b><u>Age</u></b>
Anthony Adinolfi	82
Lonnie Atkins	58
Philip B. Atkinson, Jr.	73
Austin Beaulieu	17
Judith Carr	62
Danny Dumond	67
Claire M. Dunne	67
Ronald Forget	49
Fay Hillman	92
Reuben Howard	76
Richard Huff	84
Evangeline Keniston	91
Mark Landry	57
Henry Libby	79
Mary Macisaac	83
Anita Metcalf	83
Barry Moores	75
Getrude Morse	88
Jed A. Pavlick	41
Natalia Theresa Salevsky	10
Daniel Wirzburger	82
John Knudsen	61
Avis Whitten	86

### **In Remembrance**

The Town of Hollis wishes to remember the residents in our community who passed away January - June 2014.

<b><u>Name</u></b>	<b><u>Age</u></b>
Helen Feeney	99
Theodore Lawson	94
Virginia Mahar	91
Harold Merlo	57
Barbara Nichols	99
Henry Smith	79
"Bill" Ralph William Turner, Jr.	72
John Warming	66



**TOWN OF HOLLIS MARRIAGES**  
**Town Clerk's Office – Vital Records**  
**Marriages JULY 1, 2013- through JUNE 30, 2014**

Wanda Lee Labbe & Ronald P. Sellner

Neal B. Flynn & Theodore C Blanche, Jr.

Edwin C Berry & Crystal M Stack

Whitney G. Blais & Mark S. Lailer

Michael D. Lord & Deborah L. Fohlin

Nancy L. Pierce & Robert D. Cairns

Emily L. Cross & Joshua A. Roy

Amy M. Malooly & David A. Cornish

Hilary M. Crouse & Justin L. Smith

John A. Knudsen & Linda M. Newton

Sean A. O'Neill & Molly L. Way

Sage C. Griffin & Fred W. Palmer

Patrick N. Mahon & Ronald W. Hall

Nan J. Boucher & Mary J. Goody

Jean M. Chevalier & Keith R. Grenier

Krista M. Butts & Mark A. Sawyer

Wayne K. Parker & Kathleen M. Parker

Ryan T. Rand & Amanda E. Cole

Roger A. Irving & Jeffrey W. Sweetser

Ruth J. O'Brion & Ryan R. Poissant

Laurie J. Lentz & Christopher E. Roy

Heather L. Budd & Cory J. Freeman

Jane E. Harry & Debi Lantzer

Kristi L. Morrell & Brett E. Cartwright

Felicia M. Ryder & Louis H. Merrill Jr.

James M. Rousseau & Kristen A. LaRoche

# **TOWN OF HOLLIS - DOG LICENSING**

## **General Dog Licensing Information**

The Dog licensing program ensures rabies vaccination, which protects the health of you and your pet(s). Dog license fees account for a majority of the State Animal Welfare Program's funding and without these fees, the state would be unable to protect the animals of this state. The Town's share of the license fees help to offset the cost of your Local Animal Control Officer.

**All dogs that live in the State of Maine must be licensed 10 days after ownership or before the age of six months.**

**Dog licenses must be renewed by December 31<sup>st</sup> of each year.** Licenses are normally available by October 15<sup>th</sup> for the next calendar year. To license for your dog, the owner must present a current State of Maine Rabies Certificate obtained from a veterinarian. This certificate will verify that your dog has received its rabies shot within the past one to two years. Also, bring with you proof if a veterinarian has issued a written certificate stating that the dog has been spayed or neutered. This neutered/ spay certificate needs to be shown only one time for verification.

Note: The Town of Buxton offers a rabies clinic usually the first Saturday of December in Buxton. Check local newspapers as other rabies clinics are offered in nearby communities.

**All dogs must wear their licenses tags at all times.**

(Some exceptions are made for dogs while hunting, in training or in an exhibition.)

Although cats do not require a license, they must be vaccinated against rabies.

## **How to Obtain a License**

To receive a license for your dog, please come into the Town Clerk's office at the Hollis Town Hall during our business hours. You may also relicense your dog through the mail:

Hollis Town Clerk  
34 Town Farm Road  
Hollis, Maine 04042

You must send a copy of a current, State of Maine rabies certificate along with a check payable to the Town of Hollis for the appropriate fee. We will process the license and return your certificate and new license to you. The Town of Hollis does not participate in on line dog licensing renewals at this time.

## **Dog Licensing Fees**

- \$6 per year for spayed / neutered dogs
- \$11 per year for dogs not spayed / neutered
- \$42 for Kennel License (up to 10 dogs) – special requirements apply.

**The Town of Hollis Late fees are as follows:**

**January 31<sup>st</sup> : \$ 25.00 for each dog**

**March 1<sup>st</sup> : \$ 40.00 for each dog**

**April 1<sup>st</sup> : \$ 55.00 for each dog**

- **Per state law this late fee cannot be waived.**

If your dog loses their dog license, please come to the Hollis Clerk's Office to obtain a replacement. There is a \$1.00 fee for a replacement tag or if you transfer from another town.

**Please contact the Hollis Town Clerk's Office if you have any questions on dog licensing 207-929-8552 ext. 18.**

**Hollis Animal Control Officer phone number is # 838-8731 please leave a message with your phone number.** The local animal control officer only handles domesticated animals like cats & dogs.

**The Game Warden would handle all wild animal calls. The Game Warden's Regional Communication Center for this area is 1-800-228-0857.**

**Dog fines and violations can be expensive. It is cost effective to keep your dog's vaccinations current and license your dog each year.**

Hollis has an Animal Control Ordinance enacted November 4, 2008 and amended June 8, 2010. Copy for your review is available in the Hollis Town Clerk's Office.

State of Maine, Animal Welfare laws can be found in Maine Revised State Statutes. Online you may review state laws under [www.Maine.gov.statestatutes](http://www.Maine.gov.statestatutes) search.

Chapter 725 Municipal Duties title 3941 -3950

Chapter 721 Dog Licenses title 3921-3924

***Dog License Report- Town of Hollis***

***October 15, 2013- November 30, 2014***

(The Animal Welfare State of Maine Office dog license year runs October –October)

The Hollis Town Clerk's Office staff issued 43 unaltered dog licenses, 496 spayed or neutered dog licenses, issued 8 Dog Kennel Licenses and 1 replacement tag.

On June 11, 2014, Louis Marchand was appointed to serve as Dog Officer for the Town of Hollis. He can be reached at 838-8731. We also want to thank Tom Filieo for the years he served the Town of Hollis as an Animal Control Officer and Constable.

Respectfully submitted,  
Martha E. Huff, Hollis Town Clerk

**TOWN OF HOLLIS CANDIDATES OFFICIAL RESULTS  
ANNUAL HOLLIS TOWN MEETING JUNE 10, 2014**

**FOR SELECTMAN, ASSESSOR AND OVERSEER OF THE POOR FOR 3 YEARS**

VOTE FOR ONE (1)

<b>PAYNE, RIVER L.</b>	<b>556</b>
<b>SEVERANCE, I. BENJAMIN</b>	<b>279</b>

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**FOR TOWN CLERK FOR 3 YEARS**

VOTE FOR ONE (1)

<b>HUFF, MARTHA E.</b>	<b>455</b>
<b>PLUMMER, FAITH A.</b>	<b>372</b>

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**FOR ROAD COMMISSIONER FOR 2 YEARS**

VOTE FOR ONE (1)

<b>HANSON, JR., ROBERT M.</b>	<b>732</b>
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**FOR BUDGET COMMITTEE FOR 3 YEARS**

VOTE FOR TWO (2)

<b>DAVIS, BRETT P.</b>	<b>589</b>
<b>VAN GAASBEEK, III, LEONARD S.</b>	<b>439</b>

**Town of Hollis**  
**Official Results Sheet – Hollis Warrant Articles**  
**June 10, 2014**

	Yes Votes	No Votes	
Article #3	634	199	General Government Operations
Article #4	615	227	Recreation Department-1200
Article #5	735 *	106	Road & Highway Services 500,600, 601
Article #6	639	187	Non- Municipal requests
Article #7	583	246	Hollis Libraries, 800 & 810
Article #8	696	130	Public Services; Solid Waste 900, GA 1000 St Lights 2000
Article #9	535	304	Cub Scouts 2310 – Boy Scouts 2312
Article #10	532	300	\$50,000 Undesignated surplus for next Revaluation
Article #11	372	443	Ordinance to Establish a Selectman/Administrator Form
<b>Article #11</b>		<b>Did Not Pass</b>	of Government?
Article #12	702	132	Anticipated/Estimated Revenues
Article #13	673	144	State Snowmobile Registrations
Article #14	653	161	Property Tax interest rate & tax due dates
Article #15	703	114	Emergency Services / Hollis Fire Rescue
Article #16	608	208	Hollis Sports Complex
Article # 17	685	120	Allow Sports Complex to accept grants
Article #18	628	212	Appropriate \$10,000 of \$40,000 to paint /improve Hollis Town Office & Community Building.
Article #19	506	328	Budget Committee Stipend \$13. Budget \$1,500.
Article #20	697	141	\$250,000. Town Road Repair
Article #21	685	145	Amend Budget Committee Ordinance.
Article #22	447	341	Hollis Accessory Dwelling Ordinance
Article # 23	434	383	Hollis High School (citizen's petition)

**Town of Hollis SAD #6 – School Budget Validation Referendum- Passed**

Article #1	561	251
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- Amended 8/29/2014 by Town Clerk to the correct total



# Warrant for the Annual Town Meeting for the Fiscal Year July 1, 2014 - June 30, 2015

Last Modified 4/30/14

To.....in the Town of Hollis, County of York and the State of Maine:

Greetings;

In the name of the State of Maine, you are hereby requested to notify and warn the inhabitants of said Town of Hollis, qualified to vote in town affairs, to assemble at the Plains Road Fire Station, in said Town on **Tuesday, June 10, 2014**, at 7 AM in the forenoon to act on Article 1. The polls will then open to act on the following secret ballot articles **#2** through **#23** and will close at 8 PM in the evening **June 10, 2014**.

**Article 1:** To choose a Moderator to preside at said meeting.

**Article 2:** To choose all necessary elected Town Officials.

**Article 3:** Shall the Town vote to raise and appropriate **\$721,766** for **General Government Operations?**

	11-12 Apr.	12-13 Apr.	13-14 Apr.	<b>14-15 Budget</b>
0100 Administration	\$137,312	\$142,000	\$147,630	\$157,450
0101 Broadcasting	\$2,380	\$2,405	\$2,536	\$2,600
0102 Town Record Preservation	\$0	\$0	\$0	\$0
0103 Treasurer	\$43,340	\$44,324	\$44,960	\$43,833
0104 Town Clerk	\$40,151	\$39,389	\$40,138	\$38,143
0105 Elections	\$14,230	\$16,200	\$16,200	\$16,200
0106 Tax Collector	\$48,276	\$52,026	\$52,979	\$53,404
0150 Legal Fees	\$8,000	\$8,000	\$8,000	\$8,000
0400 Operations and Maintenance	\$47,762	\$47,000	\$48,971	\$47,938
1300 Insurance	\$151,500	\$153,500	\$184,631	\$217,885
1600 FICA (Withholding)	\$46,400	\$56,630	\$57,982	\$60,586
1800 Animal Control	\$12,000	\$12,000	\$9,800	\$10,331
2200 Planning Board	\$8,000	\$8,000	\$2,500	\$2,500
2205 Budget Committee	\$991	\$1,000	\$1,000	\$1,500
2298 Veteran's Flags	\$402	\$400	\$600	\$700
2370 Conservation Commission	\$500	\$500	\$500	\$1,000
2400 Saco River TV	\$12,176	\$12,424	\$12,250	\$14,866
2500 Code Enforcement	<u>\$42,000</u>	<u>\$42,250</u>	<u>\$44,000</u>	<u>\$44,830</u>
Totals	\$615,420	\$638,048	\$674,677	<b>\$721,766</b>

Budget Committee - Recommend **\$721,766**

Yes 634

NO 199

Selectmen - Recommend **\$721,766**

**Article 4:** Shall the Town vote to raise and appropriate **\$222,015** for The **Recreation Department**?

	11-12 Apr.	12-13 Apr.	13-14 Apr.	14-15 Budget
1200 Hollis Parks and Recreation	\$195,829	\$214,498	\$224,571	<b>\$222,015</b>

Budget Committee - Recommend **\$222,015**

Selectmen - Recommend **\$222,015** Yes 615 No 227

**Article 5:** Shall the Town vote to raise and appropriate **\$508,641** plus any carry forward for **Road & Highway Services**?

	11-12 Apr.	12-13 Apr.	13-14 Apr.	14-15 Budget
0500 Snow and Sanding	\$219,518	\$209,354	\$209,429	\$243,641
0600 Highway	\$83,059	\$56,903	\$104,711	\$140,000
0601 Paving	<u>\$0</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$125,000</u>
Totals	\$302,577	\$366,257	\$414,140	<b>\$508,641</b>

Budget Committee -Recommend **\$508,641 plus any carry forward**

Selectmen - Recommend **\$508,641 plus any carry forward** Yes 735 No 106

**Article 6:** Shall the Town vote to raise and appropriate **\$16,288** for the following Non-Municipal requests?

	11-12 Apr.	12-13 Apr.	13-14 Apr.	14-15 Budget
2299 York County Shelter Progs	\$500	\$450	\$700	\$700
2300 Visiting Nurse Service	\$3,700	\$3,700	\$1,850	\$1,850
2301 York County Com. Action	\$3,400	\$3,000	\$3,400	\$3,400
2302 Leavitt's Mills Health Care	\$2,000	\$1,800	\$1,800	\$1,800
2304 Caring Unlimited	\$1,158	\$1,000	\$1,000	\$1,281
2305 Counseling Services Inc.	\$500	\$500	\$500	\$500
2306 Day One Inc.	\$500	\$500	\$500	\$500
2307 So. Me. Agency on Aging	\$1,200	\$2,000	\$2,000	\$2,500
2314 Red Cross	\$0	\$0	\$0	\$275
2315 Buxton-Hollis Historical	\$450	\$450	\$450	\$600
2319 York County Food Rescue	\$925	\$925	\$925	\$925
2360 So. Me Regional Planning	\$1,185	\$1,185	\$1,221	\$1,257
2395 12 Town Group	\$200	\$200	\$200	\$200
2320 Saco River Corridor Commission	\$0	\$300	\$0	\$300
Maine Public Broadcasting	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$200</u>
Totals	\$15,718	\$16,010	\$14,546	<b>\$16,288</b>

Budget Committee - Recommend **\$16,288**

Selectmen - Recommend **\$16,288** Yes 639 No 187

**Article 7:** Shall the Town vote to raise and appropriate **\$77,355** for **Hollis Libraries**?

	11-12 Apr.	12-13 Apr.	13-14 Apr.	14-15 Budget
0800 Salmon Falls Library	\$32,273	\$38,671.33	\$40,510	\$42,355
0810 Hollis Center Library	<u>\$27,612</u>	<u>\$28,161.00</u>	<u>\$29,006</u>	<u>\$35,000</u>
Totals	\$59,885	\$66,832.33	\$69,516	<b>\$77,355</b>

Budget Committee - Recommend **\$77,355**

Selectmen - Recommend **\$77,355** Yes 583 No 246

**Article 8:** Shall the Town vote to raise and appropriate **\$249,501** for **Public Services** plus any carry forward?

	11-12 Apr.	12-13 Apr.	13-14 Apr.	14-15 Budget
0900 Solid Waste Disposal	\$370,000	\$324,000	\$304,000	\$236,000
1000 General Assistance	\$20,000	\$20,000	\$15,000	\$1
2000 Street Lights	<u>\$13,500</u>	<u>\$13,500</u>	<u>\$13,500</u>	<u>\$13,500</u>
Totals	\$403,500	\$357,500	\$332,500	<b>\$249,501</b>

Budget Committee - Recommend **\$249,501 plus any carry forward**

Selectmen - Recommend **\$249,501 plus any carry forward** Yes 696 No 130

**Article 9:** Shall the Town vote to raise and appropriate **\$1,550** for the following Non-Municipal requests?

	11-12 Apr.	12-13 Apr.	13-14 Apr.	14-15 Budget
2310 Cub Scouts	\$850	\$850	\$850	\$850
2312 Boy Scouts	<u>\$700</u>	<u>\$700</u>	<u>\$700</u>	<u>\$700</u>
Totals	\$1,550	\$1,550	\$1,550	<b>\$1,550</b>

Budget Committee - Recommend **\$0**

Selectmen - Recommend **\$1,550** Yes 535 NO 304

**Article 10:** Shall the Town vote to set aside **\$50,000** from Undesignated Fund Balance to be added to the \$100,000 set aside in previous years to help finance the estimated \$250,000 cost of the Town's next revaluation?

Budget Committee - Recommend Passing

Selectmen - Recommend Passing Yes 532 No 300

**Article 11:** Shall the Town vote to adopt the ordinance titled, **Ordinance to Establish a Selectmen / Administrator Form of Government?**

Selectmen - Recommend Passing **ARTICLE FAILED** Yes 372 No 443

**Article 12:** Shall the Town vote to accept and expend the following **Estimated** and anticipated revenues and reimbursements?

CEO Fees	\$34,000	\$26,800	\$26,600	<b>\$34,000</b>
Dog Fees	\$2,000	\$2,800	\$1,150	<b>\$750</b>
Excise Taxes	\$635,000	\$647,000	\$660,000	<b>\$680,000</b>
Rescue Fees	\$110,000	\$94,000	\$90,000	<b>\$98,000</b>
Parks and Recreation Fees	\$95,000	\$115,280	\$135,097	<b>\$155,000</b>
Misc. Revenues & Reimbursements	\$98,000	\$82,000	\$72,300	<b>\$65,000</b>
BETE Reimbursement	\$185,000	\$165,000	\$148,647	<b>\$163,000</b>
Homestead Reimbursement	\$52,000	\$52,000	\$53,500	<b>\$56,000</b>
Tree Growth Reimbursement	\$12,000	\$12,000	\$21,000	<b>\$20,700</b>
Veteran's Exemption Reimbursement	\$1,400	\$1,600	\$1,800	<b>\$2,000</b>
State Revenue Sharing	\$177,162	\$170,000	\$161,659	<b>\$100,148</b>
Cable Franchise Fees	<u>\$44,000</u>	<u>\$44,000</u>	<u>\$42,800</u>	<b><u>\$43,200</u></b>
Totals	\$1,507,562	\$1,474,480	\$1,476,553	<b>\$1,479,983</b>

Budget Committee - Recommend Passing

Selectmen - Recommend Passing

Yes 702

No 132

**Article 13:** Shall the Town vote to accept the State Snowmobile Registration funds and distribute them to the Hollis Snowmobile Clubs for the purpose of maintaining Hollis snowmobile trails?

Selectmen - Recommend Passing

Yes 673

No 144

**Article 14:** Shall the Town vote to authorize the Selectmen and the Tax Collector to:

1. Charge interest on unpaid taxes, determine the rate thereon, set the due date for taxes, and to set the date on which interest shall commence  
(Tax Collector recommends charging interest at a rate of 7% per annum, that taxes be due and payable in two payments: The first due on November 05, 2014 and the second due on May 06, 2015, with interest commencing on the first half on November 06, 2014 and the second half on May 07, 2015);
2. Accept prepayment of taxes;
3. Set the interest rate to be paid by the Town on the refunded over payment of taxes for the 2014-2015 Fiscal Year (Tax collector and Selectmen recommend 3%); and,
4. Apply all tax payments to the oldest outstanding taxes first?

Selectmen - Recommend Passing

Yes 653

No 161

**Article 15:** Shall the Town vote to raise and appropriate **\$484,223** for **Emergency Services** provided by the Hollis Municipal Fire Department?

11-12 Apr.	12-13 Apr.	13-14 Apr.	14-15 Budget
<b>\$388,118</b>	<b>\$439,378</b>	<b>\$458,948</b>	<b>\$484,223</b>

Budget Committee - Recommend **\$484,223**

Selectmen - Recommend **\$484,223**

Yes 703      No 114

**Article 16:** Shall the Town vote to raise and appropriate **\$22,232** for the maintenance of the Hollis Sports Complex?

11-12 Apr.	12-13 Apr.	13-14 Apr.	14-15 Budget
\$19,975	\$21,871	\$22,232	<b>\$22,232</b>

Budget Committee - Recommend **\$22,232**

Selectmen - Recommend **\$22,232**

Yes 608      No 208

**Article 17:** Shall the Town vote to authorize the Selectmen acting as the Sports Complex Committee to:

- A. Accept private monies and or grants to complete the Sports Complex Landscaping Design Plan previously accepted;
- B. Accept private donations to complete approved projects and continue the ongoing maintenance at the Sports Complex grounds with the donations being kept in a protected account to be carried forward at the year-end; and,
- C. Set and charge rental fees and retain these fees (in a protected account) derived from the rental of the Sports Complex fields to help offset maintenance costs?

Yes 685      No 120

**Article 18:** Shall the Town vote to raise and appropriate **\$10,000** of the estimated \$40,000 cost of necessary repairs, improvements and painting of the Hollis Community Building and the Hollis Town Office, with the balance being paid out of undesignated surplus?

Budget Committee - Recommend Passing

Selectmen - Recommend Passing

Yes 628      No 212

**Article 19:** Shall the Town vote to pay the Town Budget Committee Members a stipend of \$13 per meeting and the elected chair receiving an additional \$2 per meeting and appropriate an additional \$1,500 to fund these stipends?

Budget Committee - Recommend Passing

Selectmen - Recommend Passing

Yes 506      No 328

**Article 20:** Shall the Town vote to authorize the Selectmen to utilize up to \$250,000 from the Town's undesignated surplus to make emergency repairs to the Town's roads?

Yes 697      No 141

Selectmen - Recommend Passing



**Article 21:** Shall the Town vote to amend The Hollis Budget Committee Ordinance enacted in June of 2002 and last amended in June of 2013, Section 3. Officers, Meetings, Quorum, Procedure paragraph B. as follows? The Budget Committee Chairman must be elected each year and can only serve a maximum of three (3) consecutive years. If a committee member serves as Chairman for three (3) consecutive years, that member will not be eligible to serve as Chairman for the next two (2) consecutive years.

Budget Committee - Recommend Passing

Selectmen - Recommend Passing

Yes 685

No 145

**Article 22:** Shall the Town vote to adopt the proposed Hollis Accessory Dwelling Unit Ordinance?

Selectmen - Recommend Passing

Yes 447

No 341

**Article 23:** SHALL THE TOWN OF HOLLIS ACCEPT THE FORMER HOLLIS LEARNING CENTER BUILDING (A.K.A. OLD HOLLIS HIGH SCHOOL), TOGETHER WITH A CONFORMING LOT, BACK FROM MSAD #6, TO BE REPURPOSED FOR USE AS THE HOLLIS COMMUNITY CENTER, AND

- (1) APPROPRIATE \$20,000 (twenty thousand dollars) from the Town's undesignated fund balance for the initial expenses, and
- (2) CREATE a dedicated revenue account specifically to receive and release monies for the purpose of this initiative, and
- (3) AUTHORIZE the selectmen to appoint an adjunct committee on behalf of the citizens of the Town of Hollis whose purpose and authority shall be to manage all aspects of funding, building rehabilitation, and use of the Hollis Community Center (a.k.a. Hollis Learning Center and Hollis High School), and
- (4) DIRECT the selectmen to appoint to said committee one (1) selectman; two (2) members of Community Heritage Alliance of Rural Maine; and four (4) members of the community-at-large, at least one of whom will represent recreational activities and one of whom will represent seniors, and
- (5) REQUIRE that the selectmen appoint said committee and arrange for an initial meeting prior to June 30, 2014?

This article appears on the Ballot as the result of a citizen's initiative.

Selectmen - Do Not Recommend

Yes 434

No 383

Signed this 30th day of April, 2014

Irving "Ben" Severance, Selectman

David McCubrey, Selectman

Brian N. Atkinson, Selectman

TOWN

OF

HOLLIS MAINE

# Accessory Dwelling Unit Ordinance

Enacted by Town Meeting Vote: June 10, 2014

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## Accessory Dwelling Unit Ordinance of the Town of Hollis

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An Accessory Dwelling Unit is a living area located within a single family dwelling or within a structure accessory to a single family dwelling, such as a garage, barn, or accessory cottage, which is designed and equipped with limited housekeeping facilities (see section C) so that it can be occupied by a person or persons living separately from the persons occupying the single family dwelling. A Town approved accessory unit shall not be considered a permanent dwelling unit under this ordinance, the Hollis Zoning Ordinances and the Hollis Growth Ordinance.

### **DEFINITIONS:**

Accessory Dwelling units within or added to the primary dwelling structure shall be known as ***In-Law Apartments***. Units in accessory structures (garages, barns, etc.) shall be known as ***Accessory Dwellings***. (The general provisions of this ordinance shall apply to both.)

### **PERFORMANCE STANDARDS – ACCESSORY UNITS**

The following standards are intended to allow the addition and use of one accessory unit to a single family dwelling in a manner that will preserve the single family residential character of the property and neighborhood. The Code Enforcement Officer may issue a permit for the construction of an Accessory Unit only if the Accessory Unit adheres to the following standards:

**A.** The owner(s) of the lot on which the principal structure is located must reside in the principal structure or the accessory unit, either of which residence may be seasonal. An accessory unit may be located on a lot which the owner occupies as a seasonal residence; however, neither the accessory unit nor the single-family dwelling shall be rented. For this purpose, “season” means any three (3) consecutive months during a twelve (12) month period.

**B.** The number of occupants of the Accessory Unit is limited to a maximum of ***two*** family members.

**C.** The area of an accessory unit shall not exceed 600 total square feet of total space of the single family dwelling to which the unit is accessory or other accessory structure. The unit shall be limited to a compact refrigerator (up to 10 cu.ft.), single kitchen sink, and microwave oven. No range or stove is allowed. No laundry appliances are allowed.

**D.** Accessory Units are permitted on nonconforming lots, but the structures in which they are located (attached or detached), shall not exceed 25% of the lot coverage.

**E.** In order for an Accessory Unit to be added to a lot, the lot must comply with the requirements of the state minimum lot size law, 12 M.R.S.A. §§ 4807 – 4807-G and all the provisions of the Maine State Building and Energy Code (MUBEC).

The applicant shall have the burden to establish the lot area, which burden may include a survey signed and sealed by a Professional Land Surveyor, at the discretion of the Code Enforcement Officer. The septic system on the property in question shall be functioning properly at the time of application for accessory unit approval, and plans (HHE-200) for the additional septic load for the premises provided **before issue of building permit**.

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## Accessory Dwelling Unit Ordinance of the Town of Hollis

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**F.** Adequate off-street parking space shall be available for an Accessory Unit.

**G.** Proper ingress and egress shall be provided to the Accessory Unit, per MUBEC.

**H.** Only one Accessory Unit shall be permitted on a base lot.

**I.** The Accessory Unit and the principal structure must be serviced by a common utility meter.

**J.** Accessory Units shall retain and respect the existing streetscape, character of the neighborhood, and preserve the single-family appearance, architectural style, and character of the original dwelling and property. Outside stairways (either open or closed) that service Accessory Units on upper stories are permitted, provided that they are integrated into and consistent with the architecture of the building.

Outside stairways serving upper stories shall not be located on the side of the building that faces the street, except in the case of a building on a corner lot that fronts two or more streets, a stairway may be allowed on one of the sides of the building that faces a street if no reasonable alternative exists. Only handicap ramps are exempt from lot line setbacks.

**K.** All municipal and state building codes (MUBEC) in effect at the time of application must be followed.

**L.** If denied a permit from the Code Enforcement Officer, an applicant for a permit for an accessory unit may appeal to the Zoning Board of Appeals, per Hollis Zoning Ordinance.

**M.** Should the owner(s) of the principal structure be found in non-compliance with the standards contained in this section, the non-compliance shall be considered a violation of this Ordinance, and the structure shall revert to a single family dwelling or the previous use.

**N.** In order for an Accessory Unit to be located in a **detached accessory structure**, the following requirements must be met:

1. The detached accessory structure must meet bulk and space requirements and setbacks for an individual (primary) dwelling unit.

2. The detached accessory structure must be designed and constructed in the style of a garage, barn, storage building, carriage house, accessory cottage, or similar structure customarily located on the same lot with a single-family residence.

**O.** Names and relationship of the immediate family occupants in the accessory unit shall be listed on the application and conditions of the approved building permit. The anticipated duration of the occupancy shall also be listed on the application, after which the accessory dwelling shall revert to its original or similar use, or the applicant may apply for an extension of the permit. Occupancies are not transferable to subsequent owners without meeting all provisions of this section.

**P.** Accessory Units are Permitted Uses (CEO approval required) in all zones other than the Shoreland Zone where they are Conditional Uses (Planning Board approval required).

TOWN  
OF  
HOLLIS MAINE  
  
BUDGET COMMITTEE  
  
ORDINANCE

Enacted: June 2002  
Amended: June 2010  
Amended: June 2011  
Amended: June 2012  
Amended: June 2013  
Amended: June 10, 2014 at the Annual Hollis Town Meeting



## **Section 1. Establishment**

Pursuant to 30-A M.R.S.A. Section 3001, a Budget Committee is hereby established for the Town of Hollis, Maine.

## **Section 2. Composition, Election, Qualifications, Terms, Vacancies**

The committee shall consist of 7 members who shall be elected and who shall be registered voters in the Town. No other elected Official or Head of a Town Department may be a member. Members shall serve a term of three (3) years. For purposes of continuity three members of the board will be elected in 2012, two members elected in 2013 and two elected in 2014. Any unfilled vacancies shall be filled with qualified individuals within 30 days by appointment of the Selectmen. Appointees will serve until the end of the elected term of the Board member they replace. Any board member elected or appointed that misses three (3) consecutive Committee meetings without cause (cause to be determined by the chair (vice chair)) shall have their seat declared vacant by the Committee and request the Selectmen to appoint a successor to serve the remainder of the term.

## **Section 3. Officers, Meetings, Quorum, Procedure**

- A. The Committee shall annually elect a Chair, Vice-Chair, and a Secretary from among its members.**
- B. The Budget Committee Chairman must be elected each year and can only serve a maximum of three (3) consecutive years. If a committee member serves as Chairman for three (3) consecutive years, that member will not be eligible to serve as Chairman for the next two (2) consecutive years. (Amended 6/2014)**
- C. The Chair shall call meetings as necessary or when so requested by a majority of its members or any Municipal Officer.**
- D. The Chair (or Vice Chair) shall maintain order at all times, provide public notice of the agenda, and start the meetings as posted in the agenda. He or she will also keep the questioning appropriate to the Budget before the Committee.**

Budget Committee Ordinance

Page 2 of 4

Enacted: June 2002

Amended June 2010

Amended: June 2011

Amended: June 2012

Amended: June 2013

Amended: June 10, 2014 at Annual Town Meeting

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## BUDGET COMMITTEE ORDINANCE OF THE TOWN OF HOLLIS

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- E. A quorum necessary to conduct business shall consist of at least four (4) members. Actions of the committee shall require a simple majority of the quorum. The Chair or Vice-Chair shall preside at all meetings.**
- F. The Chair (or Vice Chair presiding over the meeting) may vote on any item before the Committee as long as there is no conflict as described in Section 5 of this Ordinance.**
- G. The Secretary (or hired recording secretary that does not vote) shall maintain a record of all proceedings including all correspondence of the Committee. All meetings and records shall be subject to the Maine Freedom of Access Law.**
- H. Act, A M.R.S.A. Sections 401-410. The Committee may adopt rules of procedure not inconsistent with this ordinance.**

### **Section 4. Powers, Duties, Authority, Recommendations, Official Cooperation**

**The committee shall have the following powers and duties:**

- A. To accept testimony, review financial data and make monetary recommendations on the annual budget (Expenditures and Income) as submitted by the Elected Officials, Department Heads, and Non-Municipal Agencies (excluding the County Tax and the SAD 6 School Budget).**
- B. To accept testimony, review financial data and make monetary recommendations on capital expenditures as submitted by Elected Officials and Department Heads.**
- C. To accept testimony, review financial data and make monetary recommendations regarding supplemental appropriations and expenditures and other budgetary action. Whenever proposed by the Elected Officials.**
- D. The Chair of the Budget Committee will prepare an operating budget for the Budget Committee and submit the request to the Selectmen by January 31 each year.**

### **Section 5. Performance**

- A. Other than discussing testimony presented to the Committee, no member of the Budget Committee while sitting as a member shall give or offer testimony regarding**

Budget Committee Ordinance

Page 3 of 4

Enacted: June 2002

Amended June 2010

Amended: June 2011

Amended: June 2012

Amended: June 2013

Amended: June 10, 2014 at Annual Town Meeting

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## BUDGET COMMITTEE ORDINANCE OF THE TOWN OF HOLLIS

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any budget before the Committee. No Budget Committee Member may make any declarations concerning any budget before the Committee. If a member wishes to give testimony or make declarations, they must notify the Chair and recuse themselves from any discussion on that Budget Item. The recused member may then take a seat with the public and be recognized as any other person in the audience to state any material fact, give testimony or make any declaration.

- B. Failure of any Budget Committee member to follow these rules shall result in the loss of their right to vote on the item being discussed before the Committee. The Chair shall warn the person orally of their failure to follow these rules.**
- C. A second violation of the above rule will result in the loss of their right to vote on the item being discussed before the Committee. The Chair shall warn the person in writing that this is their second offence.**
- D. A third violation shall result in the immediate dismissal of the offending member.**
- E. No member of the Budget Committee shall vote on any Budget before the Committee that has any pecuniary interest in the said Budget, whether it is direct compensation as wages or financial compensation or gain to other family members.**

**The Committee's authority shall be as set out above. The Committee on its own initiative may require the applicant before them to provide additional financial data if a simple majority of the Board feels it necessary. Any monetary recommendation as well as the Budget Committee's recommendation on a matter requiring town meeting action shall be printed with the article in the warrant and on the ballot, if any, along with such other recommendations as may be included by the Selectmen or required by law.**

Budget Committee Ordinance

Page 4 of 4

Enacted: June 2002

Amended June 2010

Amended: June 2011

Amended: June 2012

Amended: June 2013

Amended: June 10, 2014 at Annual Town Meeting



## HOLLIS BUDGET COMMITTEE

### 2013-2014

To the tax payers and residents of Hollis,

The Budget Committee is comprised of seven elected members. Elected members rotate for the seven seats every year such that the members do not leave the committee with an “unseasoned” committee.

The Budget Committee is in the process of becoming more transparent and helpful to the citizens and the selectmen of the town. I have copied excerpts from the current ordinance for your review. I encourage anyone who has a comment or opinion to contact me or any member of the committee.

#### Composition, Election, Qualifications, Terms, Vacancies

The committee shall consist of 7 members who shall be elected and who shall be registered voters in the Town. No other elected Official or Head of a Town Department may be a member. Members shall serve a term of three (3) years. Any board member elected or appointed that misses three (3) consecutive Committee meetings without cause (cause to be determined by the chair/vice chair) shall have their seat declared vacant by the Committee and request the Selectmen to appoint a successor to serve the remainder of the term.

#### Powers, Duties, Authority, Recommendations, Official Cooperation

- A. To accept testimony, review financial data and make monetary recommendations on the annual budget (Expenditures and Income) as submitted by the Elected Officials, Department Heads, and Non-Municipal Agencies (excluding the County Tax and the SAD 6 School Budget).
- B. To accept testimony, review financial data and make monetary recommendations on capital expenditures as submitted by Elected Officials and Department Heads.
- C. To accept testimony, review financial data and make monetary recommendations regarding supplemental appropriations and expenditures and other budgetary action. Whenever proposed by the Elected Officials.
- D. The Chair of the Budget Committee will prepare an operating budget for the Budget Committee and submit the request to the Selectmen by January 31 each year.

I will provide a more complete update as we finish the upcoming fiscal year. Thanks for your support,  
On behalf of all the members of the committee,

Dana A. Gray, Chairman

**Town of Hollis  
Conservation Commission  
34 Town Farm Road  
Hollis, ME 04042  
(207) 929 8552 Fax: (207) 929-3686**

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John Sheehan, Chairman, Catherine Hewitt, Vice Chairman, Edna Leigh Libby,  
Secretary, Ren Wilkinson, Doris Luther, Mary Weyer, John Mattor

**Report of the Hollis Conservation Commission  
Fiscal Year June 30, 2013 to July 1, 2014**

**Work is essentially complete on the Indian Cellar project. All 8 trails are finished with a total length of about 3 miles. They encompass both the 58 acre parcel and the 23 acre Rodney Littlefield gift. The trails are free of interfering branches, and are each marked with a specific blaze. Two gentlemen from IDEXX Corporation gave us a community service day, and we removed all of the stubble from the trail paths.**

**We are very pleased that the Pathfinders group from Bonny Eagle Junior High, under the guidance of Kimberly Eiring , has adopted the park for maintenance.**

**Usage has exceeded all expectations. We had 1000 brochures printed, and have gone through three fourths of them. There is little or no trash along the trails. Initially, the parking lot had a severe trash problem, but for some reason neatness is now being respected. Improvements to the parking lot have been completed by filling in the mud puddles with a mixture of crushed rock and gravel.**

**Attention has now shifted back to the 30 acre Googins-Knight preserve at Pleasant Hill, which was put on hold while Indian Cellar was being developed. We have an abundance of volunteer help to accomplish this, with a group from Bonny Eagle alternate education, the Hollis Girl Scouts and an Eagle Scout project. The trail system is all laid out, but needs additional work. This should be complete in a couple of years. The land was a gift to Hollis from Nancy Googins Knight and Beth Googins. A plaque has been designed to respect Beth Googins gift, and is now mounted on the monument that already recognizes Nancy Knight's gift. We have decided to name the park "Googins Woods".**

**The Commission hosted an evening with "Beginning With Habitat" presented by Bethany Atkins who works with the state. The maps that we now have in the town hall show many aspects of plant and animal habitat in Hollis and surrounding communities. The planning board, selectmen and code enforcement officer now have these to use as tools when planning for future development  
Catherine Hewitt, Acting Chair---Hollis Conservation Commission**



# **Hollis Planning Board**

## **Annual Report 2013-2014**

To the Residents of Hollis,

The Hollis Planning Board is comprised of seven appointed residents. I would like to take this opportunity to personally thank Christopher Roy, Faith Plummer, and Victor Kirmes for their commitment to the Board and to the Town of Hollis. This year we welcomed two new members, Rita Perron and Patrick Lawler. There is still one vacancy to be filled.

Several items came before the Planning Board this year, regarding subdivisions, conditional use permits, and new ordinances

The Planning Board voted to allow the developer of Wild Acres Subdivision, Map 7 Lot 2-D, on Cape Road, to modify his subdivision permit to allow the final road paving to be postponed until after he has sold four of his six lots.

The Board approved a conditional use permit for a borrow pit, for gravel extraction, at Map 16 Lot 28-2, on Cape Road.

The Board worked with the Code Enforcement Officer to develop a new "Accessory Dwelling Ordinance" which was approved by voters in June.

The Board approved an amendment to Poland Spring's conditional use permit, to allow spring water extraction to be increased to the total amount originally approved in 2000. The effect of this increase will mean a reduction of water brought in to the plant from other towns, thus reducing the number of trucks coming into the plant.

The Board denied a conditional use permit application for an outdoor recreation facility to be located at Map 12 Lot 71, due to the requested use not being permitted in the RR3 Zone.

The Planning Board is a wonderful opportunity for residents to become involved in their town government and planning for the future. Information regarding Planning Board activities can be found on the Town's web page: [www.hollismaine.org](http://www.hollismaine.org). Videos of previous meetings are available at [www.srctv/pegty](http://www.srctv/pegty). With the work of the Board ongoing and always changing to meet the needs of the Town of Hollis, the Planning Board encourages and invites all Hollis residents to attend and to participate in the planning process.

Respectfully submitted,

David Goodwin, Chair

## **Hollis Board of Appeals**

### ***Volunteers Serving the Community***

*Members: Rebecca Bowley, David Barrett, Kathy Harriman,*

*Bart Sughrue-Chairman, Carla Turner-Vice Chairman, Carrie Walker- Secretary.*

Dear Voters and Taxpayers,

The Hollis Board of Appeals is a seven member Board with Alternate members, all are appointed by the Board of Selectmen.

The Board of Appeals authority and jurisdiction is limited by Town ordinances and State statutes. The outcome of the Board of Appeals decisions has legal implications and the meetings are procedurally quite rigid.

The theory and intent of zoning bylaws is to preserve the character and quality of the community of Hollis by causing all planning and development to adhere to these regulations. These restrictions are, theoretically through enforcement, reducing non-conforming uses and properties to secure their gradual elimination. As strict adherence to these zoning rules occurs, eventually all the properties within that zone should evolve to meet the zoning standards of that zone.

The Board of Appeals cannot grant variances in excess of what the Town and State has empowered the Board to grant. As a result, all actions and outcomes are typically very uniform and consistent.

The Town's objective in enacting the zoning ordinance initially was to protect ground water, address safety issues, and preserve property values.

If an appeal submitted to the Board does not bring the result requested by the applicant, there are other possible courses of action that may be taken.

These include options such as a request to the Selectmen for a letter or waiver for "non-action for non-compliance with the ordinance"; an appeal to Superior Court; or a petition to put on a warrant for public vote, the ordinance change that will allow the result requested.

Local ordinances are enacted by the voters of Hollis at a Town Meeting.

The voters have the power and right to change the ordinances when such ordinances become contrary to what the voters want and need. As the nature of our community changes, the people's needs and desires change relative to their surroundings, and so the ordinances that regulate their property may also need changes.

In the fiscal year July 1, 2013 through June 30, 2014 the Board conducted the following business:

1. April 9, 2014 - workshop, election of offices.

Sincerely, Bart Sughrue, Chairman

**Hollis Center Public Library**  
14 Little Falls Road, Hollis Center, ME 04042  
929-3911

Hours open: Monday 9:30 a.m. – 7:30 pm  
Tuesday & Thursday 3 – 7:30 pm  
Saturday Noon – 3 pm

Visit the **library website** [www.hollis.center.lib.me.us](http://www.hollis.center.lib.me.us)

- Search the list of books, magazines and DVD's owned by the Library
  - With your Library card number renew and reserve materials
  - There are 17,000 books and 870 DVD's
- Access **downloadable audio and ebooks** FREE with your Library card number
- View the list of free/discount library passes to various museums
- **Museum passes** are purchased with funds from the summer reading program grant. This program is a coordination between the following area libraries – Berry Memorial Library, Salmon Falls Library and Waterboro Library. Anyone can borrow any of the museum passes – Southworth Planetarium, Seashore Trolley Museum, Strawberry Banke in Portsmouth N.H., Willowbrook and Maine Wildlife.

The Library offers **6 computers** with internet access and 2 printers.

- **WiFi** – with your laptop inside during regular library hours, or outside the library 24/7
- Many databases are available on MARVEL (Maine's Virtual Library) and can be accessed from your home computer and at the library.
- The library version of ancestry.com is available on library computers.
- The Library has a fax and copier for the public to use.
- Keep up with library activities on **Facebook**

The **Children's Room** offers Lego's and board games. The room has areas for board books, early reading books, first chapter books, graphic novels (cartoon type) and young adult book fiction and nonfiction. Over 7,000 books are in the Children's Room!

**Preschool Story Time** is every Monday at 10 am. Anyone is welcome to join the group and enjoy singing, finger plays, bells, bubbles, books and a simple craft. The schedule is listed at the library website.

A **February and Summer Reading Program** is offered for all ages - zero to very grownup. The Treasure Chest is open and readers may select a prize and free book each week. Crafts are available whenever the library is open. The Boston Museum of Science presented a program that was free to anyone in the community.

**Fundraising** projects include a Bake, Book & Rummage Sale. Books in good condition are accepted anytime throughout the year. Donations were received from Key Bank, Saco & Biddeford Savings Bank, several other organizations and individual gifts. Thank you.

Thank you to those who have volunteered at the library this year. Volunteers help with maintenance, fundraising, computer and library projects. New and returning volunteers are always welcome. Volunteers serve on the Board of Trustees or are officers for the Library Association. Your interest, time and financial gifts help to make the Hollis Center Public Library a welcoming place for the community.

Come visit the library, see how you can enjoy the many available resources and consider how you may help.

Respectfully submitted, Maureen H. Cole, Library Director



*Photo used Courtesy of John Paul Rondeau*

# **Salmon Falls Library 2013-2014**

## **Library Hours:**

**Mondays 3-6, Wednesdays 4-7, Thursdays 3-8 and Saturdays from 9-noon**

**Weekly Preschool Story Hour, Thursdays 10-11.**

**(207)929-3990**

**Libraries store the energy that fuels the imagination. They open up windows to the world and inspire us to explore and achieve, and contribute to improving our quality of life.**

**—Sidney Sheldon**

**This year, the library increased our patronage by 28 households (57 individuals), had a beautiful new circulation station installed, and had a beautiful perennial garden planted out front.**

**In an age where so much of our lives have become electronic or digitized, it's impressive to note that our print book circulation continues to increase. So many patrons have said that there's just nothing better than holding and reading an actual book.**

**The Friends of the library held programs that included a Sheep to Sweater talk which demonstrated carding and spinning raw wool, a soap making demonstration and a talk on raising toddlers and preschoolers. If you have suggestions of programs you'd like to see, please come in and share them with us.**

**We have a weekly (all levels) fiber arts/knitting club; open to the public, each Wednesday evening from 6-7pm. We have extra supplies if you just want to come in and try it out.**

**The Salmon Falls library provides free Wi-Fi, a patron computer and printer, quiet spaces for studying or tutoring, couches for lounging and reading, puppets and toys to be played with, and a weekly craft is set up in our children's room. We're a great destination place for kids to play and read, to meet up with friends, get help using a computer, and to learn about the goings-on in your community.**

**The library is used as a meeting place for the Hollis Conservation Commission, Literacy volunteers, and families who need a safe space for weekly child visitation.**

**By combining efforts with the Hollis Center, Waterboro and Berry Memorial libraries and with a generous grant from the Narragansett Number One Foundation we had another successful summer reading program this year with more than 32 children setting and attaining their summer reading goals.**

**Looking for a way to get involved in your community? Our Friends group is looking for new members who are interested in helping with projects and activities that support the library and its programs. If you're interested in volunteering, please call our volunteer coordinator, Carla Turner at (207)-929-6356.**

**I'd like to thank all of our dedicated volunteers with special recognition going to out to Paula Hodgdon, Martha Turner, Julia Spencer-Fleming and Peter Eliot who put in countless volunteer hours to help the library run smoothly and make it the wonderful place that it is.**

**Respectfully Submitted,  
Mary M Weyer, Library Director**

# Hollis Equestrian Park

123 New County Road ♦ Hollis Center, Maine ♦ (207) 247-6226 ♦ [www.mainehorse.com/hep/](http://www.mainehorse.com/hep/)

March 23, 2015

Selectman's Office  
Town of Hollis  
34 Town Farm Road  
Hollis, Maine 04042

Dear Sirs,

This letter is to serve as our 2015 Annual Report from the Hollis Equestrian Park. In 2014, the Park was the site of seventeen horse shows, all repeat bookings from the year before. Through membership fees, business sponsorships and rental fees we raise funds to maintain and improve the Park's facilities. Our membership roster currently includes over 75 individuals and our current assets are over \$2000.00 with an additional \$2000.00 in revenue anticipated over the next two months.

We look forward to another successful year at the Hollis Equestrian Park. If anyone from the Town has questions, please contact me at 247-6226 or Bea MacDonald at [bmacdonald17@roadrunner.com](mailto:bmacdonald17@roadrunner.com).

Sincerely,

Jaye-Allison Winkel  
*Manager, Friends of the Hollis Equestrian Park*



## 2014-15 Saco River Community Television Annual Report - Town of Hollis

Saco River Community Television is here to help the citizens of Hollis connect to local information on cable and on the internet. SRC-TV has been helping the citizens of Hollis access the powerful medium of television since the year 2000. Today's 21<sup>st</sup> Century communication technologies allow the Town of Hollis to reach a wider audience than ever before – on cable and online.

Hollis is part of a six town service area that also includes Limerick, Limington, Standish and Waterboro. The regional access center functions as the electronic hub or central location of our 6-town consortium. From this location, we offer television production/studio access and video production training for citizens wishing to promote and publicize local events. We also monitor the Town of Hollis government access channel, schedule meetings on cable. Additionally, we also upload and archive Hollis Town Hall meetings onto our PEG TV (public, education & government) service located at [www.src-tv.org](http://www.src-tv.org) as well as [www.hollismaine.org](http://www.hollismaine.org).

Cable remains our primary focus and the Hollis town meetings can be seen at regularly scheduled times on Channel 5 and Channel 121-2 for those viewing the meetings on a newer television set. We work closely with the technology department at Bonny Eagle to ensure a wide variety of events taking place in the SAD 6 school system gain the exposure they deserve on local television and online. These events include, but are not limited to basketball and football games, graduation ceremonies, talent shows, interview programs, human interest stories and, of course, regularly scheduled school board meetings.

Local churches, non profits and libraries are free to promote the good work they do on our channels. SRC-TV is particularly proud of a public service announcement we helped produce for the historic Salmon Falls Library in 2014. Earlier, we helped produce a program devoted to the 100<sup>th</sup> Anniversary of the Hollis Center Library. Local politicians and civic leaders, including Representative Don Marean and current selectwoman River Payne have also utilized our media center to promote the interests and concerns of the citizens of Hollis. SRC-TV welcomes all and our services and production training are free.

Our mission is to encourage the people of Hollis to empower themselves with free production training and equipment loans so they can exercise their 1<sup>st</sup> Amendment right to free speech or simply to promote community gatherings like this years Hollis Fest event. We're proud of the role we play in facilitating the exchange of ideas and information in Hollis. Communication technologies are here to stay and Hollis is wise to support a local regional media center devoted to the interests and concerns of the citizenry.

Respectfully submitted,

Patrick Bonsant

Director, Saco River Community Television

## **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.

At this time, the Town of Hollis has no representation on the Commission. In a practical sense, being on the Commission would give the Town of Hollis 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](http://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 Hollis 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](http://www.srcc-maine.org).

# Fall 2014

Welcome to the Town of  
**Hollis, Maine**  
 34 Town Farm Road Hollis, Maine 04042  
 Voice 207-929-8552 FAX 207-929-3686



Town Hall Hours  
 Closed Monday  
 9 - 4 PM Tuesday, Thursday & Friday  
 12 - 8 PM Wednesday

Home	Site Index	About Hollis	Boards & Committees	Cemeteries	Departments	Employee Directory	Fire and Rescue	General Assistance	Libraries	Parks and Recreation	Schools	Trash and Recycling	Town Organizations
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Greetings from Rob Roy Webmaster for the Town of Hollis,

The official Town of Hollis website <http://www.hollismaine.org> was launched on May 2, 2002. The original goal of creating the web site was to make information more readily available to the public. The goal remains the same.

We continue to increase postings of meeting agenda items and meeting minutes. Meeting dates and agenda are always posted to the home page and then archived on the Selectman, Planning Board, and Budget Committee pages. Each year we see an increase in visits to the site.

I would like to THANK all of the town employees for their contributions to the web site. I would also like to THANK those in the community that have provided us with feedback. This feedback helps us to continually make improvements to the site.

As always we welcome your ideas for improving the site. By phone 207-749-9494 or Email [webmaster@hollismaine.org](mailto:webmaster@hollismaine.org)

*Rob Roy*

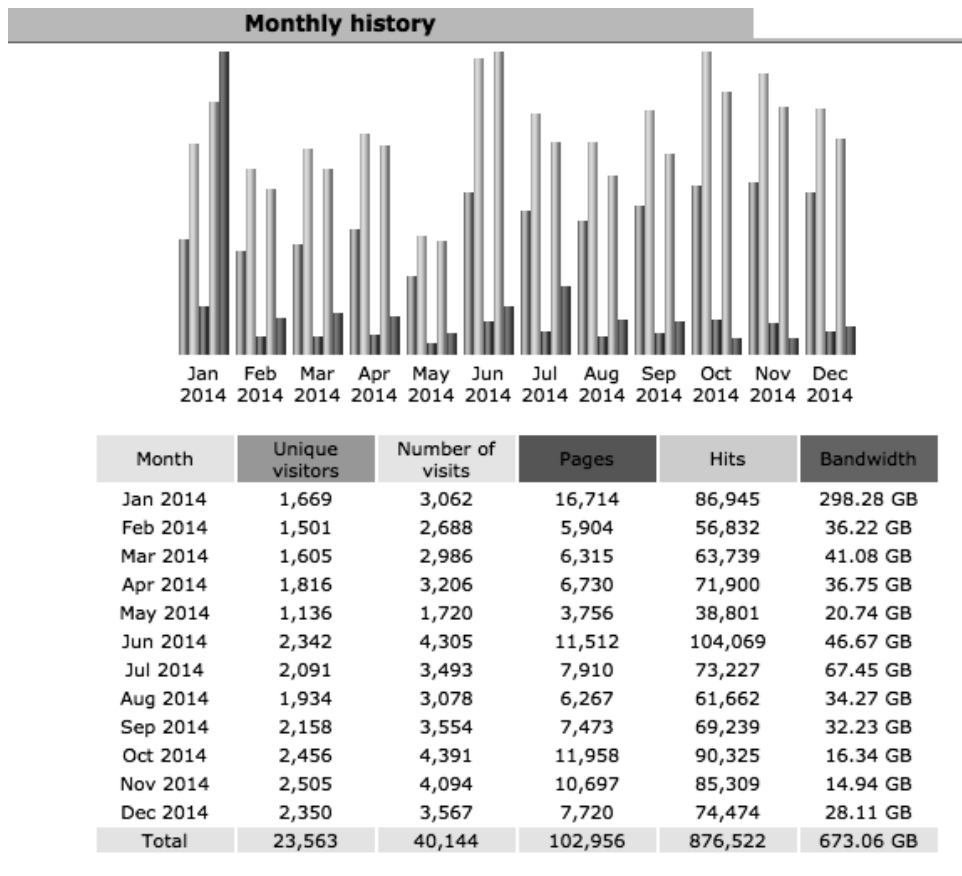
## Here are some interesting web statistics relating to traffic on our web site.

In 2002 there were 2,423 unique visits to the site (first full year the site was up)

In 2012 there were 20,785 unique visits to the site

In 2013 there were 20,366 unique visits to the site

In 2014 there were 23,563 unique visits to the site



2014 DELINQUENT PROPERTY TAXES FOR YEAR ENDING JUNE 30,2014

25 MAIN STREET/SANDRA BOLTON	\$467.44 **
AMES DEBRA L./ WALSH TIMOTHY M	\$793.48 **
ANDERSON MARK L./DONNA A	\$1,268.41 **
AT&T MOBILITY	
AVERILL, MICHELLE B	\$2,017.18
AZARA ERIC S	\$10.45
BAKER ROBERT G	\$2,008.71
BARTLETT, MARILYN B	\$879.01 **
BEAR HILL LUMBER	\$498.52 **
BEAR HILL LUMBER	\$481.69 **
BEAR HILL LUMBER	\$511.06 **
BEAR HILL LUMBER	\$4,684.35 **
BEAUDOIN MARY M	\$971.67 **
BEAULIEU JASON E/MICHELLE E	\$445.54 **
BEAULIEU RICK R/LISA M	\$2,849.88 **
BEAULIEU, JR GERARD P/ELISSA K	\$259.05 **
BEAULIEU MICHELLE L/BARTLETT STEVEN S	\$2,849.66 **
BENTON CARLENE R	\$1,125.85 **
BERES JOYCE A.	\$1,183.49 **
BICKFORD ALFRED C/BARBARA J	\$233.93 **
BICKFORD JAMES L/KECIA M	\$770.77
BICKFORD JAMES L/BERTHA E	\$1,746.69 **
BOGDAHN KATHERINE L/JOHN P	\$2,278.43
BOILARD MICHAEL M	\$2.82 **
BOUTHET DONALD W/SANDRA J	\$246.64 **
BROWN BARRY	\$298.10
BROWN BARRY S	\$1,413.06
BROWN JOEL F	\$3.70 **

BUBAR CHRISTOPHER E	\$401.39 *
BUREAU MARK A	\$319.11
BURNELL STEVEN A/SARAH J	\$272.47
BURNS CHRISTINE	\$230.34
BUTLER GLEN	\$592.68 **
CALVERT RICHARD/MICHELLE	\$815.43 **
CAMPBELL JR JOHN E/GEORGIA M	\$1,366.31 **
CAMPBELL SHAUN	\$2,107.47
CANDOW WILLIAM/JULIE	\$1,418.34
CHRISTENSEN JE EARL S/MURIELLE A	\$1,178.54 *
COLBURN CHRISTOPHER	\$450.12 *
COLE FREDERICK W JR/BARBARA	\$975.42 **
COTE CHRISTOPHER J/HEATHER L	\$239.26 **
CROSSMAN ERICA	\$2,518.78
D A SMITH CONSTRUCTION INC	\$259.27 **
DANEY NANCY E	\$188.63 **
DATSON BRADD L/BOULTER-DATSON CATHY	\$2,085.60
DAVIS LINDA J	\$23.38 **
DAY IRENE	\$1,318.46
DECKER GINGER M	\$462.88
DEERING DAVID N/DIANE B	\$2,097.72 **
DEERING DAVID N/DIANE B	\$1,420.87 **
DEMERS MARK E	\$1,709.90 **
DENNISON MICHAEL/LYNN	\$359.37 **
DOUGLASS MARIA	\$415.14
DRUMMOND SAMUEL D III/LORA J	\$1,777.04 **
DUNNE CAROL I/CHARLES	\$1,192.84 **
DUNNE CAROL I/CHARLES	\$53.24 **
DUREPO SCOTT H	\$1,272.58 **
EASTBROOK TIMBER CO INC	\$716.87
EDGERLY RAYMOND C/DEBORAH A	\$363.44 **
EMPEY CAROLYN	\$360.25 **
FARWELL ROBERT A JR/MONIQUE C	\$5,713.08 **
FEDERAL NATIONAL MTG ASSOC	\$977.68 **
FEENEY FRANCIS R/MELISSA R	\$1,340.68
FERNSTROM WILLIAM S/JEANETTE E	\$1,136.52
FILLMORE RICHARD F/AUGUSTA E	\$1,835.57 **
GAGNE JAMES/PAULA	\$1,054.13 **
GAINES-MORSE CHRISTINA/PAUL JR	\$1,716.88 **
GARDNER FRANCES	\$67.43 *

GARRIGAN JR GEORGE/SHIRLEY	\$802.23	**
GENDRON MADELEINE, TRUSTEE	\$647.13	**
GENTILE DAMON I	\$1,924.56	**
GIROUX ALLAN/IRENE	\$183.59	**
GODIN GARY R/BONNIE J	\$406.83	**
GOYETTE MICHAEL J/JUNE L	\$285.51	**
GRAY CASEY R	\$1,330.45	**
GREEN DANIEL A R/SONIA M	\$2,161.61	
GREENLEAF DAVID	\$293.59	
GRONDIN JOHN	\$3,046.34	**
GUFFEY DANIEL P	\$803.44	
GULF OF MAINE INC	\$172.42	**
HAMEL LINDA T	\$1,428.07	**
HANNAFORD GOODWIN F	\$1,364.88	**
HANSON DANIEL F/PATRICIA A	\$1,020.58	**
HANSON DONNA M	\$378.60	**
HANSON JOSEPH C	\$1,207.19	**
HANSON JOSEPH C/STACY A	\$1,387.54	**
HARDY APRIL L/LLOYD R	\$1,808.40	**
HARDY APRIL L/LLOYD R	\$4,457.13	**
HARDY APRIL L/LLOYD R	\$5,035.13	**
HARDY APRIL L/LLOYD R	\$225.17	**
HARDY APRIL L/LLOYD R	\$2,555.79	**
HARDY APRIL L/LLOYD R	\$4,269.29	**
HARDY APRIL L/LLOYD R	\$4,777.19	**
HARRIS NORMAN/BEVERLY A	\$1,631.52	*
HARTLEY JR GERALD S/MARGARET E	\$480.36	**
HARTMAN VERONICA E	\$2,874.85	*
HARTMAN VERONICA E	\$79.44	**
HATFIELD PETER A/STEPHANIE A	\$939.62	**
HEANEY SUSAN J	\$1,832.27	**
HEATH CHESTER	\$263.34	**
HEATH DAVID A/KELLY C	\$1,433.84	**
HEBERT BECKY	\$453.09	
HENRI DIANE	\$534.05	**
HERTEL JR VAN E	\$513.59	**
HERTEL SR VAN E	\$256.57	**
HERTEL SR VAN E	\$256.57	**
HEWARD MALA J/ALBERT III	\$1,117.16	*
HILL DONALD/DIANA	\$1,568.82	*
HILLOCK PAMELA R	\$1,527.24	
HILTON RICHARD H	\$261.03	**
HOFFMAN CARRIE	\$523.27	
HOLLIS REALITY ASSOCIATES	\$1,802.76	**



HUNT DANIEL/FRIEL JENNIFER	\$108.35	**
HUNT LINDA W	\$859.25	**
HUNT RHONDA L/RICHARD C	\$1,015.52	*
HURTUBISE JR ROLAND W	\$447.15	**
JW GROUP LLC	\$272.25	**
JOHNSON,EDWARD JR/STEVENS FARRAH	\$942.09	**
JOY GARY	\$302.39	
KANE GREGORY J	\$462.49	**
KEENE REBECCA J	\$817.19	
KENDRICK KATHLEEN A	\$933.62	**
KERAGHAN KEVIN J	\$2,349.71	**
KILBRIDE JAMES/ETHAN	\$74.52	**
KING WARREN/SANDRA	\$81.51	**
KIRBY ROBERT	\$346.06	**
KNIGHT JR MELVILLE B HEIR	\$135.76	
KNIGHT JR MELVILLE B HEIR	\$243.44	
KNUDSEN JOHN/DONNA	\$677.32	
LABRECQUE JEFFREY E/CLAIRE	\$832.24	*
LABRECQUE STEVEN L	\$384.89	**
LACOURSE CATHERINE M/GOODSON DEVAN M/DANIEL A	\$400.73	**
LACOURSE KEITH C/LORRAINE R	\$1,850.09	**
LAFRENIERE STEVEN M	\$765.82	
LAMBERT JOHN A/MELANIE G	\$1,401.54	**
LANDRY JOANNE V	\$1,626.02	*
LESTAGE NANCY L	\$1,124.09	
LEWIS RENEE J	\$9.99	**
LEWIS SHIRLEY	\$1,677.83	*
LIBBY JENNY A	\$418.34	**
LIBBY MARGARET C/DEPETER JERRY/PATRICIA	\$531.30	
LIBBY PAULA	\$694.65	
LIBBY TODD M/WOODS BEVERLY E	\$2,563.66	
LOW JANET	\$29.37	**
LYON KURT R	\$524.64	**
MANSION ROAD 2012 TRUST	\$1,555.58	**
MAREAN CHRISTOPHER C	\$2,133.67	
MARQUIS DAVID P	\$1,630.31	**
MARTEL DONALD N SR/BRENDA L	\$199.48	**
MARTINEAU JEANNETTE M/TUCKER RICHARD A	\$1,437.26	**
MCGLINCHY CRYSTAL A/DAVID C	\$259.38	**
MCINTIRE CARROLL/SHEILA	\$1,974.72	**
MCKINNON CATHY	\$1,277.43	**

MCLEOD EDWIN J	\$2,229.81	
MCNALLY LAND DEVELOPMENT INC	\$531.96	**
MCNALLY LAND DEVELOPMENT INC	\$527.78	**
MELLEN BARRY/ROBIN	\$1,423.51	
MILLS CHARLIE N/SHARLENE J	\$147.40	*
MITCHELL HAROLD J/SHIRLEY A	\$1,001.99	
MOORE ALBERT E JR	\$470.83	
MUEHLHAUSEN MARY P	\$1,972.96	
MULTER SUZANNE E	\$10.06	**
ODONNELL EUGENE L/SHIRLEY A	\$638.27	**
PANCOAST DAVID/PRISCILLA/PRISCILLA	\$369.49	
PARKER AARON/WALKER STACIE/DATSON BRUCE/BRADD	\$207.35	
PARKER JAMES L/LOUISE O	\$502.70	**
PATTERSON GEORGE A/NANCY K	\$1,223.36	**
PEASE SANFORD H/SARA	\$20.90	
PENDLETON CRAIG A/SUSAN K	\$33.00	**
PICKETT BRIAN B/LINDA J	\$1,494.57	**
PINET JAMES	\$946.05	**
PINET ROGER J/MARSHA	\$702.18	**
PINET ROGER J/MARSHA	\$429.33	**
PLUMMER THEODORE TRUSTEE	\$380.93	**
POLAND RICHARD I	\$1,067.60	**
POLLEY JOHN/WOOD MARGARET	\$55.55	**
POOLE CARL	\$1,039.22	*
POTTLE SCOTT A	\$1,436.22	*
POWERS CHARLES C/REBECCA J	\$704.00	**
PROACH GEORGE	\$247.11	**
PROACH GEORGE	\$271.64	**
PROACH GEORGE	\$265.37	**
PROACH GEORGE	\$1.04	**
PROPER MICAH/RYAN MELISSA	\$2,515.92	**
PROPER MICAH	\$2,233.22	**
RAMSDELL STEVEN E/SHERRY L	\$3.21	**
REDDING CRAIG G	\$890.55	**
REMINGTON SR RAYMOND D	\$168.52	*
RICHMAN KATHLEEN	\$1,114.30	**
ROBERTS DANIEL W JR	\$2,372.70	
ROE DALE/ROY BETTY M	\$39.05	**
ROLLINS ERIC TRUSTEE/SNOW SANDRA TRUSTEE	\$4,584.25	
ROLLINS ERIC V	\$378.84	
ROMPREY RITA	\$786.17	*
ROSENBERGER ELIZABETH	\$112.29	**

ROWE FREDDIE M/JUDITH L	\$615.78	
ROY CHRISTOPHER	\$358.57	*
RUMERY THOMAS M/CAROL A	\$1,372.36	
SALEVSKY GEORGE H/EVELYN P	\$2,543.64	
SANBORN JONATHAN D	\$1,021.29	**
SANBORN LARA M/ROBERT L	\$106.92	**
SANTOS WANDA L/GERALD L	\$1,162.26	*
SAULINER JAMES	\$523.60	
SEAL ALFRED JR/MICHELE L	\$1,040.27	**
SEEKINGS GARY	\$1,796.41	**
SEVIGNY KEITH	\$317.07	**
SHAY PENNY/THOMAS	\$544.50	**
SHAY PENNY/THOMAS	\$747.78	**
SHAY PENNY/THOMAS	\$5.31	**
SHEPARD PHILIP B	\$439.78	**
SHEPARD TINA	\$77.99	
SILVER DEBRA V	\$1,265.11	**
SINENI ANTHONY J	\$792.88	
SJULANDER LARS E	\$1,280.67	**
SKILLINGS ELMER A/ BETTY L	\$905.08	**
SMITH EDITH	\$96.17	
SNELL PETER A	\$5.22	**
SNELL PETER A	\$698.33	**
SPEECHES PETER	\$587.12	**
STEVENSON GARY	\$1,178.21	**
STILPHEN MARGARY L	\$1,382.26	**
STJ INC	\$256.68	**
SWASEY PAUL M	\$1,041.59	
TARBOX MELISSA A/BELANGER KEVIN B	\$3,836.58	**
TARDIF MARGARET C.MARC R	\$1,797.73	**
THIBODEAU CECIL A/CAROLYN	\$622.71	
THIBODEAU GISELE	\$329.56	**
TIBBETTS THERESA M	\$463.65	**
TILTON DAWN M	\$170.44	**
TOMAS LLC	\$2,382.27	**
TOWNE RUTH W/BARBOUR ROBERT R/JANICE C	\$361.29	**
TRAMMELL KELLI L	\$722.15	
UNDLIN BRIAN	\$587.01	**
UNDLIN BRIAN	\$483.94	**
VACHON YVES/SANDRA	\$1,567.15	**
VALLIERE COLLEEN J	\$451.11	**

VANGAASBEEK LEONARD S III/HAZEL A	\$1,173.81	**
VERREAUULT ROBERT L/CECILE R	\$20.95	**
VETRONE DONNA	\$2,298.56	
WALKER EDNA	\$1,355.75	*
WALKER EDNA	\$439.78	*
WATERHOUSE KENNETH B/VIRGINIA A	\$2,092.69	**
WATERHOUSE KENNETH B/VIRGINIA A	\$341.55	**
WEEMAN JR ROBERT V	\$1,592.36	
WESCOTT MICHAEL	\$1,092.63	**
WHITEHOUSE LUCIEN M	\$374.49	**
WHITEHOUSE LUCIEN M/KATHI L	\$568.49	**
WHITEHOUSE MAYNARD L/BARBARA/TONY	\$245.04	**
WHITEHOUSE ROBBIE/REBECCA/LUCIEN M/KATHI L	\$115.72	**
WHITEHOUSE ROBBIE J/REBECCA	\$446.16	**
WHITTEN AVIS E/RICHARD D II	\$1,229.69	**
WHITTEN AVIS E/BUTLER CHARLES W/BONNIE	\$1,731.99	*
WHITTIER CHESTER G/MADELINE L	\$1,382.26	
WILKINSON WARREN/RYAN JANE	\$1,674.80	**
WINLING RICK G/KIM L	\$541.34	**
WITMAN DALE A	\$222.53	**
WRIGHT FRANK/RHIANNA	\$1,014.42	**

## PERSONAL PROPERTY TAXES

TITLE 36 SECTION 601. PERSONAL PROPERTY:DEFINED

PERSONAL PROPERTY FOR THE PURPOSE OF TAXATION INCLUDES ALL TANGIBLE GOODS AND CHATTELS WHEREVER THEY ARE AND ALL VESSELS AT HOME AND ABROAD

TITLE 36 SECTION 603.

ALL PERSONAL PROPERTY EMPLOYED IN TRADE IN THE ERECTION OF BUILDINGS OR VESSELS IN MECHANIC ARTS SHALL BE TAXED IN THE PLACE WHERE SO EMPLOYED EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION

TITLE 36 SECTION 706.

BEFORE MAKING ASSESSMENT, THE CHIEF ASSESSOR OF A PRIMARY ASSESSING AREA MAY GIVE REASONABLE NOTICE IN WRITING TO ALL PERSONS LIABLE FOR TAXATION IN THE MUNICIPALITY TO FURNISH THE ASSESSOR A TRUE AND PERFECT LIST OF ALL THEIR ESTATES, NOT

BY LAW EXEMPT FROM TAXATION, WHICH THEY POSSESSED ON THE  
FIRST DAY OF APRIL OF THE SAME YEAR.

2014 DELINQUENT PERSONAL PROPERTY TAX FOR YEAR ENDING JUNE 30,2014

BEAR HILL LUMBER	\$1,518.10 **
COUTURE LANCE	\$50.31 **
DBA LANCEFIDS GARAGE	
DYER BRADFORD	\$28.97
DBA BRADFORD DYER CONSTRUCTION	
GENTILE DAMON	\$220.37
DBA MIDWESTER MEDICAL MACHINE	
GLENDAL CORP	\$57.51
C/O B. SHEPARD BOSWORTH	
KENNETH W STONE INC	\$113.08 **
PAQUETTE CHRISTOPHER/TERRI	\$494.80
PRIMITIVES IN PINE	\$69.30
DEBRA SKOLAS	
PRO TURF	\$265.38 **
TROY HANSON	
SNELL PETER	\$117.56 **
STATION HOUSE GRILL	\$576.71
FARWELL ROBERT/MONIQUE	
TOMAS LLC	\$408.96 **
DBA YOUR COUNTRY STORE	
TRIPP ANDREW	\$93.94

\*PARTIAL PAYMENT

\*\* PAID IN FULL

\* / \*\* Payments made as of May 7, 2015



### **Communication with Those Charged with Governance**

Members of the Board of Selectmen  
Town of Hollis  
Hollis, Maine

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Hollis (the Town) as of and for the year ended June 30, 2014. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you in our letter dated June 6, 2014. Professional standards also require that we communicate to you the following information related to our audit.

#### **Significant Audit Findings**

##### *Qualitative Aspects of the Town's Significant Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the Town of Hollis changed accounting policies related to reporting assets and liabilities by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 65, Items Previously Reported as Assets and Liabilities, in the fiscal year ended June 30, 2014. Accordingly, there is no cumulative effect of the accounting change as of the beginning of the year reported. We noted no transactions entered into by the Town during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the government-wide statements was:

Management's estimate of depreciation expense is based on useful lives and straight-line depreciation. We evaluated the key factors and assumptions used to develop the depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

##### *Difficulties Encountered in Performing the Audit*

We encountered no difficulties in dealing with management in performing and completing our audit.



### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following material adjustments detected as a result of audit procedures were corrected by management:

Prior year receivable of \$162,754 was reversed.

Prior year accounts payable of \$181,591 was reversed and current year accounts payable of \$45,124 was recorded.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated December 3, 2014.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Town's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### **Other Audit Findings or Issues**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Town's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### *Other Matters*

We applied certain limited procedures to management's discussion and analysis and budgetary comparison schedule, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on combining and individual fund financial statements, which accompany the financial statements but are not RSI. With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

*Restriction on Use*

This information is intended solely for the use of the Board of Selectmen and management of the Town, and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Berry Talbot Royer".

Certified Public Accountants  
December 3, 2014

**TOWN OF HOLLIS**  
**FINANCIAL REPORT**



JUNE 30, 2014

## **TABLE OF CONTENTS**

<b>INDEPENDENT AUDITOR’S REPORT</b>	<b>1</b>
<b>MANAGEMENT’S DISCUSSION AND ANALYSIS</b>	<b>3</b>
<b>BASIC FINANCIAL STATEMENTS</b>	
Statement 1 Statement of Net Position	11
Statement 2 Statement of Activities	12
Statement 3 Balance Sheet - Governmental Funds	13
Statement 4 Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	14
Statement 5 Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	15
Statement 6 Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds to the Statement of Activities	16
Statement 7 Statement of Fiduciary Net Position	17
Statement 8 Statement of Changes in Fiduciary Net Position	18
Notes to the Basic Financial Statements	19
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Exhibit 1 Budgetary Comparison Schedule – Budget and Actual – General Fund – Budgetary Basis	34
Notes to the Required Supplementary Information	36
<b>OTHER SUPPLEMENTAL DATA</b>	
Exhibit 2 Balance Sheets – Poland Spring TIF	38
Exhibit 3 Statements of Revenues, Expenditures and Changes in Fund Balance – Poland Spring TIF	39
Exhibit 4 Combining Statement of Fiduciary Net Position – Fiduciary Funds – Non-Expendable Trust Funds	40
Exhibit 5 Combining Statement of Changes in Fiduciary Net Position – Fiduciary Funds – Non-Expendable Trust Funds	41
Schedule 1 Schedule of Taxes Receivable	42
Schedule 2 Schedule of Departmental Operations	43



## INDEPENDENT AUDITOR'S REPORT

Board of Selectmen  
Town of Hollis  
Hollis, Maine

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Town of Hollis 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.

### **Auditor's Responsibility**

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

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, each major fund, and the aggregate remaining fund information of the Town of Hollis as of June 30, 2014, and the respective changes in financial position 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 3-9 and 34 - 36 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.

### *Emphasis of a Matter*

As further discussed in Note 13 to the financial statements, the July 1, 2013 net position in Statement 2 was understated. Accordingly, an adjustment has been made to correct beginning net position for the year ended June 30, 2014.

### *Other Information*

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

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate 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 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.



Certified Public Accountants  
December 3, 2014



**Town of Hollis  
Selectmen's Office**  
34 Town Farm Road, Hollis, ME 04042  
Phone: (207) 929-8552 Fax: (207) 929-8059  
Web Address: [www.hollismaine.org](http://www.hollismaine.org)

River Phoenix

Brian N. Atkinson Chairman

David W. McCubrey

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## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

Our discussion and analysis of the Town of Hollis' financial performance provides an overview of the Town's financial activities for the year ended June 30, 2014. Please read it in conjunction with the Town's financial statements audited by our independent outside auditors, Berry Talbot Royer, Certified Public Accountants.

This annual report consists of a series of financial statements. The Statement of Net Position (Statement 1) and the Statement of Activities (Statement 2) provide information about the activities of the Town as a whole and present a longer-term view of the Town's finances. Fund financial statements start with Statement 3. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide statements by providing information about the Town's most significant funds. The remaining statements provide financial information about activities for which the Town acts solely as a trustee or agent for the benefit of those outside of the government.

### **REPORTING THE TOWN AS A WHOLE**

#### **The Statement of Net Position (Statement 1) and the Statement of Activities (Statement 2)**

The Statement of Net Position and the Statement of Activities report information about the Town as a whole. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Town's net position and changes in net position. The Town's net position, the difference between assets and liabilities, is one way to measure the Town's financial health or financial position. Over time, increases or decreases in the Town's net position is one indicator of whether its financial health is improving or deteriorating. Other non-financial factors, however, such as changes in the Town's property tax base and the condition of the Town's infrastructure, need to be considered to assess the overall health of the Town.

In these government-wide statements, the Town's activities are reported in one category:

**Governmental activities** - Most of the Town's basic services are reported here, including fire, general administration, roads, and recreation. Auto excise taxes, franchise fees, fines, state revenue sharing, and state and federal grants finance most of these activities.

## REPORTING THE TOWN'S MOST SIGNIFICANT FUNDS FINANCIAL STATEMENTS

The fund financial statements provide detailed information about the significant funds, but not on the Town as a whole. Some funds are required to be established by State law and by bond covenants. However, the Board of Selectmen establishes many other funds to help it control and manage money for particular purposes.

**Governmental Funds** - The Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash.

The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation is described at the bottom of the fund financial statements.

### Reporting the Town's Fiduciary Responsibilities (Statement 6)

These activities are omitted from the Town's other financial statements because the Town cannot use these assets to finance its operations. The Town is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

### Governmental Activities

This section will show a condensed financial comparison of revenues and expenses and provide explanations for significant differences.

To aid in the understanding of the Statement of Activities, some additional explanation is given. Of particular interest is the format that is significantly different than a typical Statement of Revenues, Expenditures, and Changes in Fund Balance. Expenses are listed in the first column with revenues from that particular program reported to the right. The result is a Net (Expense)/Revenue. The reason for this type of format is to highlight the relative financial burden of each of the functions on the Town's taxpayers. It also identifies the amount each function draws from the general revenues or if it is self-financing through fees and grants.

General Government	Charges for photocopies, maps, building permits, shore land permits, cable TV franchise fees, gas tax refund, grants and clerk fees.
Public Safety	Dispatching services agreement with Sanford, gas tax refund, other grants, dog license fees and an agreement for reimbursement of ambulance transportation and call fees.
Public Works and Sanitation	Urban/Rural Initiative program, gas tax refund, grants for snowmobile trail maintenance.
Cultural and Recreational	General assistance state reimbursement, parks and recreational fees and donations.

All other governmental revenues are reported as general. It is important to note that all taxes are classified as general revenue even if restricted for a specific purpose.

### *Statement of Net Position Information*

The tables below provide a summary of the Town of Hollis' condensed net position and statement of activities as of June 30, 2014 and for the year then ended.

**Table 1**  
Statement of Net Position  
Fiscal Year ended June 30, 2014 and 2013

	<u>Governmental Activities</u>	
	<u>2014</u>	<u>2013</u> (Restated)
Current and Other Assets	\$ 4,432,478	\$ 4,914,300
Capital Assets	<u>6,203,758</u>	<u>5,664,287</u>
Total Assets	<u>10,636,236</u>	<u>10,578,587</u>
Long Term Debt Outstanding	90,441	120,281
Other Liabilities	<u>108,409</u>	<u>226,620</u>
Total Liabilities	<u>198,850</u>	<u>346,901</u>
Deferred Inflows	<u>6,126</u>	<u>-</u>
<u>Net Position</u>		
Net Investment in Capital Assets	6,203,758	5,664,287
Restricted	1,167,658	1,285,076
Unrestricted	<u>3,059,844</u>	<u>3,282,323</u>
Total Net Position	<u>\$ 10,431,260</u>	<u>\$10,231,686</u>

### *Statement of Activities Information*

**Table 2**  
Statement of Activities  
Fiscal Year ended June 30, 2014

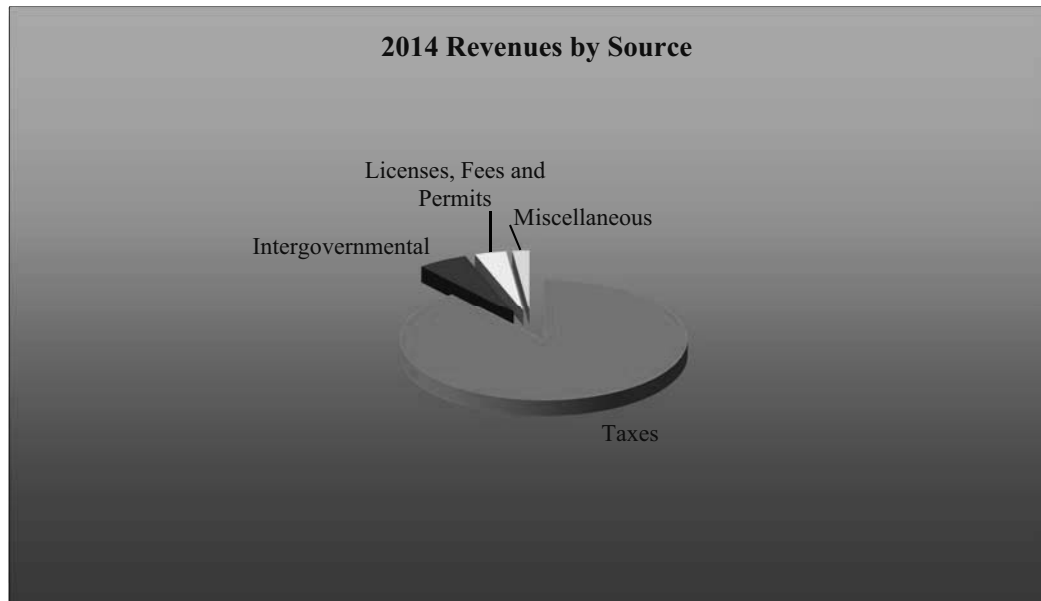
	<u>Expenditures</u>	<u>Revenues</u>	<u>Net (Expense)Revenue</u>
General Government	\$ 586,994	\$ 17,709	\$ (569,285)
Public Safety	559,767	141,670	(418,097)
Public Works and Sanitation	963,332	63,588	(899,744)
Cultural and Recreational	330,577	195,302	(135,275)
Health and Welfare	20,976	-	(20,976)
Education	3,393,931	-	(3,393,931)
TIF Enhance Payment	861,836	-	(861,836)
Payments for County Tax	333,969	-	(333,969)
Abatements	<u>8,595</u>	<u>-</u>	<u>(8,595)</u>
Total Governmental Activities	<u>\$ 7,059,977</u>	<u>\$ 418,269</u>	<u>\$ (6,641,708)</u>

The Net Expense is the financial burden that was placed on the taxpayers by each of these functions. Over \$808,854 worth of activity was paid by grants, user fees, and fees other than taxes.

## THE TOWN'S FUNDS

The following schedule presents a summary of General Fund revenues for the fiscal years ended June 30:

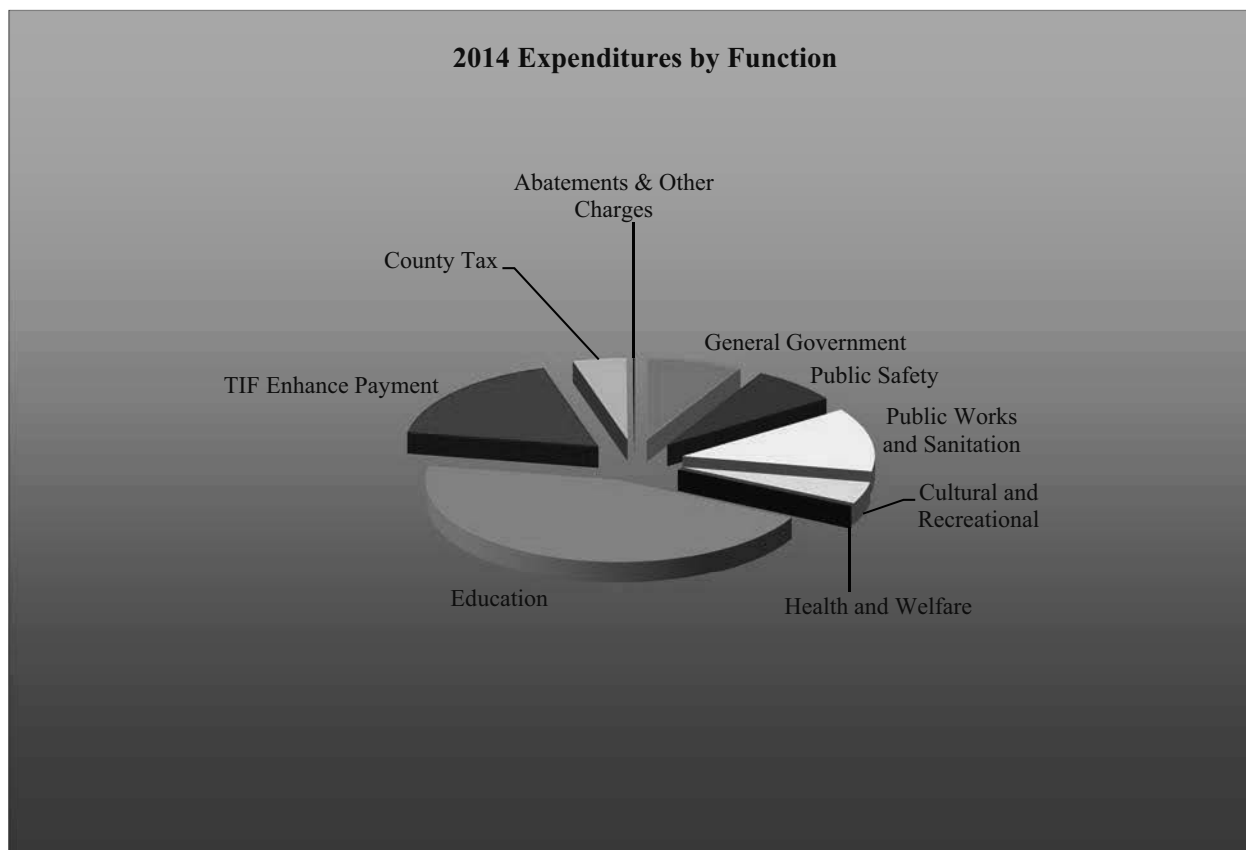
	FYE 2014	FYE 2013
<u>Revenues:</u>	<u>Amount</u>	<u>Amount</u>
Taxes	\$ 6,423,506	\$ 6,097,461
Intergovernmental	405,553	470,891
Licenses, fees and permits	256,989	250,895
Miscellaneous	<u>138,740</u>	<u>139,680</u>
Total Revenues	<u>\$ 7,224,788</u>	<u>\$ 6,958,927</u>



*Chart A – 2014 Revenues by Source*

The following schedule presents a summary of expenditures for the fiscal years ended June 30.

<u>Expenditures:</u>	<u>FYE 2014</u>	<u>FYE 2013</u>	<u>Net Change (Decrease)</u>
General Government	\$ 602,090	\$ 552,698	\$ 49,392
Public Safety	555,041	505,733	49,308
Public Works and Sanitation	945,847	792,905	152,942
Cultural and Recreational	322,758	276,934	45,824
Health and Welfare	20,976	21,930	(954)
Education	3,393,931	3,191,439	202,492
TIF Enhance Payment	1,325,901	1,296,581	29,320
County Tax	333,969	222,025	111,944
Abatements	<u>8,595</u>	<u>10,307</u>	<u>(1,712)</u>
Total Expenditures:	<u>\$ 7,509,108</u>	<u>\$ 6,870,552</u>	<u>\$ 638,556</u>



*Chart B – 2014 Expenditures by Function*

### **Tax Increment Financing (TIF)**

The Hollis Board of Selectmen contracted with Sebago Technic to produce a bid package for the milling and repaving of the Killock Pond Road. The project was advertised for bid proposals with F.R. Carroll Inc. of Limerick being the successful bidder at \$471,906. By September 2013 this work was completed and paid for with the TIF Revenue. We have since started engineering work on the Sand Pond Road as there is an impact on this road as a percentage of Poland Spring workers travel this road to work. The TIF funds were used as these projects fall within the previously established guidelines of the TIF.

As of June 30, 2014, the Poland Spring TIF balance was \$945,307.

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

The Selectmen have reported that there is a decrease in the Town's General Fund in 2014 over 2013 by \$251,377 or -7.42%. The decrease is attributed to higher expenditures within budgets. Exhibit 1 shows this increase. As your Board of Selectmen we pay a great deal of attention to the Fund Balance. It has been the policy of the Board of Selectmen to try and maintain a General fund balance equal to or more than the total of our expenses of the greatest three months of the year. The largest three months of the year for expenses was September (\$910,532), November (\$923,476) and May (\$904,310) for a total of \$2,738,318. The difference between the three worst month's expenses and the General Fund Balance was \$399,314. The Selectmen will continue to monitor those items that might cause changes in the General Fund Balance, such as, overruns in the Snow or General Assistance budgets and the appropriation of these funds for other approved uses.

## CAPITAL ASSETS

At the end of June 30, 2014, the Town had \$6,203,758 net investment in capital assets.

For the year ended June 30, capital asset comparisons are as follows:

	2014	2013
	<u>Governmental</u>	<u>Governmental</u>
Beginning capital assets	\$ 5,664,287	\$ 5,679,267
Net decrease in assets	<u>539,471</u>	<u>(14,980)</u>
Ending capital assets	<u>\$ 6,203,758</u>	<u>\$ 5,664,287</u>

The Town's capital assets showed a trending decline in value for the year ending June 30, 2014. The reason for this decline is our inability to properly invest in our highway infrastructure and buildings.

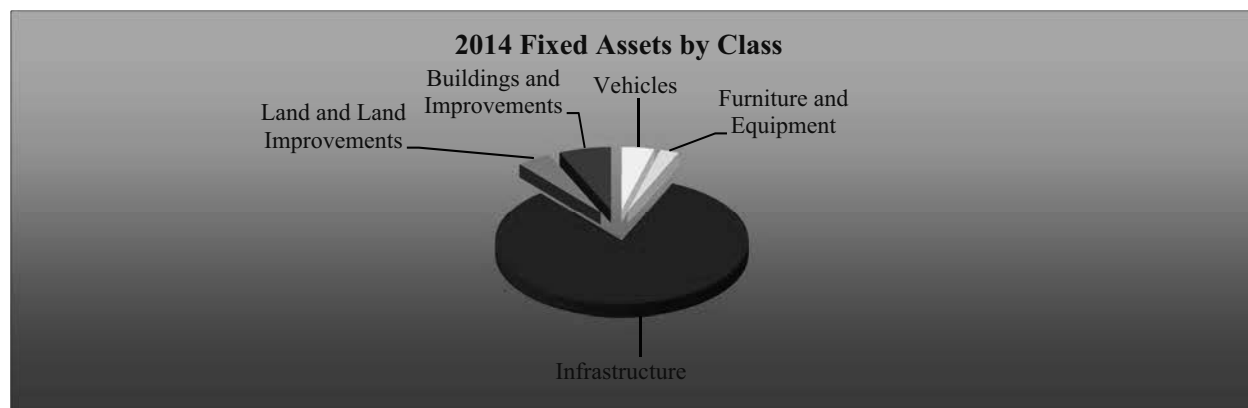


Chart C – 2014 Fixed Assets by Class

## DEBT ADMINISTRATION

At year-end the Town had a total of \$85,096 of 2014 general obligation bonds to finance the rebuilding and paving of a portion of Killock Pond Road. In addition, the capital lease purchase obligations totaled \$5,345.

The following is a summary of long-term debt transactions of the Town for the year ended June 30, 2014.

### General Long Term Debt Killock Pond Road Fiscal Year Ended June 30, 2014

Debt Payable at June 30, 2013	\$ 120,281
Less: Debt Retired	<u>(29,840)</u>
Debt Payable at June 30, 2014	<u>\$ 90,441</u>

More detailed information about the Town's long-term liabilities is included in the notes to the financial statements.



## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The Code Enforcement Officer reports that there was an 11% increase in building permits this year. The revenue for these permits reflect an increase of 20% which indicates more buildings, additions, etc. are being constructed and the value of these improvements are greater than the previous year. However, our Sales Ratio, which is the overall ratio between sales price and assessed value is again 1.04%. This seems to indicate that property values have remained stagnant. Although property values do not appear to have changed, due to the increase in new construction and improvements, real estate assessments have experienced growth of \$3,535,000.

Spending appropriations, revenue, and property assessment are the key components in determining the tax rate. The Selectmen, with the help of each of the Department Heads have been able to reduce or control spending for Town services. However, the Town's costs for Education and the County continue to rise.

The economic down turn has severely reduced Federal and State spending. The term reduced spending translates to reduced revenues to the Town of Hollis. This year we saw a significant reduction in the municipal funding from the State to all Maine towns. Any reduction in funding means that the Town of Hollis has to increase the tax rate to make up for the reduction. The Selectmen have worked diligently to review and modify all areas of spending, purchasing and revenues to provide whatever savings we can for you, the tax payer.

During this economic downturn as we have continued to tighten the Municipal Budget, infrastructure was a main target in reducing the spending. The cost of oil directly affects the cost of asphalt. Because of reductions in budgeting and the increase in asphalt prices, we were forced to cut back on the amount of the paving that we could do. This past winter created a lot of damage to our roadways and we will have to increase the spending on these roads to catch up for the years that we cut back on their maintenance. Because the cost of asphalt still remains high, we will not be able to pave as many feet of roadway as in the past. We will have to cautiously increase the amount appropriated for road maintenance.

## **CONTACTING THE TOWN'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, 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 Selectmen's Office at 34 Town Farm Road, Hollis, Maine, or by phone at (207)929-8552.

## **BASIC FINANCIAL INFORMATION**

**TOWN OF HOLLIS, MAINE**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2014**

	<u>Governmental Activities</u>
<b>ASSETS:</b>	
Cash/Investments	\$ 4,003,652
Receivables (Net of Allowance for Uncollectibles):	
Taxes	294,112
Liens	91,632
Prepaid Expenses	1,185
Tax Acquired Property	41,552
Internal Balances	345
Capital Assets:	
Land and Improvements	268,063
Other Capital Assets, Net of Depreciation	5,935,695
Total Capital Assets, Net of Depreciation	<u>6,203,758</u>
<b>TOTAL ASSETS</b>	<u>10,636,236</u>
<b>LIABILITIES:</b>	
Accounts Payable	58,918
Accrued Liabilities	13,711
Deferred Revenues	35,780
Long-term liabilities:	
Due Within One Year	29,916
Due in More Than One Year	60,525
<b>TOTAL LIABILITIES</b>	<u>198,850</u>
<b>DEFERRED INFLOWS:</b>	
Prepaid Property Taxes	<u>6,126</u>
<b>NET POSITION:</b>	
Net Investment in Capital Assets	6,203,758
Restricted for Specific Purposes	222,351
Restricted for Special Revenues	945,307
Unrestricted	3,059,844
<b>TOTAL NET POSITION</b>	<u><u>\$ 10,431,260</u></u>

*The accompanying notes are an integral part of these statements.*

**TOWN OF HOLLIS, MAINE**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2014**

	Program Revenues			Net (Expense) Revenue and Changes in Net Position Primary Government
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
<b>FUNCTIONS/PROGRAMS</b>				
<b>Primary Government</b>				
Governmental Activities				
General Government	\$ 586,994	\$ 17,709	\$ -	\$ (569,285)
Public Safety	559,767	141,670	-	(418,097)
Public Works and Sanitation	963,332	-	63,588	(899,744)
Cultural and Recreational	330,577	195,302	-	(135,275)
Health and Welfare	20,976	-	-	(20,976)
Education	3,393,931	-	-	(3,393,931)
Fixed Charges	1,204,400	-	-	(1,204,400)
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 7,059,977</b>	<b>\$ 354,681</b>	<b>\$ 63,588</b>	<b>(6,641,708)</b>
General Revenues:				
Property Taxes				5,756,870
Excise Taxes				693,658
Intergovernmental				349,709
Unrestricted Investment Earnings				34,171
Miscellaneous				6,874
Total General Revenues				6,841,282
Change in Net Position				199,574
<b>Net Position - July 1, 2013</b>				10,137,829
Prior Period Adjustment				93,857
<b>Net Position - June 30, 2014</b>				<b>\$ 10,431,260</b>

*The accompanying notes are an integral part of these statements.*

**TOWN OF HOLLIS, MAINE**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**JUNE 30, 2014**

	General Fund	Poland Spring TIF	Total Governmental Funds
<b>ASSETS:</b>			
Cash/Investments	\$ 4,003,652	\$ -	\$ 4,003,652
Receivables:			
Taxes	294,112	-	294,112
Liens	91,632	-	91,632
Prepaid Expenses	1,185	-	1,185
Tax Acquired Property	41,552	-	41,552
Due from Other Funds	345	945,307	945,652
<b>TOTAL ASSETS</b>	<u>\$ 4,432,478</u>	<u>\$ 945,307</u>	<u>\$ 5,377,785</u>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES:</b>			
Liabilities:			
Accounts Payable	\$ 58,918	\$ -	\$ 58,918
Accrued Liabilities	13,711	-	13,711
Unearned Revenues	35,780	-	35,780
Due to Other Funds	945,307	-	945,307
Total Liabilities	<u>1,053,716</u>	<u>-</u>	<u>1,053,716</u>
<b>DEFERRED INFLOWS:</b>			
Unavailable Revenues-Property Taxes	267,947	-	267,947
Prepaid Property Taxes	6,126	-	6,126
<b>TOTAL DEFERRED INFLOWS</b>	<u>274,073</u>	<u>-</u>	<u>274,073</u>
Fund Balances:			
Restricted for:			
Special Revenues	-	945,307	945,307
Subsequent Years' Expenditures	222,351	-	222,351
Committed for:			
Capital Improvements	155,925	-	155,925
Assigned for:			
Subsequent Years' Expenditures	252,728	-	252,728
Use of Fund Balance	330,000	-	330,000
Unassigned	2,143,685	-	2,143,685
Total Fund Balances	<u>3,104,689</u>	<u>945,307</u>	<u>4,049,996</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>	<u>\$ 4,432,478</u>	<u>\$ 945,307</u>	<u>\$ 5,377,785</u>

The reconciliation of the ending fund balances of governmental funds to the net position in the statement of net position is presented on a separate schedule on the next page.

*The accompanying notes are an integral part of these statements.*

**TOWN OF HOLLIS, MAINE**  
**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF NET POSITION**  
**JUNE 30, 2014**

<b>Net change in fund balances - total governmental funds (from Statement 3)</b>	\$ 4,049,996
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	6,203,758
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.	267,947
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	<u>(90,441)</u>
<b>Net position of governmental activities (see Statement 1)</b>	<u><u>\$ 10,431,260</u></u>

*The accompanying notes are an integral part of these statements.*

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

	General Fund	Poland Spring TIF	Total Governmental Funds
<b>REVENUES:</b>			
Taxes	\$ 6,423,506	\$ -	\$ 6,423,506
Intergovernmental	405,553	-	405,553
Licenses, Permits and Fees	256,989	-	256,989
Miscellaneous	138,740	7,744	146,484
Total Revenues	<u>7,224,788</u>	<u>7,744</u>	<u>7,232,532</u>
<b>EXPENDITURES:</b>			
General Government	602,090	-	602,090
Public Safety	555,041	-	555,041
Public Works and Sanitation	945,847	584,248	1,530,095
Cultural and Recreational	322,758	-	322,758
Health and Welfare	20,976	-	20,976
Education	3,393,931	-	3,393,931
Fixed Charges	342,564	861,836	1,204,400
Total Expenditures	<u>6,183,207</u>	<u>1,446,084</u>	<u>7,629,291</u>
<b>EXCESS OF REVENUES OVER (UNDER)</b>			
<b>EXPENDITURES</b>	1,041,581	(1,438,340)	(396,759)
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers In	-	1,325,901	1,325,901
Transfers Out	<u>(1,325,901)</u>	<u>-</u>	<u>(1,325,901)</u>
Total Other Financing Sources (Uses)	<u>(1,325,901)</u>	<u>1,325,901</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(284,320)	(112,439)	(396,759)
<b>FUND BALANCES - JULY 1, 2013</b>	<u>3,389,009</u>	<u>1,057,746</u>	<u>4,446,755</u>
<b>FUND BALANCES - JUNE 30, 2014</b>	<u><u>\$ 3,104,689</u></u>	<u><u>\$ 945,307</u></u>	<u><u>\$ 4,049,996</u></u>

The reconciliation of the net change in fund balances of governmental funds to the change in net position in the statement of activities is presented on a separate schedule on the next page.

*The accompanying notes are an integral part of these statements.*



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

**Net change in fund balances - total governmental funds (from Statement 5)** **\$ (396,759)**

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period:

Capital Outlay	830,886
Depreciation	<u>(291,415)</u>
	<u>539,471</u>

Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. This is the amount of repayments in the current period:

Bond Repayments	28,365
Capital Lease Repayments	<u>1,475</u>
	<u>29,840</u>

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the fund statement.

	<u>27,022</u>
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**Change in net position of governmental activities (see Statement 2)** **\$ 199,574**

*The accompanying notes are an integral part of these statements.*

**TOWN OF HOLLIS, MAINE**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**JUNE 30, 2014**

	<u>Non - Expendable Trusts</u>
<b>ASSETS:</b>	
Cash	\$           6,901
 <b>LIABILITIES:</b>	
Due to Other Funds	<u>                  345</u>
 <b>NET POSITION:</b>	
Held in Trust for Other Purposes	<u><u>\$           6,556</u></u>

*The accompanying notes are an integral part of these statements.*

**TOWN OF HOLLIS, MAINE**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**JUNE 30, 2014**

	Non - Expendable Trusts
	<u>                    </u>
<b>ADDITIONS:</b>	
Interest	\$                    2
	<u>                    </u>
<b>DEDUCTIONS:</b>	
Program Expenditures	24
	<u>                    </u>
<b>CHANGE IN NET POSITION</b>	(22)
<b>NET POSITION - JULY 1</b>	6,578
	<u>                    </u>
<b>NET POSITION - JUNE 30</b>	\$                    6,556
	<u>                    </u>

*The accompanying notes are an integral part of these statements.*

**TOWN OF HOLLIS, MAINE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**The Reporting Entity**

The Town of Hollis, Maine, was incorporated as a Town on February 27, 1798, under the laws of the State of Maine. The Town operates under a Town Meeting and a three member Board of Selectmen form of Government. The financial statements of the Town conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is responsible for establishing generally accepted accounting principles (GAAP) for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the Town are discussed below.

**Principles Determining Scope of Reporting Entity**

In evaluating the Town as a reporting entity, management has addressed all potential component units for which the Town may or may not be financially accountable and, as such, be includable within the Town's basic financial statements. In accordance with GASB, the Town (the primary government) is financially accountable if it appoints a voting majority of the organizations governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefit to or impose specific financial burden on the Town. The Town also is financially accountable for organizations that are fiscally dependent on it and if there is a financial benefit or burden relationship. Additionally, the primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's basic financial statements to be misleading or incomplete.

Based on the aforementioned criteria, the following is a brief review of the potential component unit addressed in defining the reporting entity.

The Town participates in a jointly governed organization, which is not part of the Town's reporting entity.

Ecomaine provides solid waste disposal services to twenty participating communities (including the Town of Hollis) and eleven associate member communities. Ecomaine is managed by a Board of Directors selected by the elected municipal officers of its member communities. Except for requirements pursuant to Waste Handling Agreements (participating municipalities are obligated severally to deliver certain of the solid waste produced within the municipality to Ecomaine for processing, and to make service payments and pay tipping fees for such processing) no participant has any obligation, entitlement, or residual interest.

**TOWN OF HOLLIS, MAINE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Basis of Presentation**

*Government-Wide Financial Statements*

The government-wide financial statements, comprised of the statement of net position and the statement of activities, report information on all of the non-fiduciary activities of the Town. Governmental activities are normally supported by taxes and intergovernmental revenues.

The statement of activities points out the extent to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are specifically associated with a function, service, program, or department. The Town does not allocate indirect expenses to programs or functions in the statement of activities. Program revenues include 1) charges to customers who purchase, use, or directly benefit from goods, services offered by the programs, and 2) grants and contributions that are restricted to meeting the operational requirements of a particular program. Taxes and other items not properly included among program revenues are reported as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from general revenues of the Town.

*Fund Financial Statements*

Fund financial statements report detailed information about the Town. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. The GASB sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. Non-major funds are aggregated and presented in the "Other Governmental Funds" column in the fund financial statements. Fiduciary funds are reported by fund type.

The Town's major governmental funds are the General Fund and Poland Spring TIF.

**Measurement Focus and Basis of Accounting**

The accounting and reporting treatment applied to a fund is determined by its measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements. The government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time the liability is incurred, regardless of when the related cash flow takes place. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been met.

**TOWN OF HOLLIS, MAINE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized (recorded) in the accounting period in which they become susceptible to accrual, that is, when they become both measurable and available to finance expenditures of the current fiscal period. "Measurable" means the amount of the transaction can be determined, and "available" means collectible within 60 days after the end of the fiscal year. Revenue sources susceptible to accrual include intergovernmental revenues and investment earnings. Expenditures are recognized when the corresponding liabilities are incurred, except for principal and interest on general long-term debt, which are recognized when due, and compensated absences, which are recognized when paid to the employees. Capital asset acquisitions are reported as expenditures. Allocations of cost, such as depreciation, are not recognized in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

**Fund Accounting**

The Town uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues and expenditures/expenses. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are reported by generic classification within the financial statements.

*Governmental Funds*

Governmental funds are identified as either general or special revenue, or capital projects (if any), based upon the following guidelines.

The General Fund is the operating fund of the Town and is always classified as a major fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds are used to account for the proceeds of specific sources (other than major capital projects or expendable trusts) that are legally restricted to expenditures for specified purposes.

The Poland Spring Tax Increment Financing (TIF) fund accounts for expenditures to be paid out of TIF revenues.

*Fiduciary Funds*

Private-Purpose Trust Funds - Trust funds are used to account for assets received by the Town and held in the capacity of trustee, custodian or agent. Non-expendable trust funds are those whose principal must be preserved intact. Expendable are those whose principal and income may be expended in the course of their designated operations. These funds are not incorporated into the Government-wide statements.

**Cash and Investments**

Cash and cash equivalents are considered to be cash on hand, demand deposits and time deposits. Investments are stated at fair value.

**TOWN OF HOLLIS, MAINE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Prepaid Expenses**

Payments made to vendors for services that will benefit periods beyond June 30, 2014 are recorded as prepaid expenses.

**Interfund Receivables/Payables**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as “due from other funds” or “due to other funds” on the combined balance sheet of the governmental funds and fiduciary funds. As a general rule, the effect of interfund activity has been eliminated from the government-wide statements.

Operating transfers are used to move unrestricted resources from various funds to finance programs that the School must account for in other funds in accordance with budgetary authorizations.

**Capital Assets**

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements.

Capital assets are defined by the Town as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost and depreciated over their estimated useful lives. Donated capital assets are recorded at their estimated fair value at the date of donation. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets, other than land, is provided on the straight-line basis over their estimated useful lives. Estimated useful life is management’s estimate of how long the asset is expected to meet service demands.

Property, plant and equipment of the primary government are depreciated using the straight line method over the assets' estimated lives, ranging from 4 to 50 years.

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures upon acquisition. Fixed assets are not capitalized and related depreciation is not expensed in the fund financial statements.

**Long-Term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of assets. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt is reported as other financing resources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.



**TOWN OF HOLLIS, MAINE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of net position will sometimes report a separate section of deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town currently has no deferred outflows of resources.

In addition to liabilities, the statement of net position will sometimes report a separate section of deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. In the government-wide financial statements, the Town's deferred inflows of resources consist of prepaid property taxes. In the fund financial statements, due to differences in the modified accrual basis of accounting, deferred inflows also include deferred (unavailable) property taxes.

**Unearned Revenues**

The Town reports unearned revenues on its Statement of Net Position and Combining Balance Sheet (Statement 3). Unearned revenues arise when resources are received by the government before it has a legal claim to them. In subsequent periods, when the government has a legal claim to the resource, the liability for unearned revenues is removed from the Statement of Net Position and the Combining Balance Sheet and revenue is recognized.

**Net Position and Fund Equity Classifications**

Net position is required to be classified into the following three components:

*Net Investment in Capital Assets* - This component consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

Capital Assets	\$ 10,809,199
Accumulated Depreciation	<u>(4,605,441)</u>
Net Investment in Capital Assets	<u>\$ 6,203,758</u>

*Restricted* - This component consists of constraints placed on the use of net position which are either externally imposed by debt covenants, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.

*Unrestricted* - This component consists of net position that does not meet the definition of "restricted" or "net investment in capital assets".

**TOWN OF HOLLIS, MAINE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Fund Balance**

In the fund financial statements, governmental fund balance is presented in five possible categories that comprise a hierarchy based on the extent to which the Town is bound to honor constraints on the specific purposes for which those funds can be spent. The categories are as follows:

*Nonspendable* - includes amounts that cannot be spent because they are not in spendable form or legally or contractually required to be maintained intact.

*Restricted* - represent those portions of fund equity that have externally enforceable legal restrictions.

*Committed* - describes the portion of the fund balance that represents resources whose use is constrained by limitations that the government imposes upon itself at its highest level of decision making and that remain binding unless removed in the same manner.

*Assigned* - This classification reflects the amounts constrained by the town's "intent" to be used for specific purposes, but are neither restricted nor committed. The town Selectmen have the authority to assign amounts to be used for specific purposes.

*Unassigned* - represents amounts that are available for any purpose.

The Town has no formal revenue spending policy for programs with multiple revenue sources. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

**Landfill Closure and Postclosure Care Cost**

State and federal regulations require that the Town place a final cover on its current operating landfill when waste is no longer accepted and to perform certain maintenance and monitoring functions at the site for a period of thirty years after closure. A related liability is required to be recognized based on the future closure and post closure care costs that will be paid after the date that the landfill stops accepting waste. The Town has one landfill, closure of which is complete. Some monitoring costs will be required in the future. However, these costs are not deemed to be material and were therefore not recorded as a liability.

**Estimates**

Management uses estimates and assumptions in preparing these basic financial statements in accordance with generally accepted accounting principles. These estimates and assumptions affect the reported amounts of assets, liabilities, the disclosure of contingent liabilities, and the reported revenue and expenses. Actual results could differ from these estimates.

**TOWN OF HOLLIS, MAINE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**Note 2 - DEPOSITS AND INVESTMENTS**

*Custodial Credit Risk*

Custodial credit risk is the risk that, in the event of the bank's failure, the Town will not be able to recover the value of its deposits and investments that are in the possession of an outside party.

*Deposits*

The Town does not have a deposit policy for custodial credit risk and follows the provisions of Maine State Statutes. As of June 30, 2014, the Town reported deposits of \$4,025,723 with a bank balance of \$4,173,733. The Town's bank balance was covered by FDIC insurance and/or an irrevocable letter of credit.

**Note 3 - PROPERTY TAX**

The Town's property taxes for the current year were committed on September 20, 2013 on the assessed value listed as of the previous April 1 for all real and taxable personal property located in the Town. Assessed values are periodically established by the assessors at 100% of the assumed market value. All real and personal property taxes were due in two installments, 50% on November 6, 2013 and 50% on May 7, 2014. Interest at the rate of 7% per annum was charged on any amounts remaining unpaid after these respective dates. The assessed value for the list of April 1, 2013, upon which the levy for the year ended June 30, 2014 was based, was \$521,139,211.

The following summarizes the levy:

**VALUATION AND ASSESSMENT**

<b>Valuation</b>	
Real Estate	\$ 452,666,584
Personal Property	<u>68,472,627</u>
Total valuation	521,139,211
 <b>Tax Rate per Thousand</b>	
	<u>11.00</u>
 <b>Tax Commitment</b>	
	<u>\$ 5,732,531</u>

**COLLECTION OF 2013/2014 TAXES**

Original Tax Commitment		\$ 5,732,531
Supplemental Commitment		<u>24,339</u>
Total Commitment		5,756,870
 Less:		
Collection in Current Year*	\$ 5,474,777	
Abatements	<u>8,195</u>	<u>5,482,972</u>
 FY 2014 Taxes Receivable, June 30, 2014		<u>\$ 273,898</u>

\* Collections in the current year are net of adjustments and refunds.

**TOWN OF HOLLIS, MAINE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**Note 3 - PROPERTY TAX (Continued)**

Taxes receivable at June 30, 2014 are as follows:

Taxes – Current Year	\$ 273,898
Taxes – Prior Year	<u>20,214</u>
Total	<u>\$ 294,112</u>

Of the total taxes committed for the year ended June 30, 2014, \$1,325,901 was allocated to Poland Spring under the approved incremental tax levied on the Tax Increment Financing District's "captured assessed value" (see Note 12).

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$68,571 for the year ended June 30, 2014.

Property taxes levied were recorded as receivables at the time of the levy. The taxes collected during the year, and in the first sixty (60) days subsequent to the fiscal year, have been recorded as revenues. The remaining receivables estimated to be collectible subsequent to the sixty (60) day period are recorded as deferred revenues. The variance between actual property tax revenues and budgeted property tax revenues (Exhibit 1) represents supplemental taxes of \$24,339.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

Property acquired by foreclosure for nonpayment of taxes is recorded at the amount of expired tax liens plus the costs involved in foreclosure. Liens and any current taxes on the same record are not included as part of the tax acquired property account until expiration of statutory time limits.

**TOWN OF HOLLIS, MAINE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**Note 4 - CAPITAL ASSETS**

Capital asset activity during 2014 was:

	Balance June 30, 2013*	Additions	Disposals	Balance June 30, 2014
Capital Assets not Being Depreciated				
Land	\$ 268,063	\$ -	\$ -	\$ 268,063
Capital Assets Being Depreciated				
Land Improvements	9,500	-	-	9,500
Buildings and Improvements	1,238,870	47,605	-	1,268,475
Vehicles	812,570	-	-	812,570
Equipment	346,962	24,489	-	371,811
Infrastructure	<u>7,302,348</u>	<u>758,432</u>	-	<u>8,060,780</u>
Total Capital Assets	9,710,250	830,886	-	10,541,136
Less: Accumulated Depreciation				
Land Improvements	-	950	-	950
Buildings and Improvements	848,284	24,198	-	872,482
Vehicles	528,420	26,834	-	555,254
Equipment	203,185	22,398	-	225,583
Infrastructure	<u>2,734,137</u>	<u>217,035</u>	-	<u>2,951,172</u>
Total Accumulated Depreciation	<u>4,314,026</u>	<u>292,415</u>	-	<u>4,605,441</u>
Net Capital Assets	<u>\$ 5,664,287</u>	<u>\$ 539,471</u>	<u>\$ -</u>	<u>\$ 6,203,758</u>

\* Beginning balances are restated from the prior period.

Depreciation was charged to the following functions:

Public Safety	\$ 54,415
Public Works	220,036
General Government	10,142
Cultural / Recreational	<u>7,820</u>
Total	<u>\$ 292,415</u>

**TOWN OF HOLLIS, MAINE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**Note 5 - LONG-TERM DEBT AND CAPITAL LEASE OBLIGATIONS**

*Long-Term Debt Obligations*

The following is a summary of long-term debt transactions of the Town for the year ended June 30, 2014:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
General Obligation Bonds	\$ 113,461	\$ -	\$ 28,365	\$ 85,096	\$ 28,365

The only long-term obligation owed by the Town as of June 30, 2014 is a General Obligation Bond issued by TD Bank, dated January 26, 2007. Its annual installment payments are \$28,365, paid in January. Interest on the bond is 4.68% per annum. The bond matures January 26, 2017. The original amount authorized and issued was \$283,651. The ending balance, as of June 30, 2014 was \$85,096.

The annual requirement to amortize debt outstanding as of June 30, 2014 is as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Fiscal year 2015	\$ 28,365	\$ 3,982	\$ 32,347
Fiscal year 2016	28,365	2,655	31,020
Fiscal year 2017	<u>28,366</u>	<u>1,328</u>	<u>29,694</u>
Total	<u>\$ 85,096</u>	<u>\$ 7,965</u>	<u>\$ 93,061</u>

Interest expense paid was \$5,277 for the year.

In accordance with 30 MRSA, Section 5061, as amended, no municipality shall incur debt for specified purposes in excess of certain percentages of state valuation of such municipality. The Town's outstanding debt at June 30, 2014, of \$85,096 was \$61,392,404 below the Town's statutory debt limit.

*Capital Lease Obligations*

The Town's copier lease is classified as a capital lease and is expiring in 2018. Annual payments are made in the amount of principal and interest due on debt. The costs of capital assets under capital leases is included in the statement of net position as capital assets and totaled \$7,870 at June 30, 2014. Accumulated amortization of the leased capital asset was \$3,017. Amortization of assets under capital leases is included in depreciation expense.

**TOWN OF HOLLIS, MAINE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**Note 5 - LONG-TERM DEBT AND CAPITAL LEASE OBLIGATIONS (Continued)**

The following is a summary of capital lease transactions of the District for the year ended June 30, 2014:

	<u>Amount</u>
Fiscal year 2015	\$ 1,782
Fiscal year 2016	1,782
Fiscal year 2017	1,782
Fiscal year 2018	<u>455</u>
Total future minimum lease payments	5,801
Less: Amounts representing interest	<u>(456)</u>
Present value of future minimum lease payments	5,345
Less: Current maturities of capital lease obligations	<u>(1,551)</u>
Long-term capital lease obligations	<u>\$ 3,794</u>

**Note 6 - OVERLAPPING DEBT**

The Town's proportionate share of Maine School Administrative District No. 6's and York County's bonded debt is not reported in the Town's financial statements. Debt service is included in the annual School and County assessments to the Town. The Town's share at June 30, 2014 is: 15.4% (\$3,273,651) of Maine School Administrative District No. 6's outstanding debt of \$21,257,473 and 1.42% (\$128,357) of York County's outstanding debt of \$9,039,196.

**Note 7 - INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS**

*Interfund Receivables and Payables*

Individual interfund receivable and payable balances at June 30, 2014 were as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 345	\$ 945,307
Poland Spring TIF	945,307	-
Fiduciary Funds	<u>-</u>	<u>345</u>
Total	<u>\$ 945,652</u>	<u>\$ 945,652</u>

The purpose of interfund loans is to charge revenues and expenditures to the appropriate fund when that activity is accounted for through the centralized checking account. The balances represent each fund's portion of the centralized account.



**TOWN OF HOLLIS, MAINE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**Note 7 - INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS (Continued)**

*Transfers*

Interfund transfers for the year ended June 30, 2014 consisted of the following:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ 1,325,901
Poland Spring TIF	<u>1,325,901</u>	<u>-</u>
Total	<u>\$ 1,325,901</u>	<u>\$ 1,325,901</u>

Transfers are used to report money appropriated out of the general fund operations for specific outlays reported in other funds.

**Note 8 - CONTINGENT LIABILITY**

*Ecomaine*

Ecomaine is a solid waste management corporation serving forty municipalities in Cumberland, Oxford, and York counties in Maine. Owned and controlled by twenty-one member communities, Ecomaine creates electricity through its processing of waste and also operates an extensive recycling program. The Town is a member community in Ecomaine. Interlocal (waste handling) agreements between Ecomaine and participating communities obligate the members to deliver certain solid waste produced within the community to Ecomaine for processing and to make service payments and pay tipping fees for such processing.

The Town has no explicit, measurable equity interest and therefore has not reported an asset in these financial statements in connection with its participation in Ecomaine. Selected balance sheet information for Ecomaine for the year ended June 30, 2013, the latest data available, includes total assets of \$60,282,191, total liabilities of \$17,775,424 and unrestricted net position of \$11,323,226. The liabilities include an accrual for landfill closure and postclosure care amounting to \$15,951,872. Ecomaine has a plan to fund this liability in the form of a cash reserve over the period of years between 2012 and a projected closing date. The separate audited financial statements of Ecomaine may be obtained from the Town's finance office.

*State and Federal Grants*

The Town participates in state and federal grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Town has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the Town, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants, therefore no provision has been recorded in the accompanying combined basic financial statements for such contingencies.

**TOWN OF HOLLIS, MAINE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**Note 8 - CONTINGENT LIABILITY (Continued)**

*Litigation*

The Town is subject to certain legal proceedings and claims which arise in the ordinary course of conducting its activities. In the opinion of management, the Town has defensible positions and any ultimate liabilities are covered by insurance or will not materially affect the financial position of the Town.

**Note 9 - SELECTED COMPONENTS OF FUND BALANCE**

The following presents the components of fund balances that are aggregated on Statement 3 as of June 30, 2014 as follows:

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>
General Fund				
Designated for Subsequent Year's Expenditures				
<i>General Government</i>	\$ 21,488	\$ -	\$ 102,370	\$ -
<i>Public Works and Sanitation</i>	-	-	66,005	-
<i>Protection</i>	6,916	-	22,094	-
<i>Health and Welfare</i>	-	-	37,259	-
<i>Cultural and Recreational</i>	193,947	-	25,000	-
Capital Expenditures	-	155,925	-	-
Use of Fund Balance	-	-	330,000	-
Unassigned	-	-	-	2,143,685
Poland Spring TIF	<u>945,307</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 1,167,658</u>	<u>\$ 155,925</u>	<u>\$ 582,728</u>	<u>\$ 2,143,685</u>

**Note 10 - RISK MANAGEMENT**

The Town is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, and natural disasters for which the Town either carries commercial insurance or participates in a public entity risk pool. Currently, the Town participates in a public entity risk pool sponsored by the Maine Municipal Association.

Based on coverage provided by the pool, as well as coverage provided by commercial insurance purchased, the Town is not aware of any material, actual or potential claim liabilities which should be recorded at June 30, 2014.

**Note 11 - OUTSIDE COMPENSATION FUNDS**

The Town maintains a workers' compensation fund and an unemployment compensation fund as part of a pool with Maine Municipal Association (MMA). Contributions are made by the Town during the year and are invested by MMA to administer workers compensation and unemployment benefits for the Town, if any. The Town has a positive experience, that is, contributions and income exceed payment of benefits. These plans do not allow for retroactive premium adjustment by the pool and the pool retains the risk of loss. Therefore, these amounts are not part of the Town's basic financial statements.

**TOWN OF HOLLIS, MAINE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**Note 12 - TAX INCREMENT FINANCING DISTRICT**

The Town was authorized by the Maine Department of Economic and Community Development to establish a Tax Increment Financing District (TIF) in order to capture improvements made within the District and permit Tax Increment financing for the Poland Spring Project. This project encompasses approximately 250 acres of taxable real estate, as well as personal property.

TIF revenues allocated to the Company are used to offset the costs of financing, building construction, site improvements and the purchase and installation of equipment within the District. The Development Program provides for a portion of the new tax revenues generated by the increase in assessed value of the District to be captured and designated as TIF revenues. The Town and the Company will use their TIF revenues to cover development costs and related Town expenditures. Under the Tax Increment Financing District Credit Enhancement Agreement, a percentage of the captured TIF revenues (55.25% for fiscal year ended June 30, 2014) has been paid to the Company to offset costs of building construction, site improvements, and purchase and installation of equipment. The balance of the captured TIF revenues (29.75% for fiscal year ended June 30, 2014) has been used to pay for road improvements. Future funds will be deposited into the Development Program Fund for Town improvements made outside the District. The remaining portion of the incremental tax revenues generated by the increase in assessed value will be deposited into the Town's general fund.

**Note 13 - PRIOR PERIOD ADJUSTMENT**

The Town's beginning net position for Governmental Activities in statement 2 has been restated from the previously issued 2013 financial statements to reflect unrecorded fire department equipment. As a result, the Town's beginning net position for Governmental Activities in statement 2 was increased by \$93,857.

**Note 14 - SUBSEQUENT EVENTS**

In preparing these financial statements, the Town has evaluated events and transactions for potential recognition or disclosure through December 3, 2014, the date the financial statements were available to be issued.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**TOWN OF HOLLIS, MAINE**  
**BUDGETARY COMPARISON SCHEDULE**  
**BUDGET AND ACTUAL - GENERAL FUND - BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2014**

	Original and Final <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Taxes:			
Property	\$ 5,732,531	\$ 5,756,870	\$ 24,339
Change in Deferred Property Taxes	-	(27,022)	(27,022)
Excise	660,000	693,658	33,658
	<u>6,392,531</u>	<u>6,423,506</u>	<u>30,975</u>
 Intergovernmental:			
Municipal Revenue Sharing	108,632	110,387	1,755
Homestead Reimbursement	56,183	53,219	(2,964)
Department of Transportation	62,000	55,844	(6,156)
State BETE Program	163,459	163,459	-
Tree Growth	21,000	20,649	(351)
Veteran Tax Relief	1,800	1,995	195
FEMA	2,503	-	(2,503)
	<u>415,577</u>	<u>405,553</u>	<u>(10,024)</u>
 Fees and Permits:			
Tax Collector and Clerk Fees	16,907	17,114	207
Cable	42,800	42,902	102
Rental	490	595	105
Plumbing Fees	-	9,008	9,008
Board Fees	500	-	(500)
Fish & Game Fees	670	562	(108)
Dog Fees and Animal Control	5,567	3,824	(1,743)
Code Enforcement, Building and Electrical Fees	26,600	30,585	3,985
Parks and Recreation	135,097	152,399	17,302
	<u>228,631</u>	<u>256,989</u>	<u>28,358</u>
 Miscellaneous:			
Lien Costs and Interest	28,931	23,120	(5,811)
Bank Interest	10,277	11,051	774
Rescue Fees	90,000	97,695	7,695
Other	7,605	6,874	(731)
	<u>136,813</u>	<u>138,740</u>	<u>1,927</u>
 <b>TOTAL REVENUES</b>	 7,173,552	 7,224,788	 51,236

*The accompanying notes are an integral part of these statements.*

**TOWN OF HOLLIS, MAINE**  
**BUDGETARY COMPARISON SCHEDULE**  
**BUDGET AND ACTUAL - GENERAL FUND - BUDGETARY BASIS**  
**YEAR ENDED JUNE 30, 2014**

	Original and Final <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>EXPENDITURES:</b>			
General Government	\$ 750,869	\$ 602,090	\$ 148,779
Public Works and Sanitation	960,243	945,847	14,396
Protection	591,025	555,041	35,984
Education	3,393,931	3,393,931	-
Health and Welfare	58,255	20,976	37,279
Cultural and Recreational	591,178	322,758	268,420
Fixed Charges	402,540	342,564	59,976
<b>TOTAL EXPENDITURES</b>	<u>6,748,041</u>	<u>6,183,207</u>	<u>564,834</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	425,511	1,041,581	616,070
<b>OTHER FINANCING SOURCES (USES):</b>			
Carryforward From 6-30-2013	650,390	-	(650,390)
Budgeted Use of Surplus	250,000	-	(250,000)
Operating Transfer (to)/from:			
Transfers to Special Revenues	(1,325,901)	(1,325,901)	-
	<u>(425,511)</u>	<u>(1,325,901)</u>	<u>(900,390)</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ -</u>	<u>\$ (284,320)</u>	<u>\$ (284,320)</u>

*The accompanying notes are an integral part of these statements.*

**TOWN OF HOLLIS**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**JUNE 30, 2014**

**NOTE 1 – BUDGETARY ACCOUNTING**

Each year a Budget is adopted for the general fund only. The Poland Spring TIF does not have a legally adopted budget. The budget is presented on the modified accrual basis of accounting, which is consistent with generally accepted accounting principles.

The following procedures are followed in establishing budgetary data reflected in the financial statements:

In the second half of the last fiscal year, the Town prepared a budget for this fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.

After giving public notice of the meeting, the inhabitants of the Town voted in June for the purpose of adopting the proposed budget.

The budget was adopted subsequent to the vote by the inhabitants of the Town.

Formal budgetary integration is employed as a management control device during the year for the general fund. A comparison of budget to actual is presented in the financial statements.

**NOTE 2 - EXPENDITURES IN EXCESS OF APPROPRIATIONS**

During the year, expenditures exceeded appropriations in the Sanding and Snow Removal budget article; amounts over expended, \$87,354, will be taken from unassigned fund balance:



## **OTHER SUPPLEMENTAL DATA**

**TOWN OF HOLLIS, MAINE**  
**BALANCE SHEETS - POLAND SPRING TIF**  
**JUNE 30,**

	<u><b>2014</b></u>	<u><b>2013</b></u>
<b>ASSETS:</b>		
Due from General Fund	<u>\$ 945,307</u>	<u>\$ 1,057,746</u>
 <b>FUND BALANCE</b>		
Restricted for Special Revenues	<u>\$ 945,307</u>	<u>\$ 1,057,746</u>

**TOWN OF HOLLIS, MAINE**  
**STATEMENTS OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - POLAND SPRING TIF**  
**YEAR ENDED JUNE 30,**

	<u><b>2014</b></u>	<u><b>2013</b></u>
<b>REVENUES:</b>		
Income	\$ 7,744	\$ 162,754
<b>EXPENDITURES:</b>		
Credit Enhancement Payment	861,836	972,435
Killock Pond Road Improvements	576,504	34,980
Killock Pond Road Turning Lane Improvements	7,744	162,754
	<u>1,446,084</u>	<u>1,170,169</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	(1,438,340)	(1,007,415)
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating Transfer from General Fund	<u>1,325,901</u>	<u>1,296,581</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	(112,439)	289,166
<b>FUND BALANCE - JULY 1</b>	<u>1,057,746</u>	<u>768,580</u>
<b>FUND BALANCE - JUNE 30</b>	<u><u>\$ 945,307</u></u>	<u><u>\$ 1,057,746</u></u>

**TOWN OF HOLLIS, MAINE**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS**  
**NON-EXPENDABLE TRUST FUNDS**  
**JUNE 30, 2014**  
**(With Comparative Totals for the Year ended June 30, 2013)**

	<b>Nora Smith Library Fund</b>	<b>E.A. Hobson Cemetery Fund</b>	<b>H. Hobson Cemetery Fund</b>	<b>G. Eason Cemetery Fund</b>	<b>S.O. Haley Cemetery Fund</b>	<b>Elizabeth A.D. Clark Cemetery Fund</b>	<b>Totals</b>
						<b>(Memorandum Only) 2013</b>	<b>2013</b>
<b>ASSETS:</b>							
Cash	\$ 1,096	\$ 548	\$ 548	\$ 3,285	\$ 1,096	\$ 328	\$ 6,901
							\$ 6,899
	<u>55</u>	<u>28</u>	<u>28</u>	<u>163</u>	<u>55</u>	<u>16</u>	<u>345</u>
							<u>321</u>
<b>LIABILITIES:</b>							
Due to Other Funds							
<b>NET POSITION:</b>							
Principal	1,000	500	500	3,000	1,000	300	6,300
Income	41	20	20	122	41	12	278
<b>TOTAL NET POSITION</b>	<u>\$ 1,041</u>	<u>\$ 520</u>	<u>\$ 520</u>	<u>\$ 3,122</u>	<u>\$ 1,041</u>	<u>\$ 312</u>	<u>\$ 6,556</u>
							<u>\$ 6,578</u>

**TOWN OF HOLLIS, MAINE**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - FIDUCIARY FUNDS**  
**NON-EXPENDABLE TRUST FUNDS**  
**YEAR ENDED JUNE 30, 2014**  
**(With Comparative Totals for the Year ended June 30, 2013)**

	Nora Smith Library <u>Fund</u>	E.A. Hobson Cemetery <u>Fund</u>	H. Hobson Cemetery <u>Fund</u>	G. Eason Cemetery <u>Fund</u>	S.O. Haley Cemetery <u>Fund</u>	Elizabeth A.D. Clark Cemetery <u>Fund</u>	Totals  (Memorandum Only) <u>2014</u> <u>2013</u>
<b>ADDITIONS:</b>							
Interest	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ 2      \$ 3
<b>DEDUCTIONS:</b>							
Program Expenditures	<u>4</u>	<u>2</u>	<u>2</u>	<u>11</u>	<u>4</u>	<u>1</u>	<u>24</u> -
<b>CHANGE IN NET POSITION</b>	(4)	(2)	(2)	(9)	(4)	(1)	(22)      3
<b>NET POSITION - JULY 1</b>	<u>1,045</u>	<u>522</u>	<u>522</u>	<u>3,131</u>	<u>1,045</u>	<u>313</u>	<u>6,578</u> <u>6,575</u>
<b>NET POSITION - JUNE 30</b>	<u><u>\$ 1,041</u></u>	<u><u>\$ 520</u></u>	<u><u>\$ 520</u></u>	<u><u>\$ 3,122</u></u>	<u><u>\$ 1,041</u></u>	<u><u>\$ 312</u></u>	<u><u>\$ 6,556</u></u> <u><u>\$ 6,578</u></u>

**TOWN OF HOLLIS, MAINE**  
**SCHEDULE OF TAXES RECEIVABLE**  
**YEAR ENDED JUNE 30, 2014**

<u>Year</u>	<u>Balance 7/1/2013</u>	<u>Commitment</u>	<u>Supplemental Taxes</u>	<u>Collections</u>	<u>Adjustments and Abatements</u>	<u>Transferred to Liens</u>	<u>Balance 6/30/2014</u>
2005	\$ 3,046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,046
2006	9,520	-	-	-	-	-	9,520
2011	2,044	-	-	-	-	-	2,044
2012	1,868	-	-	-	-	-	1,868
2013	262,917	-	-	136,969	399	121,709	3,840
2014	<u>-</u>	<u>5,732,532</u>	<u>24,339</u>	<u>5,474,777</u>	<u>8,196</u>	<u>-</u>	<u>273,898</u>
	<u>\$ 279,395</u>	<u>\$5,732,532</u>	<u>\$ 24,339</u>	<u>\$5,611,746</u>	<u>\$ 8,595</u>	<u>\$ 121,709</u>	<u>\$ 294,216</u>

**TOWN OF HOLLIS, MAINE**  
**SCHEDULE OF DEPARTMENTAL OPERATIONS**  
**YEAR ENDED JUNE 30, 2014**

	Appropriation Balances Forward	Appropriations	Transfers and Other Credits	Total Available	Expenditures	Appropriation Balances		
						Overdrawn	Lapsed Unexpended	Carried Forward
<b>GENERAL GOVERNMENT:</b>								
General Administration	\$ 14,759	\$ 147,630	\$ -	\$ 162,389	\$ 145,624	\$ -	\$ 16,765	\$ -
Treasurer	-	44,960	-	44,960	42,897	-	2,063	-
Town Clerk	-	40,138	-	40,138	38,570	-	1,568	-
Tax Collector	-	52,979	-	52,979	50,583	-	2,396	-
Elections	-	16,200	-	16,200	7,609	-	6,753	1,838
Planning Board	22,330	2,500	-	24,830	20,330	-	-	4,500
Broadcasting	-	2,536	-	2,536	2,171	-	365	-
Operations & Maint of Municipal Center	3,803	48,971	-	52,774	51,139	-	1,635	-
Community Building Improvements	-	-	-	-	11,350	11,350	-	-
Social Security	-	57,982	-	57,982	53,768	-	4,214	-
Legal Fees	-	8,000	-	8,000	5,673	-	2,327	-
Insurance	-	184,631	-	184,631	186,907	2,276	-	-
Budget Committee	-	1,000	-	1,000	1,748	748	-	-
Real Estate Revaluation	50,000	50,000	-	100,000	-	-	-	100,000
Broadcasting Grant	-	-	16,749	16,749	-	-	-	16,749
Subdivision Admin Fees	239	-	-	239	-	-	-	239
Appeals Board	458	-	-	458	470	12	-	-
So. Maine Region Planning Commission	-	1,221	-	1,221	-	-	1,221	-
Computer Equipment	532	-	-	532	-	-	-	532
	<u>92,121</u>	<u>658,748</u>	<u>16,749</u>	<u>767,618</u>	<u>618,839</u>	<u>14,386</u>	<u>39,307</u>	<u>123,858</u>



**TOWN OF HOLLIS, MAINE**  
**SCHEDULE OF DEPARTMENTAL OPERATIONS**  
**YEAR ENDED JUNE 30, 2014**

	Appropriation Balances Forward	Appropriations	Transfers and Other Credits	Total Available	Expenditures	Appropriation Balances		
						Overdrawn	Lapsed Unexpended	Carried Forward
<b>PUBLIC WORKS and SANITATION:</b>								
Paving Town Roads	\$ 222,999	\$ 100,000	\$ -	\$ 322,999	\$ 261,212	\$ -	\$ -	\$ 61,787
Sanding and Snow Removal	17,997	209,429	-	227,426	314,780	87,354	-	-
Highway Maintenance	-	104,711	541	105,252	101,034	-	-	4,218
Solid Waste Disposal	-	304,000	5,501	309,501	274,863	-	34,638	-
Road Repairs - FEMA	1,107	-	-	1,107	-	-	1,107	-
	<u>242,103</u>	<u>718,140</u>	<u>6,042</u>	<u>966,285</u>	<u>951,889</u>	<u>87,354</u>	<u>35,745</u>	<u>66,005</u>
<b>PROTECTION:</b>								
Street Lighting	-	13,500	-	13,500	12,976	-	524	-
Hollis Municipal Fire Department	14,847	495,948	-	510,795	488,701	-	-	22,094
Training Facility	1,146	-	2,460	3,606	266	-	-	3,340
Conservation Commission	-	500	-	500	461	-	39	-
Donations	108	-	-	108	-	-	-	108
Narragansett Grant	107	-	-	107	-	-	-	107
EMA Funds	3,361	-	-	3,361	-	-	-	3,361
Animal Control	1,499	9,800	924	12,223	10,610	-	1,613	-
Code Enforcement	6,209	44,000	-	50,209	45,411	-	4,798	-
	<u>27,277</u>	<u>563,748</u>	<u>3,384</u>	<u>594,409</u>	<u>558,425</u>	<u>-</u>	<u>6,974</u>	<u>29,010</u>

**TOWN OF HOLLIS, MAINE**  
**SCHEDULE OF DEPARTMENTAL OPERATIONS**  
**YEAR ENDED JUNE 30, 2014**

	<b>Appropriation Balances Forward</b>	<b>Appropriations</b>	<b>Transfers and Other Credits</b>	<b>Total Available</b>	<b>Expenditures</b>	<b>Appropriation Balances</b>			
						<b>Overdrawn</b>	<b>Lapsed Unexpended</b>	<b>Carried Forward</b>	
<b>EDUCATION:</b>									
Maine School Administrative District No. 6	\$ -	\$ 3,393,931	\$ -	\$ 3,393,931	\$ 3,393,931	\$ -	\$ -	\$ -	-
<b>HEALTH AND WELFARE:</b>									
General Assistance	17,043	15,000	11,426	43,469	17,847	-	-	-	25,622
York County Shelter Programs	-	700	-	700	700	-	-	-	-
Veteran's Graves	11,937	-	-	11,937	300	-	-	-	11,637
Veteran's Flags	-	600	-	600	580	-	20	-	-
Day One, Inc	-	500	-	500	500	-	-	-	-
York County Child Abuse & Neglect	-	500	-	500	500	-	-	-	-
Visiting Nurses Service	-	1,850	-	1,850	1,850	-	-	-	-
York County Community Action	-	3,400	-	3,400	3,400	-	-	-	-
Leavitt's Mill Health Center	-	1,800	-	1,800	1,800	-	-	-	-
VNA Home Health	-	500	-	500	500	-	-	-	-
York County Food Rescue	-	925	-	925	925	-	-	-	-
Caring Unlimited	-	1,000	-	1,000	1,000	-	-	-	-
Counseling Services, Inc.	-	500	-	500	500	-	-	-	-
Southern Maine Area Agency on Aging	-	2,000	-	2,000	2,000	-	-	-	-
	<u>28,980</u>	<u>29,275</u>	<u>11,426</u>	<u>69,681</u>	<u>32,402</u>	<u>-</u>	<u>20</u>	<u>-</u>	<u>37,259</u>

**TOWN OF HOLLIS, MAINE**  
**SCHEDULE OF DEPARTMENTAL OPERATIONS**  
**YEAR ENDED JUNE 30, 2014**

	<b>Appropriation Balances Forward</b>	<b>Appropriations</b>	<b>Transfers and Other Credits</b>	<b>Total Available</b>	<b>Expenditures</b>	<b>Appropriation Balances</b>		
						<b>Overdrawn</b>	<b>Lapsed Unexpended</b>	<b>Carried Forward</b>
<b>CULTURAL AND RECREATIONAL:</b>								
Hollis Center Library	\$ -	\$ 29,006	\$ -	\$ 29,006	\$ 29,006	\$ -	\$ -	\$ -
Salmon Falls Library	8,922	40,510	-	49,432	49,432	-	-	-
Buxton Hollis Historical Society	-	450	-	450	450	-	-	-
Saco River Community Television	-	12,250	-	12,250	12,250	-	-	-
Salmon Falls Library Discretion Account	20,948	-	291	21,239	5,205	-	-	16,034
Conditional Use Permits	36	-	1,500	1,536	557	-	-	979
Saco River Grange Hall	-	500	-	500	500	-	-	-
Boy Scouts	-	700	-	700	700	-	-	-
Cub Scouts	-	850	-	850	850	-	-	-
Community Garden Project	1,043	-	-	1,043	-	-	-	1,043
Park - Donation	3,717	-	-	3,717	-	-	-	3,717
Eleven Town Group Sec.	-	200	-	200	200	-	-	-
Indian Cellar Parcel	129,631	-	87	129,718	-	-	-	129,718
Hollis/Buxton Pedestrian Bridge	5,100	-	-	5,100	-	-	-	5,100
Parks and Recreation General Account	40,000	224,571	-	264,571	215,070	-	29,501	20,000
Sports Complex Concessions	8,225	-	10,109	18,334	7,606	-	-	10,728
Sports Complex Maintenance	10,948	22,232	-	33,180	14,730	-	13,450	5,000
Narrangansett Foundation - Sport Complex	463	-	-	463	-	-	-	463
Softball/Baseball Fund Raising	13,744	-	10,039	23,783	8,693	-	-	15,090
Parks and Recreation Fund	10,610	-	6,010	16,620	5,545	-	-	11,075
Timber Management	6,522	-	-	6,522	-	-	6,522	-
	<u>259,909</u>	<u>331,269</u>	<u>28,036</u>	<u>619,214</u>	<u>350,794</u>	<u>-</u>	<u>49,473</u>	<u>218,947</u>

**TOWN OF HOLLIS, MAINE**  
**SCHEDULE OF DEPARTMENTAL OPERATIONS**  
**YEAR ENDED JUNE 30, 2014**

		<u>Appropriation Balances</u>					
<u>Appropriation Balances Forward</u>		<u>Appropriations</u>	<u>Transfers and Other Credits</u>	<u>Total Available</u>	<u>Expenditures</u>	<u>Lapsed Overdrawn</u>	<u>Unexpended Carried Forward</u>
<b>FIXED CHARGES:</b> County Tax Overlay	\$ -	\$ 333,969	\$ -	\$ 333,969	\$ 333,969	\$ -	\$ -
	-	68,571	-	68,571	8,595	-	-
	-	402,540	-	402,540	342,564	-	-
<b>TOTAL</b>	\$ 650,390	\$ 6,097,651	\$ 65,637	\$ 6,813,678	\$ 6,248,844	\$ 101,740	\$ 191,495
							\$ 475,079

# Warrant for the Annual Town Meeting for the Fiscal Year July 1, 2015 - June 30, 2016

To Louis Marchand, a Constable, in the Town of Hollis, County of York and the State of Maine:

Greetings;

In the name of the State of Maine, you are hereby requested to notify and warn the inhabitants of said Town of Hollis, qualified to vote in town affairs, to assemble at the 405 Plains Road, Fire Station, in said Town on **Tuesday, June 9, 2015**, at 7 am in the forenoon to act on Article 1. The polls will then open to act on the following secret ballot articles **#2** through **#22** and will close at 8 pm in the evening **June 9, 2015**.

**Article 1:** To choose a Moderator to preside at said meeting.

**Article 2:** To choose all necessary elected Town Officials.

**Article 3:** Shall the Town vote to raise and appropriate **\$756,282** for **General Government Operations?**

		13-14 Apr.	14-15 Apr.	15-16 Budget
0100	Administration	\$147,630	\$157,450	\$163,734
0101	Broadcasting	\$2,536	\$2,600	\$6,200
0102	Town Record Preservation	\$0	\$0	\$5,000
0103	Treasurer	\$44,960	\$43,833	\$44,404
0104	Town Clerk	\$40,138	\$38,143	\$42,500
0105	Elections	\$16,200	\$16,200	\$16,500
0106	Tax Collector	\$52,979	\$53,404	\$54,209
0150	Legal Fees	\$8,000	\$8,000	\$12,000
0400	Operations and Maintenance	\$48,971	\$47,938	\$49,130
1300	Insurance	\$184,631	\$217,885	\$213,716
1600	FICA (Withholding)	\$57,982	\$60,586	\$63,495
1800	Animal Control	\$9,800	\$10,331	\$10,701
2200	Planning Board	\$2,500	\$2,500	\$8,000
2205	Budget Committee	\$1,000	\$1,500	\$2,600
2210	Appeals Board	\$0	\$0	\$300
2298	Veteran's Flags	\$600	\$700	\$700
2370	Conservation Commission	\$500	\$1,000	\$750
2400	Saco River TV	\$12,250	\$14,866	\$15,493
2500	Code Enforcement	<u>\$44,000</u>	<u>\$44,830</u>	<u>\$46,850</u>
	<b>Totals</b>	\$674,677	\$721,766	\$756,282
Budget Committee - Recommend		Selectmen - Recommend		

Final 6-9-2015

**Article 4:** Shall the Town vote to raise and appropriate **\$240,689** for The **Recreation Department?**

		13-14 Apr.	14-15 Apr.	15-16 Budget
1200	Hollis Parks and Recreation	\$224,571	\$222,015	<b>\$218,433</b>
1219	Sports complex	<u>\$22,232</u>	<u>\$22,232</u>	<u><b>\$22,256</b></u>
	<b>Totals</b>	<b>\$246,803</b>	<b>\$244,247</b>	<b>\$240,689</b>
	Budget Committee - Recommend	Selectmen - Recommend		

**Article 5:** Shall the Town vote to raise and appropriate **\$585,695** for **Road & Highway Services?**

		13-14 Apr.	14-15 Apr.	15-16 Budget
0500	Snow and Sanding	\$209,429	\$243,641	<b>\$295,695</b>
0600	Highway	\$104,711	\$140,000	<b>\$140,000</b>
0601	Paving	<u>\$100,000</u>	<u>\$125,000</u>	<u><b>\$150,000</b></u>
	<b>Totals</b>	<b>\$414,140</b>	<b>\$508,641</b>	<b>\$585,695</b>
	Budget Committee - Recommend	Selectmen - Recommend		

**Article 6:** Shall the Town vote to raise and appropriate **\$508,962** for **Emergency Services** provided by the Hollis Municipal Fire Department?

		13-14 Apr.	14-15 Apr.	15-16 Budget
		\$458,948	\$484,223	<b>\$508,962</b>
	Budget Committee - Recommend	Selectmen - Recommend		

**Article 7:** Shall the Town vote to raise and appropriate **\$257,500** for **Public Services?**

		13-14 Apr.	14-15 Apr.	15-16 Budget
0900	Solid Waste Disposal	\$304,000	\$236,000	<b>\$233,000</b>
1000	General Assistance	\$15,000	\$1	<b>\$10,000</b>
2000	Street Lights	<u>\$13,500</u>	<u>\$13,500</u>	<u><b>\$14,500</b></u>
	<b>Totals</b>	<b>\$332,500</b>	<b>\$249,501</b>	<b>\$257,500</b>
	Budget Committee - Recommend	Selectmen - Recommend		

**Article 8:** Shall the Town vote to raise and appropriate **\$75,626** for **Hollis Libraries?**

		13-14 Apr.	14-15 Apr.	15-16 Budget
0800	Salmon Falls Library	\$40,510	\$42,355	<b>\$45,626</b>
0810	Hollis Center Library	<u>\$29,006</u>	<u>\$35,000</u>	<u><b>\$30,000</b></u>
	<b>Totals</b>	<b>\$69,516</b>	<b>\$77,355</b>	<b>\$75,626</b>
	Budget Committee - Recommend	Selectmen - Recommend		

**Article 9:** Shall the Town vote to raise and appropriate up to **\$13,400** for sidewalk lights to be installed on 1 new **Canal / Bar Mills Bridge?**

	Budget Committee - Recommend	Selectmen - Recommend
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**Article 10:** Shall the Town vote to raise and appropriate **\$1000** to help fund a Town community day?

	Budget Committee - Recommend	Selectmen - Recommend
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**Article 11:** Shall the Town vote to authorize the Selectmen to spend up to **\$380,000** from the TIF to purchase a new **Fire Engine**?

Budget Committee - Recommend

Selectmen - Recommend

**Article 12:** Shall the Town vote to set aside **\$50,000** from Undesignated Fund Balance to be added to the \$150,000 set aside in previous years to help finance the estimated \$250,000 cost of the Town's next **revaluation**?

Budget Committee - Recommend

Selectmen - Recommend

**Article 13:** Shall the Town vote to raise and appropriate **\$20,126** for the following **Non-Municipal** requests?

		13-14 Apr.	14-15 Apr.	15-16 Budget
2299	York County Shelter Progs	\$700	\$700	<b>\$700</b>
2300	Visiting Nurse Service	\$1,850	\$1,850	<b>\$1,850</b>
2301	York County Com. Action	\$3,400	\$3,400	<b>\$3,400</b>
2302	Leavitt's Mills Health Care	\$1,800	\$1,800	<b>\$1,800</b>
2303	Kids Free to Grow	\$500	\$0	<b>\$500</b>
2304	Caring Unlimited	\$1,000	\$1,281	<b>\$1,281</b>
2305	Maine Behavioral Healthcare	\$500	\$500	<b>\$500</b>
2306	Day One Inc.	\$500	\$500	<b>\$500</b>
2307	So. Me. Agency on Aging	\$2,000	\$2,500	<b>\$2,500</b>
2310	Cub Scouts	\$850	\$850	<b>\$850</b>
2312	Boy Scouts	\$700	\$700	<b>\$700</b>
2314	Red Cross	\$0	\$275	<b>\$300</b>
2315	Buxton-Hollis Historical	\$450	\$600	<b>\$600</b>
2317	VNA Home Health Care	\$500	\$0	<b>\$250</b>
2318	Maine Public Broadcasting	\$0	\$200	<b>\$100</b>
2319	York County Food Rescue	\$925	\$925	<b>\$1,000</b>
2320	Saco River Corridor Commission	\$0	\$300	<b>\$300</b>
2321	Saco River Theatre	\$500	\$0	<b>\$0</b>
2322	Sexual Assault Response Services	\$0	\$0	<b>\$1,000</b>
2360	So. Me Regional Planning	\$1,221	\$1,257	<b>\$1,295</b>
2395	12 Town Group	\$200	\$200	<b>\$200</b>
3000	Biddeford Free Clinic	<u>\$0</u>	<u>\$0</u>	<b><u>\$500</u></b>
	<b>Totals</b>	<b>\$17,596</b>	<b>\$17,838</b>	<b>\$20,126</b>

Budget Committee - Recommend

Selectmen - Recommend



**Article 14:** Shall the Town vote to accept and spend the following **Estimated** and anticipated revenues and reimbursements?

	13-14 Amt.	14-15 Amt.	15-16 Est.
MDOT Block Grant	\$62,000	\$62,185	\$55,800
CEO Fees	\$26,600	\$34,000	\$30,000
Dog Fees	\$1,150	\$750	\$700
Excise Taxes	\$660,000	\$680,000	\$725,000
Rescue Fees	\$90,000	\$98,000	\$110,000
Parks and Recreation Fees	\$135,097	\$155,000	\$159,000
Misc. Revenues & Reimbursements	\$72,300	\$65,000	\$61,000
BETE Reimbursement	\$148,647	\$163,000	\$157,000
Homestead Reimbursement	\$53,500	\$56,000	\$56,800
Tree Growth Reimbursement	\$21,000	\$20,700	\$20,700
Veteran's Exemption Reimbursement	\$1,800	\$2,000	\$2,100
State Revenue Sharing	\$161,659	\$100,148	\$109,704
Cable Franchise Fees	<u>\$42,800</u>	<u>\$43,200</u>	<u>\$41,500</u>
Totals	\$1,476,553	\$1,479,983	<b>\$1,529,304</b>
Selectmen - Recommend Passing			

**Article 15:** Shall the Town vote to accept the State Snowmobile Registration funds and distribute them to the Hollis Snowmobile Clubs for the purpose of maintaining Hollis snowmobile trails?  
Selectmen - Recommend Passing

**Article 16:** Shall the Town vote to authorize the Selectmen and the Tax Collector to:

1. Charge interest on unpaid taxes, determine the rate thereon, set the due date for taxes, and to set the date on which interest shall commence  
(Tax Collector recommends charging interest at a rate of 7% per annum, that taxes be due and payable in two payments: The first due on November 04, 2015 and the second due on May 04, 2016, with interest commencing on the first half on November 05, 2015 and the second half on May 05, 2016);
2. Accept prepayment of taxes;
3. Set the interest rate to be paid by the Town on the refunded overpayment of taxes for the 2015-2016 Fiscal Year (Tax collector and Selectmen recommend 3%.); and,
4. Apply all tax payments to the oldest outstanding taxes first?

Selectmen - Recommend Passing

**Article 17:** Shall the Town vote to authorize the Selectmen acting as the **Sports Complex Committee** to:

- A. Accept private donations and/or grants to complete approved projects and continue the ongoing maintenance at the Sports Complex grounds with the donations being kept in a protected account to be carried forward at the year-end; and,
- B. Set and charge rental fees and retain these fees (in a protected account) derived from the rental of the Sports Complex fields to help offset maintenance costs?

Selectmen - Recommend Passing

**Article 18:** Shall the Town vote to authorize funds in the **Veteran's Graves account # 2308** and, **General Assistance account #1000** be perpetually carried forward each year?

Selectmen - Recommend Passing

**Article 19:** Shall the Town vote to authorize the Selectmen to spend up to \$20,000 from the TIF to update the **Comprehensive Plan**?

Budget Committee - Recommend

Selectmen - Recommend

**Article 20:** Shall the Town vote to authorize the Selectmen to spend up to \$20,000 from the TIF to amend the current **TIF agreement**?

Budget Committee - Recommend

Selectmen - Recommend

**Article 21:** Shall the Town authorize the Selectman to place the \$20,000 received from Ecomaine from recycling revenues in a protected account to be utilized to offset any future potential recycling revenue loss?

Budget Committee - Recommend

Selectmen - Recommend

**Article 22:** Shall the town increase the property tax limit established for the Town by State law, in the event the municipal budget approved under the preceding articles results in a tax commitment that is greater than the property tax levy limit?

Selectmen - Recommend Passing

Signed this 29th day of April, 2015

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River Payne, Selectman

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David McCubrey, Selectman

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Brian N. Atkinson, Selectman