



Town of Hollis
Annual Report

July 1, 2012
To
June 30, 2013



*Town of Hollis
Annual Report*

*July 1, 2012
To
June 30, 2013*

THE TOWN OF HOLLIS 2013 ANNUAL REPORT
IS DEDICATED TO THE MEMORY OF
CLAIRE M. DUNNE
RETIRED TOWN CLERK OF HOLLIS



On March 1, 2013, Claire Dunne passed away unexpectedly at Maine Medical Center surrounded by her family.

Claire was born in Boston the daughter of the late Timothy Sr. and Mary (Droscoll) Leary.

She graduated from St. Mark's School in Dorchester, Ma. For the next twenty years she worked as a labor and delivery nurse at St. Margaret's Hospital in Dorchester.

In 1985 Claire and her husband, Tom, moved to their home on Georgie Lane in Hollis. It was here that they raised their six boys and two girls and enjoyed their grandchildren and great grandchildren.

In April of 1988 Claire became Deputy Town Clerk of Hollis and in 1990 she became Town Clerk. Claire served the town in this position for twenty two years. Claire was a friend to all. She knew almost everyone's name, their kid's names, eventually their grandchildren's names and even their dog's name.

Claire was an active member of the Maine Town & City Clerk's Association and past Vice President of the York County Clerks' Association. In February 2013 Claire was presented with the MTCCA Presidents Award for her dedicated service to the Residents of Hollis and for her earnest support of her fellow clerks. She was a member of the New England Association of City and Town Clerks. For many years Claire was the Salvation Army Representative for York County.

Claire enjoyed most aspects of her job as Town Clerk, but her favorite seemed to be The Hollis Christmas Fund for the children of Hollis. It was for this cause that she worked tirelessly to ensure that every child had Christmas.

Claire was highly respected by the residents of the town, her peers and other clerks statewide. Claire served the Town well with kindness, generosity, compassion, humor and love.

The memory of Claire M. Dunne's devotion to the Town of Hollis will live on.....

Contents

Dedication to Claire Dunne	2
Table of Contents	3
Town Meeting Warrant	4
Hollis Budget Committee Ordinance proposed amendments	9
Proposed Ordinance to Establish a Selectman-Administrator Form of Government	13
Proposed Hollis Accessory Dwelling Unit Ordinance	21
Municipal Officials	24
Boards and Committees	25
Births, Deaths, & Dog Licenses	27
Marriages.....	28
Letter from Senator Angus King	30
Letter from Senator Susan Collins	31
Letter from Congresswoman Chellie Pingree.....	33
Letter from State Representative Donald R. Marean	34
Letter from State Senator Gary Plummer	35
Letter from Selectmen	36
Assessing Office Letter	37
Treasurer Office Letter	38
Town Clerk Report	39
Code Enforcement Office Letter	40
Board of Appeals	41
Public Works Report	42
Parks & Recreation	43
Planning Board	45
Hollis Center Library	46
Salmon Falls Library	47
Saco River Community Television	48
Saco River Corridor Commission Report	49
Webmaster's Report	50
Hollis Fire & Rescue	51
Hollis Equestrian Park	53
Delinquent Real Estate Taxes	54
Auditor's Report	63

**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.	14-15 Budget
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	\$721,766

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

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	\$222,015

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

Selectmen - Recommend **\$222,015**

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	\$0	\$100,000	\$100,000	\$125,000
Totals	\$302,577	\$366,257	\$414,140	\$508,641

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

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	\$0	\$0	\$0	\$200
Totals	\$15,718	\$16,010	\$14,546	\$16,288

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

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	\$27,612	\$28,161.00	\$29,006	\$35,000
Totals	\$59,885	\$66,832.33	\$69,516	\$77,355

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

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	\$13,500	\$13,500	\$13,500	\$13,500
Totals	\$403,500	\$357,500	\$332,500	\$249,501

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

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	\$1,550

Budget Committee - Recommend **\$0**

Selectmen - Recommend **\$1,550**

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

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

Selectmen - Recommend Passing

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

	11-12 Amt.	12-13 Amt.	13-14 Amt.	14-15 Est.
MDOT Block Grant	\$62,000	\$62,000	\$62,000	\$62,185
CEO Fees	\$34,000	\$26,800	\$26,600	\$34,000
Dog Fees	\$2,000	\$2,800	\$1,150	\$750
Excise Taxes	\$635,000	\$647,000	\$660,000	\$680,000
Rescue Fees	\$110,000	\$94,000	\$90,000	\$98,000
Parks and Recreation Fees	\$95,000	\$115,280	\$135,097	\$155,000
Misc. Revenues & Reimbursements	\$98,000	\$82,000	\$72,300	\$65,000
BETE Reimbursement	\$185,000	\$165,000	\$148,647	\$163,000
Homestead Reimbursement	\$52,000	\$52,000	\$53,500	\$56,000
Tree Growth Reimbursement	\$12,000	\$12,000	\$21,000	\$20,700
Veteran's Exemption Reimbursement	\$1,400	\$1,600	\$1,800	\$2,000
State Revenue Sharing	\$177,162	\$170,000	\$161,659	\$100,148
Cable Franchise Fees	<u>\$44,000</u>	<u>\$44,000</u>	<u>\$42,800</u>	<u>\$43,200</u>
Totals	\$1,507,562	\$1,474,480	\$1,476,553	\$1,479,983

Budget Committee - Recommend Passing

Selectmen - Recommend Passing

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

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

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
\$388,118	\$439,378	\$458,948	\$484,223

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

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

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	\$22,232

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

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

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?

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

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

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?

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

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

Selectmen - Recommend Passing

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

Signed this 30th day of April, 2014

Irving "Ben" Severance, Selectman

David McCubrey, Selectman

Brian N. Atkinson, Selectman

TOWN
OF
HOLLIS MAINE
BUDGET COMMITTEE
ORDINANCE

Enacted: June 2002
Amended: June 2010
Amended: June 2011
Amended: June 2012
Amended: June 2013
Proposed Amendment: June 2014

Certified Copy By: _____

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. ~~No person on the Budget Committee shall hold the seat of Chair for more than one year during the three year term they are elected for.~~ 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.
- 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.
- 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.

Budget Committee Ordinance Enacted: June 2002 Amended: June 2010 Amended: June 2011 Amended: June 2012 Amended: June 2013 Proposed Amendments June 2014	Page 2 of 4 Attested Copy:
---	---

BUDGET COMMITTEE ORDINANCE OF THE TOWN OF HOLLIS

- 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 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**

Budget Committee Ordinance Enacted: June 2002 Amended: June 2010 Amended: June 2011 Amended: June 2012 Amended: June 2013 Proposed Amendments June 2014	Page 3 of 4 Attested Copy:
---	---

BUDGET COMMITTEE ORDINANCE OF THE TOWN OF HOLLIS

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
Enacted: June 2002
Amended: June 2010
Amended: June 2011
Amended: June 2012
Amended: June 2013
Proposed Amendments June 2014

Page 4 of 4

Attested Copy:

TOWN
OF
HOLLIS MAINE

ORDINANCE TO ESTABLISH

A SELECTMEN-ADMINISTRATOR

FORM OF GOVERNMENT

Proposed: June 2014

Certified Copy By: _____

Ordinance to Establish a Selectmen-Administrator Form of Government

Section 1.1 Town Administrator

The Board of Selectmen shall continue to be the chief administrative officers of the Town and be responsible for the oversight, administrative and financial affairs of the Town. The Selectmen shall ultimately be charged with the preservation of the health, safety, and welfare of persons and property of the Town and shall see to the enforcement of other ordinances and policies of the Town, this Ordinance, and the laws of the State of Maine. The Town Administrator (here in after called the "Administrator") shall be responsible for the day to day operations of the Town. The authority of the Administrator shall be limited to that specified in this Ordinance or written directives of a majority vote of the Board of Selectmen. The Selectmen shall appoint a person especially qualified by education, experience and or training, who receives a majority vote of the Board of Selectmen, to be Administrator. The Administrator shall report directly to the Selectmen.

Section 1.2 Qualifications

The Administrator shall be chosen solely on the basis of educational, executive, and administrative qualifications and need not be a resident of the Town at the time of appointment. The Selectmen shall decide whether or not the Administrator should live within or within a reasonable distance to the Town that they believe the individual can do an effective job.

Minimum Qualifications:

- Possess integrity, character, strong interpersonal skills and the ability to foster a positive collaborative work environment in a civic setting.
- Six years of experience in a leadership role within a municipality or private sector of similar scope and complexity.
- Demonstrated innovation and success in implementing significant change within an organization.
- Desired Qualifications:
 - A four year degree in Business or Public Administration is preferred or
 - An Associate's Degree with equivalent experience and education. Equivalency will be evaluated on a case by case basis using industry and academic equivalent standard guidelines
- Display appropriate oral, written and presentation skills
- Possess a strong background in financial, personnel and administrative management and leadership as demonstrated in past positions.
- Demonstrated previous experience in:
 - Policy development
 - Team development
 - Negotiation skills
 - Community Leadership

Ordinance to Establish a Selectmen-Administrator Form of Government

Section 1.3 Administrator Selection and Compensation Committee

The Selectmen shall form a Committee to review applications and make recommendations to the Selectmen of the applicants qualified to hold the position of Administrator. The Committee shall also recommend a compensation package to the Selectmen based upon the qualifications of the candidate(s). The composition of the Committee shall be made up of the following:

- The three (3) members of the Board of Selectmen, with the Chair of the Board acting as facilitator and only voting in case of a tie;
- One (1) employee of the Town;
- Two (2) residents of the Town; and,
- One (1) of the following Town of Hollis Elected individuals:

Road Commissioner,

Town Clerk,

Tax Collector, or,

Treasurer.

Notwithstanding the provisions of this section the compensation of the first Administrator for the first year of his or her term shall be between \$45,000 and \$60,000 plus the usual benefits of the Town of Hollis as recommended by the Hollis Administrative Practices Study Group.

Section 1.4 Term of Contract and Annual Review of Administrator

The term of contract of the Administrator shall be for three years (36 months). There will be a six month probationary period after the initial appointment of the Administrator. Prior to the expiration of the probationary period the Selectmen will conduct a performance review of the Administrator and may terminate the appointment with or without cause. One (1) year after his/her initial appointment and on the first anniversary of any subsequent contract renewals, the Selectmen will conduct a performance review and may terminate the contract with or without cause. If the contract is terminated without cause after one (1) year from the initial contract date or its renewal, the Administrator will be compensated by an amount equal to one (1) month's pay. Two (2) years after his/her initial appointment and on the second anniversary of any subsequent contract renewals, the Selectmen will conduct a performance review and may terminate the contract with or without cause. If the contract is terminated without cause after two (2) years from the initial contract date or its renewal, the Administrator will be compensated by an amount equal to two (2) month's pay. As a part of such performance reviews, the Selectmen and the Administrator shall mutually, and in

Ordinance to Establish a Selectmen-Administrator Form of Government

writing, agree on goals and objectives for the Town and the Administrator for the coming year, review the extent to which the Administrator has succeeded in meeting the goals and objectives for the preceding year, and determine the reasons why any goals were changed or not met during the year.

Section 1.5 Reprimand or Removal from Office

The Administrator may be reprimanded or removed for cause by the affirmative vote of a majority vote of the Board of Selectmen as herein provided. As used in this Section, "cause" shall include, but not be limited to, unjustifiable failure to meet the goals and objectives set forth in the preceding year's annual review, willfully violating this or any other Town Ordinance or Town Policy, or any documented misconduct. At least thirty (30) days before the proposed reprimand or removal of the Administrator, the Board of Selectmen shall adopt a resolution stating its intention to reprimand or remove him/her, the reasons therefore, and an effective date. A copy of the resolution shall be served forthwith on the Administrator. The resolution of the Selectmen shall remain confidential until a final written non-appealable disciplinary decision has been made. Within ten (10) days, of receiving the resolution the administrator may demand a hearing, public or private, in which event the Administrator shall not be reprimanded or removed until such hearing has been held. Upon or after passage of a resolution for removal, the Selectmen may suspend the Administrator from duty, with or without pay as the Selectmen deem appropriate. In such case of suspension, the Selectmen shall, by affirmative vote, appoint an acting Administrator as prescribed in Section 1.6. The action of the Selectmen in removing the Administrator shall be final.

Section 1.6 Incapacitation of Town Administrator

If the Administrator is determined by a majority vote of the Board of Selectmen to be temporarily incapacitated or unable to act for any cause or the Selectmen determine that the office has become temporarily vacant, the Selectmen shall, within thirty (30) days from such determination, appoint an acting Administrator who shall serve at the will of the Selectmen for not more than ninety (90) days or such lesser time until the disability shall be relieved. The acting Administrator shall have all the powers and perform all the duties of the Administrator except to the extent that said powers and duties may be specifically restricted by a resolution of the Selectmen. Said acting Administrator shall be paid such salary for his services hereunder as may be prescribed by the Selectmen. If after the initial 90 day period, it is determined that the Administrator is still temporarily incapacitated, the acting Administrator may be reappointed and serve at the will of the Selectmen for an additional term of up to ninety (90) days. If the Selectmen determine from credible medical or other evidence that the Town Administrator is incapacitated and unable to perform any or all duties of his/her office, they may by a majority vote declare the office vacant.

Ordinance to Establish a Selectmen-Administrator Form of Government

Section 1.7 Powers and Duties of Town Administrator

The Selectmen shall supervise and direct the Administrator in his/her oversight of all of the Town departments and personnel therein. The Administrator shall be responsible for:

- a) Preparing budgets for the Selectmen, collecting budgets from the department heads, other elected officials and outside agencies, putting them together for the Selectmen and Budget Committee, providing the Town Clerk with a total appropriation document and administering the annual budget once adopted;
- b) Preparation of warrants for the Selectmen;
- c) Keeping the Selectmen informed of the condition of the needs of the Town and making such reports and recommendations as he/she may deem advisable, tracking and reporting the finances of the Town and meeting with department heads to discuss any issues that may arise from these reports or findings;
- d) Work with the Auditors and provide them with information they might require to prepare the Town's annual audit in a timely manner, prepare the Management Discussion and Analysis for the audit, meet with department heads to make them aware of any issues that may arise as a result of the audit;
- e) Attend meetings of the Board of Selectmen when requested, provide materials, reports, minutes, set up other meetings and any other items the Selectmen feel appropriate;
- f) Review and approve the payroll and accounts payable warrants, verifying items that may be unclear or questionable and work with the individuals or vendors to correct any issues that may arise before payment is made, summarize and report these issues to the Selectmen;
- g) Serve as the liaison between the Board of Selectmen, Town personnel and various public and private agencies, businesses and citizens;
- h) Implement Board of Selectmen's policies and provide staff in all departments with clear and efficient operating procedures necessary to carry out the Board of Selectmen's policies and mandates;
- i) Attend meetings, trainings, seminars or conventions on behalf of the Town with approval of the Selectmen;
- j) Serve as the Purchasing Agent for the Town as authorized by the Board of Selectmen;
- k) Make recommendations to the Board of Selectmen regarding the hiring, discipline, and termination of Town Employees;

Ordinance to Establish a Selectmen-Administrator Form of Government

- l) Serve as the General Assistance Administrator for the Town;
- m) After hours emergency contact person for the Town's security provider;
- n) The rental and use of all Town facilities under his/her control as authorized by the Board of Selectmen;
- o) Inform the Selectmen of maintenance and repair issues on all Town property;
- p) Maintaining a full and complete inventory of all property of the Town, both real and personal;
- q) Convening the Heads of the Town Departments at least annually to discuss matters of common concern;
- r) Meeting with the department heads and the Selectmen (if the Selectmen deem it necessary) to discuss matters of departmental concern; and,
- s) Working with any consultants or other parties hired by the Town or by any Town department, board, or commission.

He/she shall perform such other duties or directives as may be prescribed by the Selectmen or required of him/her by statute, ordinance or policy not inconsistent with this ordinance or any other Town ordinance. He/she shall perform such other powers and duties not inconsistent with the provisions of this ordinance as now are or hereafter may be conferred by municipal ordinance or conferred upon Administrators by general laws of the State of Maine.

Section 1.8 Limitation of Authority

Nothing in this Ordinance shall be construed to grant to the Administrator any legislative or judicial authority, nor shall the authority of the Administrator reduce any specific statutory power or responsibility of any other Town officer or official.

Section 1.9 Appointments of Town Employees & Other Non Elected Officials

Except as otherwise provided by this ordinance or any other Town ordinance, the Selectmen shall appoint (hire) all Town non-elected employees and other non-elected officials, such as the Health Officer and non-elected board and committee members. The Selectmen may establish a recruitment and selection process and direct the Administrator of actions necessary to assist the Selectmen in the appointment process or direct the Administrator to provide assistance in the process as they deem appropriate. The Selectmen shall appoint a person especially qualified by experience and training, who receives the majority vote of a quorum of the Selectmen, as the appropriate department head

Ordinance to Establish a Selectmen-Administrator Form of Government

(i.e. Recreation Director, Fire Chief, Librarian and Code Enforcement Officer, Etc.). In the case of department employees, that department head shall provide the Administrator with their list of applicants along with his or her recommendation to be approved or denied in part or in whole by the Selectmen. In the event of a vacancy in an elected position the Selectmen shall appoint an Interim appointment to fill the vacancy as stated in the manner above, but the position will return to an elected position at the next Town meeting. At that time the person appointed as the interim position may take out nomination papers and run for the seat with any other applicants that choose to run.

Section 1.10 Annual Reviews of Department Heads and Other Non Elected Personnel

One (1) year after their initial appointment, and annually thereafter, each department head shall be reviewed by the Administrator. In preparation for such a review the Administrator shall meet with the Selectmen in order to establish the department's goals and objectives for the coming year. Such goals and objectives shall be communicated to the department head and will be used as a basis for performance evaluation. The Administrator shall review the extent to which the department head has succeeded in meeting the goals and objectives of the preceding year and determine the reasons why any goals were changed or not met during that year. An annual report identifying the department's goals and objectives as well as the status of achieving such items shall be drafted by the department head, approved by the Administrator, and submitted to the Selectmen to review and discuss at a meeting with the department head and the Administrator.

Section 1.11 Suspension or Removal of Non-Elected Town Personnel

The Administrator shall initiate the disciplinary process by providing a letter to the employee involved indicating that the Administrator is considering recommending to the Selectmen that the employee be disciplined. The employee will have five (5) days to respond to the letter and then the Administrator will within five (5) days make his or her decision. If the decision is to recommend to the Selectmen disciplinary action, the employee involved may, within five (5) days, demand a hearing, in writing, before the Selectmen, in which event the employee shall not be removed until such hearing has been held. The Selectmen may, however, suspend said employee from duty during said period, with or without pay. Such hearing shall be held within ten (10) days of receipt of the written request and the hearing will be held in either private or public at the aggrieved party's request.

Section 1.12 Cooperation with Elected Officials

The Administrator shall act as liaison between the Selectmen and the other elected officials of the Town (i.e. Town Clerk, Treasurer, Tax Collector and Road Commissioner). The Administrator will

Ordinance to Establish a Selectmen-Administrator Form of Government

be responsible for keeping the Selectmen apprised of issues or concerns the previously mentioned elected officials may have. The Administrator shall not interfere with the duties or responsibilities of those other elected Town officials.

Section 1.13 Non-Interference with Town Administration

No Selectman shall interfere with the performance of the duties of any of the elected officials or employees, either publicly or privately. Nothing contained in this Section shall prohibit the Selectmen from meeting with the Administrator to discuss the operations or conduct of any department head or employee and to recommend or require an investigation and report by the Administrator of any complaint. Any violation of the provisions of this Section by a Selectman shall require a meeting of the Board of Selectmen to review such violation.

Section 1.14 Selectmen Roles, Compensation and Transition Plan after first Town Administrator is hired

Both the number of selectmen and the term of office will remain unchanged. The initial compensation for each Selectman after the appointment of the Administrator shall be \$3,600 per annum to be paid monthly. The Selectmen will meet on Wednesday evenings to conduct the Town's business with the Administrator. The frequency of these meetings will routinely be twice monthly but may be more often or on a different day if required. The selectmen shall also meet for workshops as necessitated.

TOWN
OF
HOLLIS MAINE

Accessory Dwelling
Unit Ordinance

Proposed: June 10, 2014

Certified Copy By: _____

Accessory Dwelling Unit Ordinance of the Town of Hollis

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**.

Accessory Dwelling Unit Ordinance of the Town of Hollis

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 Municipal Officials

July 1, 2012 - June 30, 2013

SELECTMEN, ASSESSORS, AND OVERSEERS OF THE POOR

David W. McCubrey (2013)
Irving Benjamin Severance (2014)
Brian N. Atkinson (2015)

TOWN CLERK/REGISTRAR OF VOTERS

Claire M. Dunne (2014)
retired Dec. 2012

TOWN CLERK/ DEPUTY REGISTRAR OF VOTERS

Martha E. Huff February – June 2013

TREASURER

Diane M. Meserve (2015)

TAX COLLECTOR/VEHICLE REGISTRY

Anna M. McClay (2013)

DEPUTY TOWN CLERK, DEPUTY TREASURER, DEPUTY TAX COLLECTOR, AND VEHICLE REGISTRY

Mary House
Wendy Vachon

MUNICIPAL FIRE CHIEF AND EMERGENCY MANAGEMENT DIRECTOR

Jason Johnson, Interim Fire Chief
6/17/2012 appointed
Jason Johnson, Fire Chief 10/5/2012

CODE ENFORCEMENT OFFICER, BUILDING and PLUMBING

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

Electrical Inspector

Peter C. Gordon

SELECTMEN'S ASSISTANT

Debra Stitson

PLANNING BOARD SECRETARY

Shelley Pelkey
Martha Turner (hired May 1, 2013)

ROAD COMMISSIONER

Robert Hanson, Jr. (2014)

GENERAL ASSISTANCE ADMINISTRATOR

Irving "Ben" Severance

RSU #6 BOARD OF DIRECTORS

Lila Wilkins (2013)
Rebecca Bowley (2015)

PARKS AND RECREATION DIRECTOR

Debbie Tefft

CONSTABLE AND ANIMAL CONTROL OFFICER

Tom Filieo

HEALTH OFFICER

Dr. Robert Lundin

ECOMAINE BOARD OF DIRECTORS

Leonard Van Gaasbeek II

MAINTENANCE

Bob Larry

BUDGET COMMITTEE SECRETARY

Shelley Pelkey

VIDEO

Sherry Estabrook

WEB MASTER

Rob Roy

Town of Hollis

Boards and Committees

July 1, 2012 - June 30, 2013

Planning Board

1. David Goodwin-Chairman	2016 term ends
2. Chris Roy	2016
3. Faith Plummer	2014
4. Victor Kirmes	2015
5. vacant	
6. vacant	
7. vacant	

Conservation Committee

John Sheahan-Chairman	Doris Luther
Catherine Hewitt	Mary Weyer
	Ren Wilkinson
Edna Leigh Libby	John Mattor

Appeals Board

1.Rebecca Bowley	2016	term ends
2. Carla Turner	2016	
3. Carrie Walker	2015	
4. Katharine Harriman	2014	
5. Bart Sughrue-Chairman	2014	
6. Vacant seat	2015	
7. Vacant seat	2015	
Alternate vacant seat		

Town of Hollis

Boards and Committees

July 1, 2012 - June 30, 2013

Budget Committee

- | | |
|--------------------------------|----------------|
| 1. William Burns III | 2015 term ends |
| 2. Jonathan Waugh | 2015 |
| 3. Leonard S. Van Gaasbeek II | 2015 |
| 4. Leonard S. Van Gaasbeek III | 2014 |
| 5. Winifred W. Williams | 2013 |
| 6. Erika Murray | 2013 |
| 7. Martha Huff * | 2013 |

* Martha Huff resigned when she was appointed Town Clerk.

7. John Sheahan was appointed on 2/21/2013 to fulfill Martha Huff's unexpired Budget Committee term.

Hollis Administrative Process Study Group

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

Salmon Falls Library Trustees

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

TOWN REPORT 2012 TO 2013

DOGS LICENSES

THERE WERE 481 DOGS REGISTERED IN THE TOWN OF HOLLIS FROM JULY 1, 2012 THROUGH JUNE 30, 2013 AND 8 KENNEL LICENSES ISSUED.

EVERY DOG MUST BE LICENSED EACH YEAR BY DECEMBER 31ST. THE COST IS \$6.00 FOR NEUTERED DOGS AND \$11.00 FOR DOGS CAPABLE OF PRODUCING YOUNG. PLEASE BRING YOUR DOG'S CURRENT RABIES CERTIFICATE EACH TIME YOU LICENSE YOUR DOG.

LATE FEES ARE \$ 25.00 February 1st.

\$ 40.00 March 1st.

\$ 55.00 April 1st.

Dogs found to be unlicensed by the Animal Control Officer may incur an additional \$100 fine.

BIRTH REPORT

DUE TO CHANGES IN THE LAW, WE ARE UNABLE TO LIST THE NAMES OF NEW BABIES BORN IN THE TOWN OF HOLLIS. THE NUMBER OF BIRTHS FROM JULY 1, 2012 THROUGH JUNE 30, 2013 WAS 48.

DEATH REPORT

DEATH RECORDS ARE NO LONGER SENT TO THE TOWN OFFICE.

THE STATE LISTS 45 DEATHS TO PEOPLE LISTING HOLLIS AS THEIR ADDRESS.

YOU MAY STILL OBTAIN COPIES OF DEATH CERTIFICATES THROUGH YOUR LOCAL TOWN OFFICE.

TOWN OF HOLLIS MARRIAGES

Town Clerk Office of Vital Records

JULY 1, 2012 THROUGH JUNE 30, 2013

GARY R. BABINEAU TO NICHOLE L. CATES	JULY 20, 2012
RYAN R. FROST TO NICOLE S. MYERS	JULY 14, 2012
CARL J. NELSEN TO LEANNA M. DALRYMPLE	JULY 28, 2012
BRIAN J. MORRISON TO HEATHER L. VADNAIS	AUGUST 4, 2012
JOSHUA A. CHARETTE TO CAITLIN R. TOWNSEND	AUGUST 18, 2012
DAVID E. WELLMAN TO NAOMI L. GARLAND	AUGUST 18, 2012
ALEXANDER C. SOUZA TO NATASHA A. GARLAND	JUNE 10, 2012
ERIC A. GREENLAW TO SABRINA L. RAMSDELL	AUGUST 22, 2012
MICAH B. PROPER TO MELISSA RYAN	AUGUST 25, 2012
JONATHAN S. KODURU TO DANIELLE A. FREEMAN	SEPTEMBER 1, 2012
GARY R. HEYWOOD TO JILLANNE BRIGGS	SEPTEMBER 7, 2012
TYLER G. FORGEA TO HEATHER M. LARIVIERE	AUGUST 25, 2012
KRISTOFER M. MINOR TO ROBIN L. SMITH	SEPTEMBER 15, 2012
EDMUND O. BROZEK TO JANET M. PROVENCHER	SEPTEMBER 29, 2012
CHRISTOPHER A. BOMBARO TO KELLY J. BEAUDETTE	OCTOBER 6, 2012
JOHN W. TURNER TO SARAH T. BARTHOLOW	OCTOBER 6, 2012
RAYMOND M. ELLERY TO MAUREEN L. COYNE-WALKER	OCTOBER 13, 2012
JARET G. COX TO JESSICA L. JUDGE	OCTOBER 21, 2012
KEITH E. MAY TO LORI L. TAYLOR	OCTOBER 20, 2012
AARON W.C. HICKS TO JESSICA D. BABB	OCTOBER 31, 2012
JASON E. BEAULIEU TO MICHELE E. TOMPSON	DECEMBER 12, 2012
JASON G. DOWDY TO MARLA K. D. NAUJOKS	DECEMBER 12, 2012
RAYMOND C. EDGERLY TO LAURA A. HAYWARD	DECEMBER 15, 2012
GARRETT S. LIBBY TO KAYTEE E. DUNBAR	DECEMBER 22, 2012
EDWARD C. JOHNSON TO FARRAH D. STEVENS	MARCH 1, 2013

TOWN OF HOLLIS MARRIAGES

STACEY L. PORTER TO PETER D. WARD	APRIL 6, 2013
JAMES C. AGRUSSO TO DONNA M. VETRONE	APRIL 28, 2013
DANIEL A. LARSON TO SANDRA L. TRIPP	JUNE 1, 2013
ASHLEY M. LEIGHTON TO KARL E. L. MILLIARD	JUNE 1, 2013
SCOTTY J. STEELE TO LINDSAY M. MACK	JUNE 22, 2013
MELISSA J. DEKONING TO PATRICK D. LAWLER	JUNE 29, 2013

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

January 22, 2014

Town of Hollis
34 Town Farm Road,
Hollis, Maine 04042

Dear Friends,

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

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

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

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



Sincerely,

A handwritten signature in dark ink that reads "Angus S. King, Jr." in a cursive script.

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

In Maine call toll-free 1-800-432-1599
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

COMMITTEES:
SPECIAL COMMITTEE
ON AGING,
RANKING MEMBER
APPROPRIATIONS
SELECT COMMITTEE
ON INTELLIGENCE

February 27, 2013

Dear Friends,

It is a privilege to represent Maine in the United States Senate, and I am deeply grateful for the trust the people of Maine have placed in me. Public service is a responsibility I take seriously. In 2012, I reached a milestone by casting my 5,000th consecutive roll-call vote. I have never missed a single roll-call vote, a record unique among current Senators.

As we enter 2013, the economy and jobs remain my top priorities. As a senior member of the Defense Appropriations subcommittee, I am committed to keeping our nation secure and our skilled defense workers on the job. I secured funding to increase the shipbuilding programs at Bath Iron Works and advance essential modernization projects at the Portsmouth Naval Shipyard. I was honored to receive the Navy League's Congressional Sea Services Award for 2012 as the leading advocate for our maritime services and US shipbuilding.

Maine's economic future recently received a boost with significant federal funds for deep-water, offshore wind energy research and development at the University of Maine and in private sector firms. Maine has some of the strongest and most consistent winds off our coast, and we have some of the world's leading researchers. These funds will help Maine be a world leader in developing this clean, renewable energy source, ultimately resulting in the creation of thousands of good-paying jobs for our state.

As a leader on the Transportation Appropriations Subcommittee, I am also working to ensure that investments are made in our transportation infrastructure. Early last year, construction began on a modern, safe, and efficient replacement for the Memorial Bridge at Kittery, a project for which I worked to secure funding. Working with the State Department of Transportation, I also secured federal funding to replace the aging Martin Memorial Bridge in Rumford and the decrepit Richmond-Dresden Bridge. In 2013, I will continue to seek funding for improvements in our roads and bridges to make traveling safer and more efficient for our citizens and to facilitate commerce. It is also gratifying to see the heaviest trucks on the Interstates where they belong rather than on our downtown streets and country roads. This is the result of a law I authored in 2011.

Maine's environment is critical to our economy and the health of our residents. I opposed efforts in 2012 that would have weakened the landmark Clean Air Act and would have exposed our state to emissions from coal-fired power plants elsewhere. At the same time, I have continued to work with a bipartisan group of Senators to ensure that federal regulations on industrial boilers protect our environment without imposing onerous burdens on our forest-products industry and other manufacturers.

Many Mainers contacted me last year to express concern about the Postal Service, which is essential to our economy and our way of life. Last year, the Senate approved legislation I co-

authored to help put the Postal Service on a sound financial footing since it has been losing billions of dollars. Although the House failed to act on our bill, the Postal Service has heeded my requests to keep open the vital mail processing center in Hampden. I will continue to work to ensure that all Mainers, regardless of the size of their communities, have access to the postal services upon which they rely.

As the daughter of a World War II veteran wounded in combat, I know how important quality, accessible health care is for our veterans. This past year, I worked to ensure that our rural veterans' health care facilities are fully staffed and to strengthen our Veterans' Homes. Federal health agencies also began an investigation into whether Maine veterans were exposed to toxic defoliant chemicals while training at Gagetown, New Brunswick.

With shortages of medications putting patients at risk, I co-sponsored legislation to encourage manufacturers to report anticipated production problems to help avert shortages. Through this voluntary approach, more than 200 potentially life-threatening shortages were prevented last year.

While Congress averted a huge increase in tax rates for middle-income American families and small businesses, there remains a lot of work to be done to reduce our unsustainable \$16.4 trillion debt. It is essential that we do so in a responsible way, but that Washington stop delaying decisions that will help shape our economy and future prosperity.

I remain committed to doing all that I can to address your community's concerns in 2013. If I may be of assistance to you in any way, I encourage you to contact my state office in your area.



Sincerely,

A handwritten signature in black ink that reads "Susan Collins". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Susan M. Collins
United States Senator



CHELLIE PINGREE
CONGRESS OF THE UNITED STATES
1ST DISTRICT, MAINE

Dear Friend,

I hope this letter finds you and your family well. It is an honor to represent you in Congress and a pleasure to update you on the work I am doing in Maine and Washington.

You are probably aware that Washington is a very challenging place to get anything done these days. The partisan climate has kept many important issues from being addressed and even led to a shutdown of the federal government. Worst of all, it has created uncertainty for Maine families and the economy. It's the last thing we need. Over the next year, I will continue pressing Congressional leaders to bring the focus back to helping people rather than advancing ideologies.

As difficult as it's been, though, there are areas where I have been able to make progress on needed policy reforms. One has been support for local food producers. For decades now, federal agriculture policy has only benefited huge farms and commodity crops, not the kind of the diverse family farms we have in Maine. It's time for that to change. With small federal changes, we can capitalize on the huge economic potential of the local food movement. I've introduced the Local Farms, Food, and Jobs Act to make some of those changes, and have been pleased to see many of these reforms gain bipartisan support.

Another issue is helping veterans who were sexually assaulted during their service. I've introduced the Ruth Moore Act—named after a Maine veteran who struggled for 23 years to get disability benefits from the Department of Veterans Affairs after she was sexually assaulted while in the military. The bill would help veterans like Ruth get the assistance they need to recover from the debilitating trauma they suffered while serving the country. The bill passed the House and now awaits consideration in the Senate.

While policy in Washington is important, so is the work my staff and I do here in Maine. My office keeps close connections to Maine communities and their leaders to make sure we're doing all we can to help them succeed. This work might include providing letters of support for federal grant applications, getting answers from federal agencies, or bringing national officials to our state to raise awareness about the good things being done here.

We also work with hundreds of constituents who have issues with federal agencies and programs. Not everyone knows that you can call your Member of Congress for this kind of thing, but it's an essential part of my responsibilities and my commitment to the people I serve. Members of my staff are experts on issues ranging from veterans benefits and IRS questions to Social Security problems and passport inquiries. They can help you navigate the process, communicate with federal agencies, and, in certain circumstances, facilitate the expediting of claims. If there is an area where you need assistance, I encourage you to call my Portland office at (207) 774-5019 or go to my website, www.pingree.house.gov.

Again, it's a privilege to serve you in Congress. Please stay in touch.



Member of Congress

Chellie Pingree



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

Donald Marean

233 Bonny Eagle Road
Hollis, ME 04042

Residence: (207) 727-5527

E-mail: lindonfarm@sacoriver.net

March 2014

Dear Friends and Neighbors:

It is an honor to continue to represent the citizens of House District 131 in Augusta.

The second session of the 126th Maine State Legislature has reconvened. We have been addressing pieces of legislation that were carried over from the first session as well as taking up new pieces of legislation deemed to be of an emergency nature.

Some topics of legislation pertain to expansion of the State's Medicaid program, welfare reform, amending the current fireworks law, and firearms regulations.

We also addressed the issue of Revenue Sharing. I voted to restore the revenue sharing piece within the budget. The Appropriations Committee is currently working the budget and is charged with finding funding for all the desired programs within the State's budget.

As a member of the Joint Standing Committee on Agriculture, Conservation and Forestry, we have addressed issues pertaining to pesticides, parks and lands, along with animal welfare laws. Our committee continues to work diligently to protect and balance our farming and conservation interests within the State.

I also serve on the Joint Standing Committee on Taxation and we have been addressing issues concerning medical exemption caps, examining existing tax exemptions for various groups, and seeking alternative revenue funding possibilities.

As always, please do not hesitate to contact me with any comments or questions that you may have concerning state government.



Sincerely,

Donald Marean
State Representative
District 131



Annual Report to the Town of Hollis

A Message from Senator Gary E. Plummer

Dear Friends and Neighbors:

As the 126th Legislature draws to a close, I want to thank you for the trust you have placed in me to represent your interests in the Senate. I have decided not to run for re-election in November 2014 so this will be my last town report letter to the citizens of Hollis. My time in the Legislature during the past 10 years has been one of the most challenging, yet rewarding experiences of my life. Thank you for allowing me to be your voice in Augusta.

Last year began with an overwhelming undertaking of how to fill an \$880 million shortfall in the state's two-year budget, caused mostly by cost overruns in the MaineCare program. Lawmakers balanced the budget without reversing the income tax cut passed by the previous Legislature, reductions that have benefitted low and moderate-income residents the most. The budget also restored cuts that were slated for the Drugs for the Elderly program. Unfortunately, it also included a 10 percent sales tax increase and a 14 percent hike in the meals and lodging tax.

One of the Legislature's most significant achievements last year was finally paying off Maine's massive debt to its hospitals, which totaled \$484 million at the beginning of 2013. The Legislature approved a plan that allows the state to use a revenue bond to pay off the debt and use the proceeds from a renegotiated state liquor contract to pay off the bond. The debt was the result of Medicaid services provided by 39 Maine hospitals for which they were never reimbursed, dating back to 2009.

The Legislature also approved the bipartisan Omnibus Energy Bill, which addresses reducing the cost of energy in Maine, cutting back on greenhouse emissions, and making money available to insulate Maine homes. The enacted law will increase natural gas capacity and improve connection to underserved areas of Maine, provide funding to help companies cut back on greenhouse emissions and give rebates to homeowners who switch from oil to natural gas or other more efficient heating systems, and provide funding to help homeowners improve insulation.

We also worked hard to enact measures to ensure concealed handgun permit holder confidentiality. I was very proud to be the lead cosponsor on a bill that allows the names and personal information of people who hold concealed handgun permits to be kept confidential. Many bills were also introduced, but ultimately defeated, that would have limited the right of law-abiding citizens to own firearms or ammunition.

Lawmakers have been busy this year at the State House addressing a number of issues including welfare reform, reducing the waiting lists for section 21/29 services, Medicaid expansion, securing funding to help our rural nursing facilities, protecting education reforms, and arming forest rangers.

Please do not hesitate to contact me with any questions that you may have concerning state government. I can be reached at 892-6088, 287-1505, or by e-mail at SenG.Plummer@legislature.maine.gov.



Sincerely,

Senator Gary E. Plummer

**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

Brian Atkinson

David McCubrey

Irving "Ben" Severance

**Town of Hollis
Selectmen's Report 2012-2013**

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, along with schools and personal budgets. We will continuously strive to limit the impact of taxes on our Hollis residents.

We welcome Brian Atkinson to the Board of Selectmen. Selectman Atkinson was elected to the seat previously held by Don Marean who did not run for reelection. We also welcome Jason Johnson who was hired as our new Fire Chief.

The Hollis Administrative Practice Study Group, (HAPSG), completed and submitted recommendations to the Selectmen about changing to a "Town Administrator & Selectmen" form of government. Using most of the recommendations, the Selectmen, along with legal counsel, prepared an ordinance and the corresponding warrant article for the June 2013 Town Meeting. The article was defeated.

The Town's annual audit again showed the town to be in good fiscal standing. Infrastructure continues to be a concern. Again this year, numerous roads were improved with combinations of tree removal, ditching, shimming, and repaving. With inspections and estimates, there is an ongoing effort to forecast the road improvement requirements and assist in future financial planning. The turn lane for trucks in front of the water plant on Killick Pond Road has been built with the final paving to be done in the fall along with the paving of the entire road. The turn lane project was funded by Nestle Waters. The Bonny Eagle Bridge on Route 35 was replaced by the State and the Sand Pond Road intersection was moved slightly west to accomplish a safer sightline. The State also repaved Route 117.

As mentioned last year, our agreement with Waterboro to use their Transfer Station was terminated. The Town of Hollis had a weekend in the spring and fall where Hollis residents could 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 saving the Town the amount of yearly fee that would have been required from Waterboro.

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.

Our new relationship with Sanford Institution for Savings has been going well and the package they offer has been more financially beneficial for the Town compared to our previous bank.

The town had another sad year with the resignation and then the death a few months later of long time Town Clerk, Claire Dunne. We will also miss our longtime Deputy Clerk, Mary House who retired. We thank Mary who stayed on to help with the transition and training of the new Town Clerk, Martha E. Huff and Wendy Vachon who was hired as the Deputy to the Tax Collector, Treasurer and Town Clerk.

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
Assessor's Office**

34 Town Farm Road, Hollis, ME 04042
Phone: (207) 929-8552 Fax: (207) 929-8059
Web Address: www.hollismaine.org

Board of Assessors
Irving "Ben" Severance
David W. McCubrey
Brian N. Atkinson

Assessing Agent
Debra A. Stitson

REPORT FOR FISCAL YEAR JULY 1, 2012 TO JUNE 30, 2013

Every year Maine Revenue Services conducts a review and certifies the assessments of each of the 489 organized municipalities and for the Unorganized Territory with taxable property. After reviewing the Town's property assessments, Maine Revenue Services provides us with a Report of Assessment Review. This review is used to determine several things regarding the Town's property assessments. Among them are the Equalized State Valuation, the Combined Sales Ratio, and the Assessment Quality.

The Equalized State Valuation is a mass appraisal estimate of each municipality, so that the levy of county taxes will be equalized between the various municipalities, and so that state funds for education and revenue sharing that are made on the basis of total taxable valuation will be fairly distributed. It is also used in determining the Town's portion of the RSU #6 appropriation.

The Combined Sales Ratio determines what the Town's overall discrepancy is between assessed valuations and actual selling prices. This is calculated by using the aggregate Sales Ratio (calculated by dividing the assessed value of a property by its bona fide selling price) for each category of property. Combined Sales Ratios are considered acceptable if they fall within 10% of the sales values.

The Assessment Quality rates the deviations of the sale ratios from the mean. A municipality is considered to have an acceptable Assessment Quality if it is at or below 20.

In March of 2012 we received our Preliminary 2013 State Valuation and Report of Assessment Review. The 2013 reports are based on assessments as of April 1, 2011. The State Valuation was \$403,300,000. The Report of Assessment Review determined that our Combined Sales ratio was 1.04 which means that overall our assessments were 4% higher than market value. Our Assessment Quality was rated 9.

We hope to complete a revaluation within the next few years. This will ensure that properties that have been improved and maintained or increased their value are equalized against other like properties that may not have had the same quality of repairs and upkeep or may not have retained value. It will also enable us to have computerized assessment records that will help to ensure equalized values.

The Assessing Office believes that taxpayers should be knowledgeable about the taxes they are assessed and I am happy to answer any question you may have.

Respectfully,
Debra A. Stitson
Certified Maine Assessor

2012 – 2013 TREASURERS REPORT

Greetings from the Treasurer's Office

It's been very busy in the office this year, just as I like it. The Town switched from TD Bank to Sanford Institute for Savings in March 2012. As of September 30, 2012 all checks had cleared TD Bank and all of the town's accounts were closed. This change has enabled the Town to receive almost twice the interest income as the previous year and to avoid the additional fees that were going to be assessed on our TD Bank accounts.

On March 28th 2013 the town hired Wendy Vachon to take on the roll of Deputy Town Clerk, Deputy Tax Collector & Deputy Treasurer. She is still learning the many aspects of the job and is a nice addition to the office.

This office lost a valuable employee when Mary House retired on June 30th 2013 to pursue other adventures in her life. She was a great teacher to me when I took office and has a wealth of knowledge of the whole town. I would like to wish her well. She is greatly missed.

For regular business in this office, I sent 49 impending foreclosure notices for 2011 taxes. The town foreclosed on 27 of these properties. As of February 28, 2013 the 2011 unpaid taxes totaled \$23,002.14 .

Many people find it difficult to come up with a lump sum to pay their current taxes twice a year. We encourage partial payments each month, week or whatever works best for your situation. You can bring it to the town hall or mail it to 34 Town Farm Rd. Hollis, Me 04042.

Thank you for the opportunity to serve you.

Respectfully yours

Diane Meserve

The Hollis Town Clerk

The Town Clerk's office had many changes during the 2012- 2013 year. Claire Dunne, who served as Town Clerk for over 20 years retired December 31, 2013. I was hired in February and elected in June for one year to fulfill Claire's unexpired term. In April of 2013, the office welcomed Wendy Vachon in the position of Deputy Town Clerk to replace Mary House who retired in June. Mary and Claire both served this town well for many years.

The Town Clerk is responsible for conducting all elections, registering voters, maintaining all Town records including Public Hearings, the Annual Town Meetings and Town's Ordinances. The office issues various state and local licenses which include, hunting, fishing, dog and marriage licenses, domestic partnership registrations and records birth , marriage, death certificates and burial records. Genealogical research is often requested utilizing the town records. Notary services are available.

Vital Records are births and death certificates, marriage intentions and licenses. The Vital Records laws have changed in recent years stating who may obtain copies of vital records. You must be able to show that you have a direct and legitimate interest and are able to provide proof. To purchase a vital record you must complete a vital record request form available at the town office or online at [www. Hollismaine.org](http://www.hollismaine.org) and provide your current government issued identification. The cost of certified copies of a vital record is \$15.00 for the first copy and \$6.00 each for any additional copies.

A marriage license costs \$40 and you need to bring your identification. Other required paperwork is required if you have been married before. A marriage certificate (certified copy of your marriage license) after you are married is \$15.00 for the first copy and \$6.00 for each additional copy.

Please stop by the Clerk's Office and say hello, we plan to offer the same friendly service you all have come to expect.

Respectfully submitted,

Martha E. Huff
Hollis Town Clerk
(207) 929-8552 ext. 18
mhuff@hollismaine.org

Annual Report

July 2012 – June 2013

Hollis Code Enforcement Office

Permits issues during the fiscal year were as follows:

Type	Number	Fees
Building	72	\$21,272.75
Electrical	38	1,835
Plumbing	29	2,260
Septic Systems	31	7,025
Home Occupations	2	150
<u>Total</u>	<u>172</u>	<u>\$32,542.75</u>

For this period the building permits had a value of construction of \$2,915,074 as follows:

- 24 homes
- 10 Modular and mobile homes
- 18 garages
- 14 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 30 hours of classes and training exercises.

Peter Gordon

Code Enforcement Officer

2/7/2014

Hollis Board of Appeals

Volunteers Serving the Community

*Members: Rebecca Bowley-Secretary, Kathy Harriman,
Bart Sughrue-Chairman, Carla Turner-Vice Chairman, Carrie Walker.*

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, 2012 through June 30, 2013 the Board conducted the following business:

1. May 1, 2013 workshop, election of offices.
2. 1 Variance Request Appeal Hearing.

Sincerely, Bart Sughrue, Chairman

**PUBLIC WORKS
2012-2013**

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 costs savings methods to maintain and improve our roads.

Some of the highlights for this year were:

- ☒ Continue to replace culverts and update culvert survey
- ☒ Continued planning for the rebuilding of Salmon Falls Road and Sand Pond Road
- ☒ Clean up from hurricane Sandy,
- ☒ Rebuild and Pave sections of Bean Street, Hanson Lane, Wakefield Road
- ☒ Winter road maintenance: sand, salt and plow roads
- ☒ Blizzard of 2013...NEMO dropped 30+ inches of snow in a two day period
- ☒ Total snow fall ninety-one inches
- ☒ Posting Town roads in spring

Activities for the 2012-2013 year includes:

- ☒ Replace culverts and/or ditching-shouldering on the following roads:
 - Mansion Road
 - Hanson Lane
 - Deerwander Road
 - Saco Road
- ☒ Rebuilt and paved 2000' of Bean Street
- ☒ Rebuilt and paved Hanson Lane
- ☒ Paved and shouldered Wakefield Road
- ☒ Cut brush and mowing shoulders of town roads
- ☒ Grading and dust control on dirt roads
- ☒ Cold patching paved roads
- ☒ Sign and guardrail repair or replacement
- ☒ Finished Work on Burham Lane culvert replacement and shouldering Ledgewood Drive

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

Hollis Parks & Recreation July 2012 – June 2013

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

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 the Maine Wildlife Park, a Treasure Hunt, a camp out, Splash Town, miniature golf, swimming lessons and much more. The Junior and Explorer Group went canoeing on the Saco, had a number of campouts, went to Beech Ridge, and to numerous swimming and hiking areas and many other fun activities.

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.

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 woodworking, gymnastics, floor hockey, drawing, chess club, oil painting, peewee basketball, and indoor soccer. We also began our fourth year of the Before and After School Rec Program. 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 Closet. 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 Closet committee. The children and sponsors were able to greatly enhance the food closet by donating over three thousand cans and boxes of food.

A trip to Boston with a Super Duck Tour was the destination for the fall foliage bus trip with many different choices for lunch. 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 8:00 to 9:00 am, and Kindergym from 10:00 to 11:00 am.

Senior Women's basketball continues to practice every Monday night. They look forward to qualifying for the national games. They are held every two years. In 2013 it will be held in Ohio. There is a strong 55 + 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, 2nd – 4th Grade Girls' Basketball League, 5th – 6th Grade League, 7th – 12th Grade League and a Girls' Summer Basketball League 2nd – 12th Grade.

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 in turn Hollis traveled to Wells for a meet. It was a wonderful time for the teams and their supporters.

Prior to the Easter Egg Hunt, there was a show put on by Sparks Ark. The children were able to view and touch some unusual pets such as an owl, possum and a snake among others. It was a beautiful day for the egg hunt with plenty of eggs to be found. It was a fun day!!

For the spring bus trip we travelled to Ogunquit and enjoyed Thoroughly Modern Millie at the Ogunquit Playhouse.

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.

Check the newsletter that goes out 3 or 4 times during the year to see when and where activities are happening.

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.

Respectfully submitted,

Ms. Debbie J. Tefft, Recreation Director
and Peigi Holmes, Administrative Assistant

Hollis Planning Board

Annual Report 2012-2013

To the Residents of Hollis,

The Hollis Planning Board is comprised of seven appointed residents. We have, however, been functioning with only four regular members for the year. I would like to take this opportunity to personally thank Ted Durost, Christopher Roy, Faith Plummer, and Victor Kirmes for their commitment to the Board and to the Town of Hollis.

During the past year, the Board has approved a Conditional Use Permit for a new business that opened this year on Main Street, "A New Leaf Salon and Spa."

The Board has also approved a plan for expansion and improvements to the Hollis Sports Complex on Lower Tarbox Road, adding more playing fields and expanded parking. In addition, the Board has approved a minor subdivision on Deerwander Road.

We are also continuing our review of the Subdivision Regulations and making necessary revisions and updates for consistency with the State Statutes.

The Planning Board is an 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. Videos of previous meetings are available at www.srctv/pegty. Any resident who would like to serve on the Planning Board may contact any Selectmen at the Town Office.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "David Goodwin", written over a horizontal line.

David Goodwin, Chair

Services provided at the Hollis Center Public Library

Hours: Monday 9:30 – 7:30; Tuesday & Thursday 3 – 7:30 pm; Saturday Noon – 3 pm

Technology:

- **Website:** www.hollis.center.lib.me.us
 - Card catalog available at the website
 - Patrons can renew/reserve/request books, DVD's, magazines
- **Downloadable Library**
 - Audiobooks/ebooks available at the Library website FREE by using your Hollis Center Library number
- **6 computers and 1 laptop** computer all with internet access/printer
- **WiFi** – with your laptop inside during regular library hours, or outside the library 24/7
- **Ancestry.com Library edition** – available at the library – search your family genealogy!
- **MARVEL (Maine's Virtual Library)** <http://libraries.maine.edu/mainedatabases/>
- **Facebook**

Programs:

- **Preschool story time**, Monday 10 am (songs, finger plays, instruments, puppets, books, craft)
- **February Reading Program** for children & adults – crafts all month, prizes, gift books
- **Patron Appreciation Week**–Valentine week in February – In cooperation with local libraries, a sweet treat is provided. Materials provided to create Valentine cards.
- **Summer Reading Program** in cooperation with area libraries, weekly prizes, gift books, crafts
- **Crafts Times** – Crafts for children offered all of February, June, July, August, December

Collection (16,504 total items)

- Video (710 DVD + 176 VHS)
- Adult fiction & nonfiction books
- Magazine subscriptions to 18 magazines
- **Children's Room** offers 9,118
 - Parenting section, board books, picture books, early readers, first chapter books
 - Graphic novels (cartoon type), young adult novels and nonfiction
 - Legos & board games

Other services

- **Fax machine & copier** for the public to use
- **Free Passes**
 - Seashore Trolley Museum (seasonal)
 - Southworth Planetarium (all year)
- **Interlibrary loan** – request books/DVD's we do not own from other libraries
- **Community** bulletin board and table
- **Collection site** – used cell phones & ink cartridges for Buxton/Hollis Garden Club Scholarship
- **Field trip location** for scout troops, preschool nursery schools, etc

Thank you to everyone who has volunteered at the Library this past year.

Respectfully submitted,

Maureen H. Cole, Library Director

03/05/14

Salmon Falls Library 2012-2013

Library Hours: Mondays 3-6, Wednesdays 4-7, Thursdays 3-8 and Saturdays from 9-noon

Weekly Story Hour, Thursdays 10-11.

(207)929-3990

"If we didn't already have libraries, they would now have to be invented. They are the keys to American success in fully exploiting the information superhighways of the future."

James Billington

Librarian of Congress

The library has had another busy year. We've increased our patronage by 26 households. I regularly hear what a comfortable and welcoming library we have. I was recently told by a patron that they feel so lucky to live in a town that treasures their libraries. Indeed we are fortunate to have such tremendous support from our Selectmen and community.

The Friends of the library held several programs this year, including a demonstration on how to grow your own shiitake mushrooms and a fiber arts talk and demonstration. If you have ideas of talks, clubs or groups that we can hold at the library, please come in and share them with us. We've recently started a weekly (all levels) knitting club; open to the public, on Wednesday evenings from 6-7pm. Ideas that we're working on are a Lego club and a monthly book group. I'm excited that the library is being used as a community space, connecting people with their neighbors. Whether you consider yourself a reader or not, I hope that you'll stop by and see all that we have to offer you.

Did you know that the Salmon Falls library provides free Wi-Fi, a patron computer, quiet spaces for studying or tutoring, couches for lounging and reading, puppets and toys for playing, crafts for creating, a group to teach you to knit, individuals to help you on the computer, and of course, books for reading and listening to. The library is a great place to meet up with friends. It's a great destination to get stir-crazy kids out of the house, to learn about activities and events in our community or to fulfill community service hours.

The library is 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 a very successful summer reading program this year with more than 40 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, Liana Ross, 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**

Town of Hollis
Annual Report
Saco River Community Television
February 10, 2014

SRC-TV began 2013 with a great deal of uncertainty about our future. Our last contract with **Time Warner** had expired in 2008. SRC-TV's ongoing effort to renegotiate our franchise agreement with the cable company was met with stiff resistance. The cable company may have thought our six-town consortium would wilt under pressure but every one of SRC-TV's member towns, including Hollis, formed a united front against Time Warner .

The company was reluctant to provide general funding for the basic communication needs of the town. Ultimately, we prevailed and as a result of these long years of negotiation, Hollis finally received a long awaited capital grant check to improve and enhance electronic communication in Hollis. This means more and better broadcast equipment dedicated to town information forums on cable as well as online.

This is very good news for the **Town of Hollis**. Rural areas like Hollis are traditionally underserved by cable companies because large telecommunication companies prefer to invest resources into more lucrative, densely populated areas of Maine.

Many thanks go to the **Saco River Cable Committee** and, in particular, **Tony Vigue**, a Standish resident and longtime supporter of community television in Hollis and dozens of other towns located throughout Maine.

SRC-TV Station highlights in 2013 year also include:

- The successful debut of our long awaited film **Buxton, Maine: An American Story**, a film with several scenes shot in Hollis.
- The MPBN rebroadcast of the documentary **Saco River Indian Cellar**, SRC-TV's popular local film. Saco River Indian Cellar was also selected to be part of this years Culture Unplugged event, an online film festival with a worldwide audience.
- Produced and broadcast locally produced programs on the civil war and a studio interview with Haitian earthquake survivor James Boisrond.
- The fifth season of our popular **Garden Thyme** series
- Provided a USM student & Hollis resident with an internship opportunity.
- Helped train volunteers to videotape and edit the **Hollis Center Library 100th Anniversary Celebration**
- Worked with student volunteers to produce a short film about the **school garden program** in Hollis and surrounding towns.
- Broadcast a staff produced program on local food pantries.

SACO RIVER CORRIDOR COMMISSION
“Communities Working Together To Protect Our Rivers”

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

Unfortunately, the Town of Hollis does not currently have representation. We strongly encourage anyone interested in obtaining more information about how to represent your community through this Commission contact the Commission Staff at the number given at the end of this report. In a practical sense, this vacancy prevents Hollis from having a voice in the present and future development patterns throughout the entire corridor. The Commission looks at land use issues, water quality and conservation issues covering a wide range of topics during the year.

We are pleased to report that we have finished our thirteenth successful season of our Saco River Basin Water Quality Monitoring Program during September, 2013. Currently, we have over 15 volunteers monitoring for dissolved oxygen, pH, turbidity, temperature, total Kjeldahl nitrogen, total phosphorus, orthophosphate, and *Escherichia coli*. We also do macro invertebrate testing and conductivity testing at many sites within the corridor. Our testing takes place on a bi-weekly schedule along the Saco, Ossipee, and Little Ossipee Rivers at thirty-five different locations during the months of May through October. All of the information relating to the past eleven years of the Commission’s monitoring program can be found on our website located at www.srcc-maine.org.

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

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.

During this past year we redesigned the web site and moved navigation buttons to the top of the page and added drop down menus. These new drop down menus make it easier to navigate the site and find information. We also posted links on the opening page to the “*top ten*” most visited areas. Several people requested “**very visible**” links to both ONLINE TAX DATA and ONLINE TAX MAPS these are now located on the opening page.

Quick link to ONLINE TAX DATA

Property Tax Assessment ONLINE DATA BASE

For current property information, including ownership data, exemptions, photos, sales information, and more.

Quick link to ONLINE TAX MAPS

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.

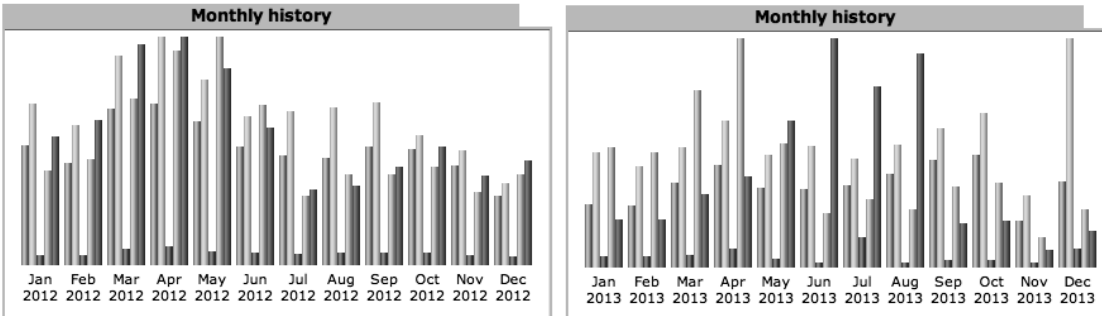
As always we welcome your ideas for improving the site. By phone 207-749-9494 or Email webmaster@hollismaine.org

Rob Roy

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

In 2007 there were 2,423 unique visits to the site (first full year the site was up)
In 2012 there were 3,179 unique visits to the site
In 2013 there were 4,012 unique visits to the site

In 2012 March, April, and May were the busiest months. In 2013 October, September and April were the busiest months.
*UNIQUE Visitors



Most people visit the site between the hours of 1 PM and 8 PM and visit the site for an average of 96 seconds.
People visit our site (in order of most visits) on Monday, Wednesday and Friday. Least popular day (you may have guessed) Sunday.

People around the world visit our site and according to our web statistics people from the following countries view our site the most

The most downloaded document is the Hollis Recreation Newsletter! GO HOLLIS REC!

Countries		
	United States	us
	Ukraine	ua
	Germany	de
	Russian Federation	ru
	China	cn
	Romania	ro
	France	fr
	Great Britain	gb
	Lithuania	lt
	Czech Republic	cz



HOLLIS FIRE-RESCUE

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



OFFICE OF THE FIRE CHIEF

2012-2013 Annual Report

To: Townspeople of Hollis

The Hollis Fire Department had a very challenging year. We responded to 543 incidents from July 1, 2012 to June 30, 2013. We also as a department put in over 26,000 man hours in trainings and calls. Below is a list of the emergencies that we responded to.

Alarm Sounding	18
Als Intercept	6
Carbon Monoxide	5
Electrical Problem	13
False Alarm	5
Hazardous Materials	2
Heating System Failure	1
Medical Alarm	4
Medical No Transport	82
Medical Transport	213
Motor vehicle Crash	56
Mutual Aid EMS	25
Mutual Aid Fire	27
Odor Investigation	7
Outside Fire	19
Outside Smoke Investigation	7
Public Assist	19
Specialized Rescue	2
Station Coverage	3
Storm Damage	14
Structure Fire	12
Vehicle Fire	4
Water Problem	1

DEPUTY CHIEF
ROGER HICKS

FIRE CHIEF
JASON JOHNSON

DEPUTY CHIEF
HARLAN HUFF



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 34 call company members and 16 Per-Diems. We have been fortunate to be able to provide an advanced level of care 98% 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 Rte. 202 received some much needed repairs this past summer. We replaced the steel roofing and siding. We also replaced all the insulation, widened the overhead doors, replaced the two man doors, and installed a new heating system. 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 4 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 \$100,000 per year in revenue.

On October 8, 2012 I was officially hired as your Fire Chief. This has been a very exciting challenge and honor for me. We have made huge strides over my short time as Chief. 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

**DEPUTY CHIEF
ROGER HICKS**

**FIRE CHIEF
JASON JOHNSON**

**DEPUTY CHIEF
HARLAN HUFF**

Hollis Equestrian Park

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

February 19, 2014

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

Dear Sirs,

This letter is to serve as our 2014 Annual Report from the Hollis Equestrian Park. In 2013, the Park was the site of nineteen 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 100 individuals and our current assets are over \$3000.00.

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.

Sincerely,

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

DELIQUENT PROPERTY TAXES FOR YEAR ENDING JUNE 30,2013

AMES DEBRA L/ WALSH TIMOTHY M	\$750.17 **
ANDERSON ANDREW F./JUDY	\$910.69 **
ANDERSON HARRY C	\$80.73 **
ANDERSON HARRY C	\$18.79 **
AT&T MOBILITY	\$1,891.40 **
AVERILL MICHELLE B	\$1,897.98
AZARA ERIC S	\$19.67 **
BAKER ROBERT G	\$1,890.01
BANNERMAN PETER	\$214.14 **
BEAUDOIN MARY M	\$883.58 **
BEAULIEU RICK R./LISA M	\$2,681.06
BEAULIEAU MICHELE L/BARTLETT STEVEN S	\$1,340.63
BERES JOYCE A	\$556.78
BERUBE JEREMIAH	\$1,309.53 **
BICKFORD JAMES L/KECIA M	\$724.19 *
BICKFORD JAMES L/ BERTHA E	\$1,643.48
BOGDAHN KATHERINE L/JOHN P	\$2,413.80
BOLTON DALE	\$296.32 **
BOUTHET DONALD W/SANDRA J	\$372.70 **
BRADBURY MARILYN C HEIRS	\$14.80 **
BROWN BARRY	\$1,329.56
BUBAR CHRISTOPHER	\$2.31 **
BUTLER CHARLES R	\$816.92 **
BUTLER GLEN	\$557.66 **
CALVERT RICHARD/MICHELLE	\$761.25 **
CAMPBELL JR, JOHN E/GEORGIA M	\$642.42 **
CAMPBELL SHAUN	\$1,984.78
CANDOW WILLIAM/JULIE	\$1,334.84 **
CARDAMONE MICHAEL	\$176.99
CARSON JOSEPH J	\$782.25 **
CHRISTENSEN JR EARL S/MURIELLE A	\$1,108.90 *
COLBURN CHRISTOPHER	\$423.52
COTE ANDRE N/SUSAN A	\$778.42 **
COTE CHRISTOPHER J/HEATHER L	\$285.45 **
COUNTRY PROPERTIES OF MAINE INC	\$1,011.51 **
COUNTRY PROPERTIES OF MAINE INC	\$103.43 **
CURATOLA MELISSA A/ TEER WILLIAM C	\$778.27 **

DANEY NANCY E	\$2,730.54
DANEY NANCY E	\$1,657.66
DANEY NANCY E	\$137.97 **
DATSON BRADD L/BOULTER-DATSON CATHY	\$1,907.51
DAY IRENE	\$1,240.55
DECKER GINGER	\$435.53
DEERING DAVID N/DIANE B	\$1,980.20
DEERING DAVID N/DIANE B	\$1,337.74
DEERING DIANE B	\$9.34 **
DELRYPLE STEPHEN A	\$1,180.73 **
DEMERS MARK E	\$1,094.77 **
DOUGLASS MARIA	\$390.61
DROWN JR WALTER M/GALE G	\$643.88 **
EASTBROOK TIMBER CO INC	\$674.51
EMMONS DAVID K/MELISSA L	\$1,174.05 **
EMPEY CAROLYN	\$967.15 **
FARWELL ROBERT A JR/MONIQUE C	\$3,182.11 **
FARWELL ROBERT A JR/MONIQUE C	\$19.18 **
FEENEY FRANCIS R/MELISSA R	\$1,261.46
FERNSTROM WILLIAM S/JEANETTE E	\$1,077.23
FILLMORE RICHARD F/AUGUSTA E	\$1,726.28 **
GAGNE JAMES/PAULA	\$993.91 **
GAINES-MORSE CHRISTINA/PAUL JR	\$1,615.43 *
GANNETT MICHAEL J/MICHELLE L	\$701.21 **
GARRIGAN JR GEORGE/SHIRLEY	\$754.83 **
GENTILE DAMON I	\$1,810.84 **
GOAN JOHN H/JEAN A	\$38.35 **
GOYETTE MICHAEL J/JUNE L	\$488.01 **
GRANT ARTHUR E/JENNIFER	\$2,380.91 **
GREEN DANIEL A R/SONIA M	\$2,033.88 *
GRONDIN JOHN	\$1,504.02
GROSS GLENN	\$156.39 **
GUFFEY DANIEL PAUL	\$755.96
GULF OF MAINE INC	\$279.39 **

HAMEL LINDA T	\$2,722.57 **
HANSON DALIEL F/PATRICIA A	\$275.86 **
HANSON DONNA MARIE	\$800.00 **
HARDY APRIL L/LLOYD R	\$1,701.54 **
HARDY APRIL L/LLOYD R	\$4,195.98 **
HARDY APRIL L/LLOYD R	\$4,739.05 **
HARDY APRIL L/LLOYD R	\$211.86 **
HARDY APRIL L/LLOYD R	\$2,404.77 **
HARDY APRIL L/LLOYD R	\$4,017.92 **
HARDY APRIL L/LLOYD R	\$4,496.30 **
HARMON TIMOTHY A/JACQUELINE	\$2,105.29 **
HARRIS NORMAN/BEVERLY A	\$1,535.22 *
HARTLEY JR GERALD S/MARGARET E	\$709.52 *
HARTMAN VERONICA E	\$2,704.97 **
HARTMAN VERONICA E	\$76.82 **
HATFIELD PETER A/STEPHANIE A	\$442.05 **
HEANEY SUSAN J	\$1,157.89
HEATH CHESTER	\$247.78
HEATH DAVID A/KELLY C	\$1,364.34 **
HEBERT BECKY	\$213.16
HERTEL FAMILY LLC	\$1,092.34 **
HERTEL FAMILY LLC	\$683.82 **
HERTEL FAMILY LLC	\$331.51 **
HERTEL FAMILY LLC	\$331.51 **
HERTEL FAMILY LLC	\$331.51 **
HERTEL FAMILY LLC	\$331.51 **
HERTEL FAMILY LLC	\$331.51 **
HERTEL FAMILY LLC	\$331.51 **
HERTEL FAMILY LLC	\$331.51 **
HERTEL FAMILY LLC	\$331.51 **
HERTEL FAMILY LLC	\$331.51 **
HERTEL FAMILY LLC	\$331.51 **
HERTEL FAMILY LLC	\$331.51 **
HERTEL FAMILY LLC	\$331.51 **
HERTEL FAMILY LLC	\$331.51 **
HERTEL JR VAN E	\$827.69 **
HERTEL JR VAN E/LORA C	\$137.85 **
HERTEL LORA C	\$821.79 **
HERTEL LORA C	\$482.83 **
HERTEL LORA C	\$500.53 **
HERTEL SR VAN E	\$241.41 **
HERTEL SR VAN E	\$482.83 **
HERTEL VAN E JR	\$2,181.64 **
HEWARD MALA J/ALBERT III	\$1,059.43
HEWITT DUNCAN A	\$226.61 **
HEWITT DUNCAN A	\$862.15 **
HILL DONALD/DIANA	\$1,476.12 *
HILLMAN CHARLES W	\$1,016.57 **

HILLOCK PAMELA R	\$718.49
HILTON III CHARLES	\$19.71 **
HILTON RICHARD HARRY	\$245.61
HOFFMAN CARRIE	\$492.35
HUNT LINDA W	\$613.25 **
HUNT RONDA L/RICHARD C	\$955.51
HURTUBISE JR ROLAND W	\$558.16 **
HURTUBISE JR ROLAND W	\$1,008.17 **
HUSTUS JAMES C/ KATHERINE J	\$1,490.97 **
JW GROUP LLC	\$256.16 **
JELLISON DIANE M	\$1,125.66 **
JOY GARY	\$284.52
K&K PROPERTIES LLC	\$478.37 **
KANE GREGORY J	\$435.16 **
KEENE REBECCA J	\$768.90
KERAGHAN KEVIN J	\$1,763.67 *
KINAHAN KEITH J/ LORNA M	\$1,420.79 **
KING C WARREN/ SANDRA L	\$559.00 **
KING WARREN/ SANDRA	\$76.69 **
KLEITMAN DANIEL/ SHARON A	\$2,929.80 **
KNIGHT JR MELVILLE B, HEIR	\$131.63
KNIGHT JR MELVILLE B, HEIR	\$236.12
KNUDSEN JOHN/ DONNA	\$1,338.05 **
LABRECQUE STEVEN L	\$362.14 **
LACOURSE KEITH C/ LORRAINE R	\$870.38 **
LAFRENIERE STEPHEN M	\$720.57
LAGARDE MICHAEL C	\$377.05 **
LAMBERT JOHN A/ MELANIE G	\$1,342.65 **
LANDRY JOANNE V	\$759.72 *
LEPAGE KARMEN	\$86.32 **
LEPAGE KARMEN	\$137.34 **
LESTAGE NANCYL	\$1,057.67
LEWIS RENEE J	\$2.15 **
LEWIS SHIRLEY J	\$438.02
LIBBEY NANCY L	\$190.49 **
LIBBY JENNY A	\$619.55 **
LIBBY MARGARET C/DEPETER JERRY & PATRICIA	\$499.91
LIBBY PAULA L	\$653.60
LIBBY TODD M / WOODS BEVERLY E	\$2,408.11 **
LOW JANET	\$27.63 **
LYON KURT R	\$987.29 **
LYON KURT R	\$1,831.01 **
MAREAN CHRISTOPHER C	\$2,007.59
MARKHAM SHAWN R/ JENNIFER L	\$492.66 **
MARROTTE KENNETH W E / DIANE M	\$758.81 **
MARTEL DONALD N SR/ BRENDA L	\$127.96 **

MARTEL KEVIN	\$350.40 **
MARTEL KEVIN W	\$522.62 **
MARTEL KEVIN W	\$548.13 **
MARTEL KEVIN W	\$494.26 **
MARTEL KEVIN W	\$411.88 **
MARTINEAU JEANNETTE M/ TUCKER RICHARD A	\$1,352.33 *
MAXFIELD DENNIS M/ NANCY L	\$2,147.73 **
MCINTIRE CARROLL/ SHEILA	\$1,858.03 **
MCLEOD EDWIN J	\$2,098.05
MCNALLY LAND DEVELOPMENT INC	600.61 **
MCNALLY LAND DEVELOPMENT INC	\$595.95 **
MELLEN BARRY/ ROBIN	\$1,339.39 *
MILLS CHARLIE N/ SHARLENE J	\$69.34
MILARDO SEBASTIAN/ MARGARET P	\$15.57 **
MITCHELL HAROLD J/SHIRLEY A	\$943.51
MONT GILBERT	\$557.55 **
MOODY DONALD C II/ MARILYN S	\$1,552.86 **
MOORE ALBERT E JR/ LENA M	\$268.89 **
MORRISON GEORGE W	\$395.72 **
MUEHLHAUSEN MARY P	\$1,856.38
MURRAY JOHN J JR/ ERICKA L	\$941.12 **
NOSEWORTHY DAVID W	\$672.59 **
PANCOAST DAVID/PRISCILLA	\$347.66 **
PARKER EVERETT SR	\$492.55 **
PARKER JAMES L/ LOUISE O	\$473.00 **
PATTERSON GEORGE A/ NANCY K	\$509.11 **
PEASE SANFORD H/ SARA	\$19.67 **
PEPIN LANCE D/ KELLY J	\$1,884.01 **
PICHE DAVID	\$193.96 **
PICKETT BRIAN B/ LINDA J	\$1,406.25
PINET ROGER J/ MARSHA	\$660.69 **
PINET ROGER J/ MARSHA	\$403.96 **
POLAND RICHARD I	\$2,009.66 **
POOLE CARL	\$1,239.52 *
PORTER TATE T	\$252.23 **
POTTLE SCOTT A	\$7.23 **
PROACH GEORGE	\$232.51 **
PROACH GEORGE	\$255.59 **
PROACH GEORGE	\$249.69 **
PROACH GEORGE	\$1.96 **
PROPER MICAH/ RYAN MELISSA	\$2,367.25 **
PROPER MICAH	\$2,101.26 **

REDDING CRAIG G	\$2,261.99 **
REMINGTON SR RAYMOND D	\$158.56
RICHMAN KATHLEEN	\$1,048.87
ROBERTS DANIEL W JR	\$2,326.89 *
ROBICHAUD RAYMOND C/ PRISCILLA A	\$836.31 **
RODIMAK DENNIS J/ DOLORES D	\$1,297.58 **
ROE DALE/ ROY BETTY M	\$36.74
ROLLINS ERIC-TRUSTEE/SNOW SANDRA- TRUSTEE	\$4,313.36
ROLLINS ERIC V	\$356.45
ROMPREY RITA M	\$739.71
ROSENBERGER ELIZABETH	\$108.63 **
ROWE FREDDIE M/ JUDITH L	\$579.39
ROY CHRISTOPHER	\$726.77 **
SALEVSKY GEORGE H/ EVELYN P	\$2,393.33
SANBORN LARA M/ ROBERT L	\$100.60
SANTOS WANDA L/ GERALD L	\$520.71
SASS BRADLEY L/ JUDITH E	\$637.51 **
SAULNIER JAMES	\$492.66
SEEKINGS GARY	\$844.26 **
SELBERG ERIC J/ DEBORAH	\$256.16 **
SEVERANCE SANDRA L	\$787.27 **
SEVIGNY KEITH	\$298.34 **
SHEPARD NORMAN/ EVELYN	\$123.17 **
SHEPARD PHILIP B	\$413.79 **
SHEPARD TINA	\$241.16 **
SILVER DEBRA V	\$1,190.35 **
SINENI ANTHONY J	\$373.01
SMITH DELMONT/ MARY	\$2,480.69 **
SMITH EDITH	\$145.94 *
SNELL PETER A	\$1.97 **
SNELL PETER A	\$1,806.80 **
STAPLETON ROBERT A	\$19.42 **
STEVENSON GARY	\$2,633.50 **
STILPHEN MARGARY L	\$650.29
STONE BARRY C/ SYLVIA J	\$1,356.14 **
STONE MICHAEL J	\$756.32 **
SWASEY PAUL M	\$980.04
TARBOX MELISSA A/ BELANGER KEVIN B	\$625.21 **
TARBOX PETER J	\$121.85 **
THIBODEAU CECIL A/ CAROLYN	\$585.91
THIBODEAU GISELE	\$310.09 **
THOMPSON ERIC	\$17.78 **
THIBBETTS THERESA M	\$446.36 **
TOMAS LLC	\$2,518.57 **
TOWLE EVERETT L	\$55.00 **
TWONE RUTH W/ BARBOUR ROBERT R/ JANICE C	\$339.94 **
TRAMMELL KELLI L	\$679.48

VACHON YVES/ SANDRA	\$2,959.90 **
VALLIERE COLLEEN JANE	\$686.44 **
VELA DANIEL/ LORI	\$39.56 **
VERREAUULT ROBERT L/ CECILE R	\$19.71 **
VETRONE DONNA	\$2,162.74 **
WAKEFIELD ROLAND W/ GRACE A	\$718.29 **
WAKEFIELD ROLAND W/ GRACE A	\$2,103.22 **
WAKEFIELD ROLAND W/ GRACE A	\$191.19 **
WALKER EDNA	\$1,275.64
WALKER EDNA	\$413.79
WALLS ROGER/ MONICA J	\$57.56 **
WEEMAN JR ROBERT V	\$1,498.27
WESCOTT, MICHAEL	\$514.24 **
WEYER ROBERT B JR/ MARY M	\$1,135.08 **
WEYER ROBERT B JR/ MARY M	\$246.33 **
WHITEHOUSE ROBBIE J/ REBECCA	\$419.80 **
WHITTEN AVIS E	\$1,157.03 **
WHITTIER CHESTER G/ MADELINE L	\$1,300.58
WINLING RICK G/ KIM L	\$201.85 **
WINTLE SCOTT B/ MELANIE T	\$1,483.20 **
YLONEN VALERIE ANN	\$300.25
YORK WILLIAM H/ ELAINE M	\$1,635.82 **

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.

DELIQUENT PERSONAL PROPERTY TAXES FOR YEAR ENDING JUNE 30,2013

BIG DADDY'S NORTH	\$54.06 **
DYER BRADFORD	\$34.15 **
GENTILE DAMON	\$1,273.05
GLENDALE CORP	\$27.43 **
HURTUBISE ROLAND JR	\$1,860.41
PAQUETTE CHRISTOPHER/ TERRI	\$465.56 *
PORTLAND CELLULAR	\$115.93 **
PRIMITIVES IN PINE	\$65.21
PRO-TURF	\$249.69 **
SNELL PETER	\$232.88 **
STATION HOUSE GRILLE	\$272.79 **
TARDIFF MARC	\$405.50
YOUR COUNTRY STORE	\$349.63 **

** PAYMENT IN FULL

*PARTIAL PAYMENT

AS OF MARCH 28,2014

Berry · Talbot · Royer

CERTIFIED PUBLIC ACCOUNTANTS



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, 2013. 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 July 10, 2013. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of 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. **No new accounting policies were adopted** and the application of existing accounting policies was not changed during the fiscal year ending June 30, 2013. During our audit we noted no transactions entered into by the Town during that time 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 estimates affecting the government-wide statements were:

Management's estimate of depreciation expense is based on useful lives and straight-line depreciation method. Management's estimate of deferred taxes is based on the prior year collection rate applied to current year balances. We evaluated the key factors and assumptions used to develop the depreciation expense and deferred taxes estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

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 misstatements detected as a result of audit procedures were corrected by management:

Current year receivable of \$162,754 was accrued.

Change in 60 day rule of \$54,245 was recorded.

Prior year additional accounts payable of \$40,205 were reversed and current year accounts payable of \$181,592 were booked.

Fixed assets were capitalized in the amount of \$57,578 and depreciation expense of \$235,311 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 January 21, 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 governmental unit'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 with management 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

Supplementary Information

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.

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

Berry Talbot Royer

Certified Public Accountants

January 21, 2014

**TOWN OF HOLLIS
FINANCIAL REPORT**



JUNE 30, 2013

**TOWN OF HOLLIS, MAINE
JUNE 30, 2013**

TABLE OF CONTENTS

INDEPENDENT AUDITORS' REPORT

MANAGEMENT'S DISCUSSION AND ANALYSIS

BASIC FINANCIAL STATEMENTS:

Government-wide Financial Statements	
Statement of Net Position	Statement 1
Statement of Activities	Statement 2
 Fund Financial Statements	
Balance Sheet - Governmental Funds	Statement 3
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	Statement 4
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	Statement 5
Statement of Fiduciary Net Position	Statement 6
Statement of Changes in Fiduciary Net Position	Statement 7
 Notes to Basic Financial Statements	Notes

REQUIRED SUPPLEMENTARY INFORMATION

General Fund:	
Budgetary Comparison Schedule - Budget & Actual – Budgetary Basis	Exhibit 1
Notes to Required Supplementary Information	

OTHER SUPPLEMENTAL DATA

Poland Spring TIF:	
Balance Sheets	Exhibit 2-1
Statements of Revenues, Expenditures and Changes in Fund Balance	Exhibit 2-2
 Trust Funds:	
Combining Statement of Fiduciary Net Position	Exhibit 3-1
Combining Statement of Changes in Fiduciary Net Position	Exhibit 3-2
 Other:	
Statement of Taxes Receivable	Schedule 1
Statement of Departmental Operations	Schedule 2



INDEPENDENT AUDITORS' 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, 2013, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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, 2013, 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 31-34 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of 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
January 21, 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

Brian N. Atkinson

Irving "Ben" Severance Chairman

David W. McCubrey

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, 2013. Please read it in conjunction with the Town's financial statements provided 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, 2013 and for the year then ended.

Table 1
Statement of Net Position
Fiscal Year ended June 30

	<u>Governmental Activities</u>	
	<u>2013</u>	<u>2012</u>
Current and Other Assets	\$ 4,914,300	\$ 4,302,116
Capital Assets	<u>5,570,430</u>	<u>5,585,410</u>
Total Assets	<u>10,484,730</u>	<u>9,887,526</u>
Long Term Debt Outstanding	120,281	141,826
Other Liabilities	<u>226,620</u>	<u>54,092</u>
Total Liabilities	<u>346,901</u>	<u>195,918</u>
<u>Net Position</u>		
Net Investment in Capital Assets	5,570,430	5,585,410
Restricted	1,285,076	1,145,954
Unrestricted	<u>3,282,323</u>	<u>2,960,244</u>
Total Net Position	<u>\$ 10,137,829</u>	<u>\$ 9,691,608</u>

Statement of Activities Information

Table 2
Statement of Activities
Fiscal Year ended June 30, 2013

	<u>Expenditures</u>	<u>Revenues</u>	<u>Net (Expense)Revenue</u>
General Government	\$ 552,470	\$ 17,216	\$ (535,254)
Public Safety	503,732	127,893	(375,839)
Public Works and Sanitation	981,063	224,938	(756,125)
Cultural and Recreational	274,304	197,975	(76,329)
Health and Welfare	21,930	-	(21,930)
Education	3,191,439	-	(3,191,439)
TIF Enhance Payment	972,435	-	(972,435)
Payments for County Tax	222,025	-	(222,025)
Abatements	<u>10,307</u>	<u>-</u>	<u>(10,307)</u>
Total Governmental Activities	<u>\$ 6,729,705</u>	<u>\$ 568,022</u>	<u>\$ (6,161,683)</u>

The Net Expense is the financial burden that was placed on the taxpayers by each of these functions. Over \$1,024,220 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 2013	FYE 2012
<u>Revenues:</u>	<u>Amount</u>	<u>Amount</u>
Taxes	\$ 6,097,461	\$ 6,013,972
Intergovernmental	470,891	510,410
Licenses, fees and permits	250,895	216,947
Miscellaneous	<u>139,680</u>	<u>128,247</u>
Total Revenues	<u>\$ 6,958,927</u>	<u>\$ 6,869,576</u>

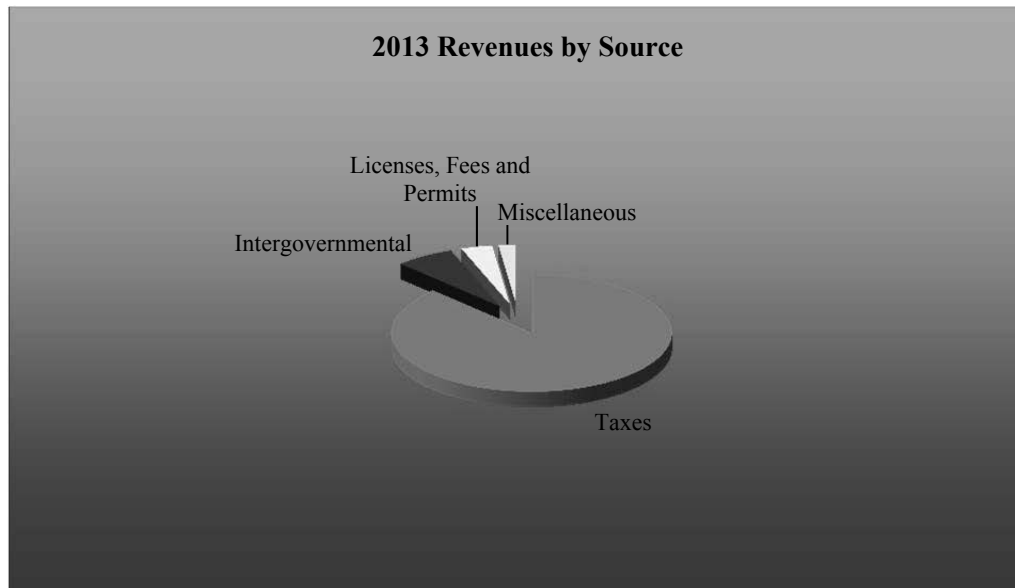


Chart A – 2013 Revenues by Source

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

<u>Expenditures:</u>	<u>FYE 2013</u>	<u>FYE 2012</u>	<u>Net Change (Decrease)</u>
General Government	\$ 552,698	\$ 545,156	\$ 7,542
Public Safety	505,733	441,616	64,117
Public Works and Sanitation	792,905	716,515	76,390
Cultural and Recreational	276,934	279,204	(2,270)
Health and Welfare	21,930	24,982	(3,052)
Education	3,191,439	3,472,494	(281,055)
TIF Enhance Payment	1,296,581	1,270,134	26,447
County Tax	222,025	222,149	(124)
Abatements	<u>10,307</u>	<u>1,279</u>	<u>9,028</u>
Total Expenditures:	<u>\$ 6,870,552</u>	<u>\$ 6,973,529</u>	<u>\$ (102,977)</u>

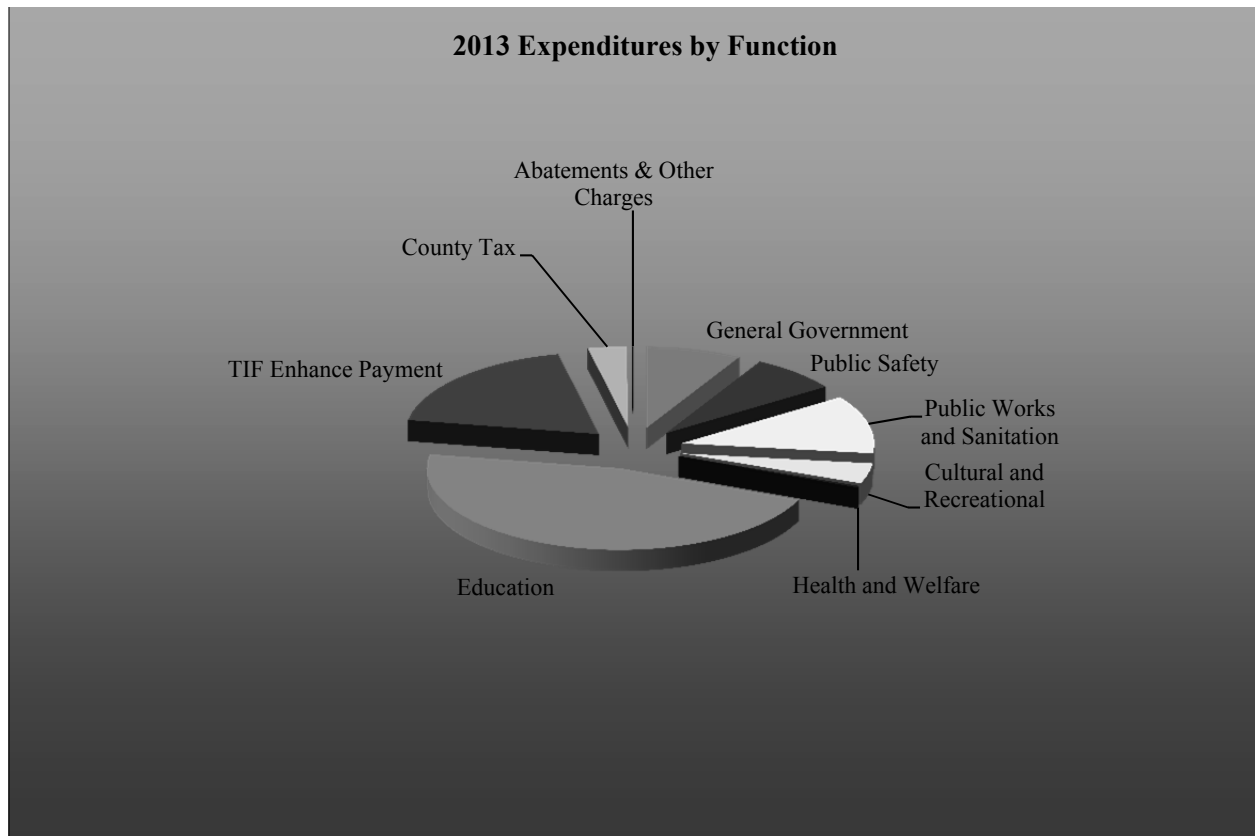


Chart B – 2013 Expenditures by Function

Tax Increment Financing (TIF)

The Hollis Board of Selectmen put a Warrant Article before the Town's Voter's in June 2012 to allow the Selectmen to borrow funds to make necessary repairs to Killick Pond Road with the interest and principle to be paid back over ten years from the TIF. The Article did not pass. Based on conversations with contractors and the region's asphalt suppliers, the Hollis Board of Selectmen anticipates the cost to plane and resurface Killick Pond Road to be approximately \$500,000. It is the Selectmen's duty to keep Killick Pond Road repaired under the terms and conditions of the TIF agreement. Along with the Poland Spring truck traffic, this road has become a major through way for vehicles traveling North and South through Hollis. Due to the condition of the road, we will now be forced to make the repairs in the coming year and charge the work to the TIF which the Selectmen are given the authority under the agreement to spend these funds as long the expenditures fall within the previously established guidelines of the TIF. This will have an adverse impact to the TIF balance.

As of June 30, 2013, the Poland Spring TIF balance was \$1,057,746.

GENERAL FUND BUDGETARY HIGHLIGHTS

The Selectmen are pleased to report that there was an increase in the Town's General Fund in 2013 over 2012 by \$96,245 or 2.92%. The increase is attributed to; reduced expenditures within budgets, savings on estimated work and some additional unexpected revenues. 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 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 were October (\$669,025), November (\$1,054,509) and May (\$971,530) for a total of \$2,695,064. The difference between the worst three months expenses and the Fund Balance was \$693,945. The Selectmen will continue to monitor those items that might cause changes in 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, 2013, the Town had \$5,570,430 net investment in capital assets.

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

	2013 <u>Governmental</u>	2012 <u>Governmental</u>
Beginning capital assets	\$ 5,585,410	\$ 5,713,907
Net decrease in assets	<u>(14,980)</u>	<u>(128,497)</u>
Ending capital assets	<u>\$ 5,570,430</u>	<u>\$ 5,585,410</u>

The Town's capital assets showed a trending decline in value for the year ending June 30, 2013. The reason for this decline is our inability to properly invest in our highway infrastructure and buildings.



Chart C – 2013 Fixed Assets by Class

DEBT ADMINISTRATION

At year-end the Town had a total of \$113,461 of 2013 general obligation bonds to finance the rebuilding and paving of a portion of Killick Pond Road. In addition, the capital lease purchase obligations totaled \$6,820.

The following is a summary of long-term debt transactions of the Town for the year ended June 30, 2013.

Fiscal year Ended June 30, 2013 General Long Term Debt Killick Pond Road

Debt Payable at June 30, 2012	\$ 141,826
Debt Additions	7,870
Less: Debt Retired	<u>(29,415)</u>
Debt Payable at June 30, 2013	<u>\$ 120,281</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

It appears that our citizen's have now come to realize that property valuations, although they may seem high due to the downturn in the economy, have been fair. To put this in perspective our certified ratio is currently 1.04, which translates to overall assessments being an average 4% higher than sales. The Town is only required to be within + or - 10% of the certified ratio.

We are experiencing some new housing being built in Hollis and increased interest in parcels that might be developed in the near future. This information has been provided to the Selectmen by the Code Enforcement Officer from his files and through his discussions with developers.

Property values are a key component in determining the tax rate, the next largest component is spending and the final piece of the formula is revenues. To the extent possible, the Selectmen have been able to reduce or control spending for Town services. However, the cost of Education and the County Tax 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. The reduced revenues to the Town of Hollis means an increased burden on the property tax to support local government, local roads, education, and the Town's share of County government. Your Selectmen have worked diligently to review and modify all areas of spending, purchasing and revenues to provide whatever savings we can for you, the taxpayer.

During this economic downturn we have continued to tighten the Municipal Budget. Like the Federal Government, the State, and the towns around us, we have chosen infrastructure as the primary target for reduced spending. We are seeing significant structural deficiencies in roads that are used by our citizens and those driving through our community to get to and from the places we all need to go. We continue to look at plans for long term maintenance of our roads that are in fair to good condition and upgrades for those roads that are in desperate need of it. As we have said before, a reasonable amount of time will be required to make any of these necessary improvements along with significant funds to pay for them.

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.

**TOWN OF HOLLIS, MAINE
JUNE 30, 2013**

BASIC FINANCIAL INFORMATION

Berry Talbot Royer, Falmouth, Maine

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

	<u>Governmental Activities</u>
ASSETS:	
Cash/Investments	\$ 4,353,971
Receivables (Net of Allowance for Uncollectibles):	
Taxes	279,395
Liens	62,791
Accounts	162,771
Prepaid Expenses	1,185
Tax Acquired Property	53,866
Internal Balances	321
Capital Assets:	
Land and Improvements	277,563
Other Capital Assets, Net of Depreciation	5,292,867
Total Capital Assets, Net of Depreciation	<u>5,570,430</u>
TOTAL ASSETS	<u><u>10,484,730</u></u>
LIABILITIES:	
Liabilities:	
Accounts Payable	192,314
Deferred Revenues	34,306
Long-term liabilities:	
Due Within One Year	29,840
Due in More Than One Year	90,441
Total Liabilities	<u><u>346,901</u></u>
NET POSITION:	
Net Investment in Capital Assets	5,570,430
Restricted for Specific Purposes	227,330
Restricted for Special Revenues	1,057,746
Unrestricted	3,282,323
TOTAL NET POSITION	<u><u>\$ 10,137,829</u></u>

The Accompanying Notes are an Integral Part of These Financial Statements.

Berry Talbot Royer, Falmouth, Maine

TOWN OF HOLLIS, MAINE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013

	Program Revenues			Net (Expense) Revenue and Changes in Net Position Primary Government
	Expenses	Charges for Services	Operating Grants and Contributions	
FUNCTIONS/PROGRAMS				
Primary Government				
Governmental Activities				
General Government	\$ 552,470	\$ 17,216	\$ -	\$ (535,254)
Public Safety	503,732	127,893	-	(375,839)
Public Works and Sanitation	981,063	-	224,938	(756,125)
Cultural and Recreational	274,304	197,975	-	(76,329)
Health and Welfare	21,930	-	-	(21,930)
Education	3,191,439	-	-	(3,191,439)
Fixed Charges	1,204,767	-	-	(1,204,767)
TOTAL PRIMARY GOVERNMENT	\$ 6,729,705	\$ 343,084	\$ 224,938	\$ (6,161,683)
General Revenues:				
Property Taxes				\$ 5,462,949
Excise Taxes				688,757
Intergovernmental				408,707
Unrestricted Investment Earnings				40,335
Miscellaneous				7,156
Total General Revenues and Special Items				<u>6,607,904</u>
Change in Net Position				<u>446,221</u>
Net Position - July 1, 2012				<u>9,691,608</u>
Net Position - June 30, 2013				<u><u>\$ 10,137,829</u></u>

The Accompanying Notes are an Integral Part of These Financial Statements.

Berry Talbot Royer, Falmouth, Maine

TOWN OF HOLLIS, MAINE
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2013

Statement 3

	General Fund	Poland Spring TIF	Total Governmental Funds
ASSETS:			
Cash/Investments	\$ 4,353,971	\$ -	\$ 4,353,971
Receivables:			
Taxes	279,395	-	279,395
Liens	62,791	-	62,791
Accounts	162,771	-	162,771
Prepaid Expenses	1,185	-	1,185
Tax Acquired Property	53,866	-	53,866
Due from Other Funds	321	1,057,746	1,058,067
TOTAL ASSETS	<u><u>\$ 4,914,300</u></u>	<u><u>\$ 1,057,746</u></u>	<u><u>\$ 5,972,046</u></u>
LIABILITIES AND FUND BALANCES:			
Liabilities:			
Accounts Payable	\$ 192,314	\$ -	\$ 192,314
Deferred Revenues	275,231	-	275,231
Due to Other Funds	1,057,746	-	1,057,746
Total Liabilities	<u>1,525,291</u>	<u>-</u>	<u>1,525,291</u>
Fund Balances:			
Restricted for:			
Special Revenues	-	1,057,746	1,057,746
Subsequent Years' Expenditures	227,330	-	227,330
Committed for:			
Capital Improvements	155,925	-	155,925
Assigned for:			
Subsequent Years' Expenditures	423,060	-	423,060
Unassigned	2,582,694	-	2,582,694
Total Fund Balances	<u>3,389,009</u>	<u>1,057,746</u>	<u>4,446,755</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 4,914,300</u></u>	<u><u>\$ 1,057,746</u></u>	

Amounts reported for governmental activities in the Statement of Net Position (Statement 1) are different because (see Note 1, also):

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	5,570,430
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.	240,925
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	
Long-term debt	(120,281)
Net position of governmental activities	<u><u>\$ 10,137,829</u></u>

The Accompanying Notes are an Integral Part of These Financial Statements.

Berry Talbot Royer, Falmouth, Maine

TOWN OF HOLLIS, MAINE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	<u>General Fund</u>	<u>Poland Spring TIF</u>	<u>Total Governmental Funds</u>
REVENUES:			
Taxes	\$ 6,097,461	\$ -	\$ 6,097,461
Intergovernmental	470,891	162,754	633,645
Licenses, Permits and Fees	250,895	-	250,895
Miscellaneous	139,680	-	139,680
Total Revenues	<u>6,958,927</u>	<u>162,754</u>	<u>7,121,681</u>
EXPENDITURES:			
General Government	552,698	-	552,698
Public Safety	505,733	-	505,733
Public Works and Sanitation	792,905	197,734	990,639
Cultural and Recreational	276,934	-	276,934
Health and Welfare	21,930	-	21,930
Education	3,191,439	-	3,191,439
Fixed Charges	232,332	972,435	1,204,767
Total Expenditures	<u>5,573,971</u>	<u>1,170,169</u>	<u>6,744,140</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,384,956</u>	<u>(1,007,415)</u>	<u>377,541</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	-	1,296,581	1,296,581
Transfers Out	(1,296,581)	-	(1,296,581)
Capital Lease Proceeds	7,870	-	7,870
Total Other Financing Sources (Uses)	<u>(1,288,711)</u>	<u>1,296,581</u>	<u>7,870</u>
NET CHANGE IN FUND BALANCE	96,245	289,166	385,411
FUND BALANCES - JULY 1, 2012	<u>3,292,764</u>	<u>768,580</u>	<u>4,061,344</u>
FUND BALANCES - JUNE 30, 2013	<u>\$ 3,389,009</u>	<u>\$ 1,057,746</u>	<u>\$ 4,446,755</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 Financial Statements.

Berry Talbot Royer, Falmouth, Maine

TOWN OF HOLLIS, MAINE
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013

Net change in fund balances - total governmental funds (from Statement 4) **\$ 385,411**

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 depreciation exceeded capital outlay in the current period:

Capital Outlay	220,332
Depreciation	(235,311)
	(14,979)

Bond and capital lease proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. 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 by which repayments exceeded proceeds in the current period:

Capital Lease Proceeds	(7,870)
Bond Repayments	28,365
Capital Lease Repayments	1,049
	21,544

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

54,245

Change in net position of governmental activities (see Statement 2) **\$ 446,221**

The Accompanying Notes are an Integral Part of These Financial Statements.

Berry Talbot Royer, Falmouth, Maine

TOWN OF HOLLIS, MAINE
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2013

	Non - Expendable <u>Trusts</u>
ASSETS:	
Cash	\$ 6,899
 LIABILITIES:	
Due to Other Funds	<u>321</u>
 NET POSITION:	
Held in Trust for Other Purposes	<u><u>\$ 6,578</u></u>

The Accompanying Notes are an Integral Part of These Financial Statements.

Berry Talbot Royer, Falmouth, Maine

TOWN OF HOLLIS, MAINE
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2013

	Non - Expendable Trusts
	<u> </u>
ADDITIONS:	
Interest	\$ 3
	<u> </u>
DEDUCTIONS:	
Program Expenditures	-
	<u> </u>
CHANGE IN NET POSITION	3
NET POSITION - JULY 1	<u>6,575</u>
NET POSITION - JUNE 30	<u><u>\$ 6,578</u></u>

The Accompanying Notes are an Integral Part of These Financial Statements.

Berry Talbot Royer, Falmouth, Maine

TOWN OF HOLLIS, MAINE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2013

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. 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, which when added to other available monies will at least equal required debt service on ecomaine's bonds), no participant has any obligation, entitlement, or residual interest.

Basis of Presentation

The Town's basic financial statements consist of government-wide statements, comprised of the statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

TOWN OF HOLLIS, MAINE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2013

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation (Continued)

Government-Wide Financial Statements

The government-wide financial statements, comprised of the statement of net position and the statement of activities, report information about the Town as a whole. These statements include the financial activities of the primary government, except for the fiduciary funds. The statement of net position presents the financial condition of the governmental activities of the Town at year end.

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 or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational requirements of a particular function or segment. 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.

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 and major individual enterprise funds (if any) are reported as separate columns in the fund financial statements.

Fund Financial Statements

The financial transactions of the Town are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

Governmental Activities

Governmental funds are identified as either general, special revenue, or capital projects, 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.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds).

TOWN OF HOLLIS, MAINE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2013

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation (Continued)

Fund Financial Statements (Continued)

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.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements.

Accrual

Both governmental activities in the government-wide financial statements and the fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Modified Accrual

Governmental funds financial statements are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or 60 days thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. However, debt service expenditures, as well as certain compensated absences, claims and judgments are recorded when payment is due. Allocation of costs, such as depreciation, is not recognized in the governmental funds.

TOWN OF HOLLIS, MAINE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2013

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Inventories

Inventories are considered to be expenditures at the time of purchase and are not included in the general fund balance sheet.

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 BASIC FINANCIAL STATEMENTS
JUNE 30, 2013

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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	\$ 9,873,049
Accumulated Depreciation	<u>(4,302,619)</u>
Net Investment in Capital Assets	<u>\$ 5,570,430</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”.

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 council and town manager 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.

TOWN OF HOLLIS, MAINE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2013

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interfund Transactions/Transfers

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

Operating transfers occur when the Town transfers budgeted resources between funds.

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.

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.

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, 2013, the Town reported deposits of \$4,360,870 with a bank balance of \$4,376,241. Of the Town's bank balance, \$3,960,219 was covered by FDIC insurance and/or an irrevocable letter of credit, and \$416,022 was exposed to custodial credit risk. The balance exposed to custodial credit risk was uninsured and uncollateralized.

TOWN OF HOLLIS, MAINE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2013

Note 3 - PROPERTY TAX

The Town's property taxes for the current year were committed on September 14, 2012 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 7, 2012 and 50% on May 1, 2013. 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, 2012, upon which the levy for the year ended June 30, 2013 was based, was \$523,292,094.

The following summarizes the levy:

VALUATION AND ASSESSMENT

VALUATION:

Real Estate	\$ 448,860,487
Personal Property	<u>74,431,607</u>
Total Valuation	523,292,094

TAX RATE PER THOUSAND	<u>10.35</u>
------------------------------	--------------

TAX COMMITMENT	<u><u>\$ 5,416,073</u></u>
-----------------------	----------------------------

COLLECTION OF 2012/2013 TAXES

ORIGINAL COMMITMENT	\$ 5,416,073
----------------------------	--------------

SUPPLEMENTAL COMMITMENT	<u>36,618</u>
	5,452,691

Less: Collection in Current Year (Net of Adjustments and Refunds)	\$ 5,184,532
--	--------------

Abatements	<u>5,242</u>	<u>5,189,774</u>
------------	--------------	------------------

TAXES RECEIVABLE-JUNE 30, 2013	<u><u>\$ 262,917</u></u>
---------------------------------------	--------------------------

Taxes receivable at June 30, 2013 are as follows:

Taxes - Current Year	\$ 262,917
----------------------	------------

Taxes - Prior Years	<u>16,478</u>
---------------------	---------------

	<u><u>\$ 279,395</u></u>
--	--------------------------

Berry Talbot Royer, Falmouth, Maine

TOWN OF HOLLIS, MAINE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2013

Note 3 - PROPERTY TAX (Continued)

Of the total taxes committed for the year ended June 30, 2013, \$1,296,581 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 \$51,602 for the year ended June 30, 2013.

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 1-2) represents supplemental taxes of \$46,876.

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 BASIC FINANCIAL STATEMENTS
JUNE 30, 2013

Note 4 - CAPITAL ASSETS

Capital asset activity during 2013 was:

	Balance June 30, <u>2012</u>	<u>Additions</u>	Balance June 30, <u>2013</u>
Costs of assets:			
Land	\$ 268,063	\$ -	\$ 268,063
Land and Land Improvements	-	9,500	9,500
Building and improvements	1,238,870	-	1,238,870
Vehicles	882,570	-	882,570
Equipment	123,620	48,078	171,698
Infrastructure	<u>7,139,594</u>	<u>162,754</u>	<u>7,302,348</u>
Total	<u>\$ 9,652,717</u>	<u>\$ 220,332</u>	<u>\$ 9,873,049</u>
Accumulated depreciation			
Building and improvements	\$ 825,018	\$ 23,266	\$ 848,284
Vehicles	571,587	26,833	598,420
Equipment	115,110	6,670	121,780
Infrastructure	<u>2,555,593</u>	<u>178,542</u>	<u>2,734,135</u>
Total	<u>\$ 4,067,308</u>	<u>\$ 235,311</u>	<u>\$ 4,302,619</u>
Governmental activities			
Capital Assets, net	<u>\$ 5,585,409</u>	<u>\$ (14,979)</u>	<u>\$ 5,570,430</u>

Depreciation was charged to the following functions:

Public Safety	\$ 38,207
Public Works	181,541
General Government	8,693
Cultural/Recreational	<u>6,870</u>
	<u>\$ 235,311</u>

TOWN OF HOLLIS, MAINE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2013

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, 2013:

Governmental Activities	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due within One Year
Bonds and Notes Payable:					
General Obligation Bonds	<u>\$ 141,826</u>	<u>\$ -</u>	<u>\$ 28,365</u>	<u>\$ 113,461</u>	<u>\$ 28,365</u>

General long-term debt consists of the following:

TD Bank

2007 General Obligation Bond, Dated January 26, 2007;
 Annual Installment Payments of \$28,365, Interest at 4.68% per
 annum. Final Installment due January 26, 2017. Authorized \$ 113,461
 and issued \$283,651.

The annual requirement to amortize debt outstanding as of June 30, 2013 is as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2014	\$ 28,365	\$ 5,310	\$ 33,675
2015	28,365	3,982	32,347
2016	28,365	2,655	31,020
2017	<u>28,366</u>	<u>1,328</u>	<u>29,694</u>
	<u>\$ 113,461</u>	<u>\$ 13,275</u>	<u>\$ 126,736</u>

Interest expense paid was \$6,637 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, 2013, of \$113,461 was \$60,381,539 below the Town's statutory debt limit.

Capital Lease Obligations

The Town's lease of a copier is expiring in 2018. Annual payments are made in the amount of principal and interest due on debt.

TOWN OF HOLLIS, MAINE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2013

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

Capital Lease Obligations (Continued)

The following is a summary of capital lease transactions of the District for the year ended June 30, 2013:

	<i><u>Year Ending</u></i> <i><u>June 30</u></i>	<i><u>Amount</u></i>
	2014	\$ 1,782
	2015	1,782
	2016	1,782
	2017	1,777
	2018	<u>452</u>
Total minimum lease payments		7,575
Less: Amounts representing interest		<u>(755)</u>
Present value of net minimum lease payments		6,820
Less: Current maturities of capital lease obligations		<u>(1,475)</u>
Long-term capital lease obligations		<u>\$ 5,345</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, 2013 is: 15.33% (\$3,558,277) of Maine School Administrative District No. 6's outstanding debt of \$23,214,837 and 1.39% (\$141,240) of York County's outstanding debt of \$10,161,122.

Note 7 - INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS

Individual interfund receivable and payable balances at June 30, 2013 were as follows:

	<u>Interfund</u> <u>Receivables</u>	<u>Interfund</u> <u>Payables</u>
General Fund	\$ 321	\$ 1,057,746
Poland Spring TIF	1,057,746	-
Fiduciary Funds	<u>-</u>	<u>321</u>
	<u>\$ 1,058,067</u>	<u>\$ 1,058,067</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 BASIC FINANCIAL STATEMENTS
JUNE 30, 2013

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

Transfers

Interfund transfers for the year ended June 30, 2013 consisted of the following:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General	\$ -	\$ 1,296,581
Poland Spring TIF	<u>1,296,581</u>	<u>-</u>
	<u>\$ 1,296,581</u>	<u>\$ 1,296,581</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 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, 2012, the latest data available, includes total assets of \$60,491,701, total liabilities of \$22,953,734 and unrestricted net position of \$9,881,421. The liabilities include an accrual for landfill closure and postclosure care amounting to \$15,694,020. 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.

In addition, the projected costs for closure and post-closure of the ecomaine landfill are to be allocated among the twenty-one participating municipalities, including the Town of Hollis. Based on the most recent data available, the outstanding share of projected landfill closure and post-closure costs totaled \$15,951,872 of which the Town's share, based on estimated tonnage, amounts to \$385,656 (2.42%). This amount has not been recorded in the basic financial statements.

TOWN OF HOLLIS, MAINE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2013

Note 8 - CONTINGENT LIABILITY (Continued)

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.

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, 2013 as follows:

	Restricted	Committed	Assigned	Unassigned
General Fund: Designated for Subsequent Year's Expenditures				
General Government	\$ 22,569	\$ -	\$ 69,552	\$ -
Public Works and Sanitation	-	-	242,103	-
Protection	4,722	-	22,555	-
Health and Welfare	-	-	28,980	-
Cultural and Recreational	200,039	-	59,870	-
Capital Expenditures	-	155,925	-	-
Unassigned	-	-	-	2,582,694
Poland Spring TIF	<u>1,057,746</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 1,285,076</u>	<u>\$ 155,925</u>	<u>\$ 423,060</u>	<u>\$ 2,582,694</u>

TOWN OF HOLLIS, MAINE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2013

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, 2013.

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.

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 (63.75% for fiscal year ended June 30, 2013) 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 (21.25% for fiscal year ended June 30, 2013) has been used to pay for road improvements (and in 2012, the repayment to the general fund for ambulance purchase). 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 - SUBSEQUENT EVENTS

In preparing these financial statements, the Town has evaluated events and transactions for potential recognition or disclosure through January 21, 2014, the date the financial statements were available to be issued.

TOWN OF HOLLIS, MAINE
JUNE 30, 2013

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the Government Accounting Standards Board but are not considered a part of the basic financial statements. Such information includes the Budgetary Comparison Information - Budget and Actual - General Fund - Budgetary Basis.

TOWN OF HOLLIS, MAINE
BUDGETARY COMPARISON SCHEDULE
BUDGET AND ACTUAL - GENERAL FUND - BUDGETARY BASIS
YEAR ENDED JUNE 30, 2013

	Original and Final <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Taxes:			
Property	\$ 5,416,073	\$ 5,462,949	\$ 46,876
Change in Deferred Property Taxes	-	(54,245)	(54,245)
Excise	647,000	688,757	41,757
	<u>6,063,073</u>	<u>6,097,461</u>	<u>34,388</u>
Intergovernmental:			
Municipal Revenue Sharing	161,659	166,960	5,301
Homestead Reimbursement	53,587	52,849	(738)
Department of Transportation	62,000	62,184	184
State BETE Program	165,956	165,956	-
Tree Growth	12,000	21,173	9,173
Veteran Tax Relief	1,600	1,769	169
FEMA	16,450	-	(16,450)
	<u>473,252</u>	<u>470,891</u>	<u>(2,361)</u>
Fees and Permits:			
Tax Collector and Clerk Fees	16,790	16,898	108
Cable	44,000	42,663	(1,337)
Rental	650	340	(310)
Plumbing Fees	-	6,240	6,240
Board Fees	-	500	500
Fish & Game Fees	855	623	(232)
Dog Fees and Animal Control	6,050	3,974	(2,076)
Code Enforcement, Building and Electrical Fees	26,800	24,345	(2,455)
Parks and Recreation	115,280	155,312	40,032
	<u>210,425</u>	<u>250,895</u>	<u>40,470</u>
Miscellaneous:			
Lien Costs and Interest	32,100	27,882	(4,218)
Bank Interest	6,520	12,453	5,933
Rescue Fees	94,000	92,189	(1,811)
Other	5,387	7,156	1,769
	<u>138,007</u>	<u>139,680</u>	<u>1,673</u>
TOTAL REVENUES	<u>6,884,757</u>	<u>6,958,927</u>	<u>74,170</u>
EXPENDITURES:			
General Government	663,932	544,828	119,104
Public Works and Sanitation	1,032,763	792,905	239,858
Protection	537,178	505,733	31,445
Education	3,191,439	3,191,439	-
Health and Welfare	50,861	21,930	28,931
Cultural and Recreational	533,239	276,934	256,305
Fixed Charges	273,627	232,332	41,295
TOTAL EXPENDITURES	<u>6,283,039</u>	<u>5,566,101</u>	<u>716,938</u>

Berrv Talbot Rover, Falmouth, Maine

TOWN OF HOLLIS, MAINE
BUDGETARY COMPARISON SCHEDULE
BUDGET AND ACTUAL - GENERAL FUND - BUDGETARY BASIS (Continued)
YEAR ENDED JUNE 30, 2013

	Original and Final <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 601,718</u>	<u>\$ 1,392,826</u>	<u>\$ 791,108</u>
OTHER FINANCING SOURCES (USES):			
Carryforward From 6-30-2012	544,863	-	(544,863)
Budgeted Use of Surplus	150,000	-	(150,000)
Operating Transfer (to)/from:			
Transfers to Special Revenues	(1,296,581)	(1,296,581)	-
	<u>(601,718)</u>	<u>(1,296,581)</u>	<u>(694,863)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ -</u>	<u>\$ 96,245</u>	<u>\$ 96,245</u>

TOWN OF HOLLIS, MAINE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON INFORMATION
JUNE 30, 2013

GENERAL FUND

The general fund accounts for all revenues and expenditures which are not accounted for in other funds. Most governmental services are provided by the general fund including public works and sanitation, public safety, recreation, education, and general administrative services.

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 - BUDGETARY VS GAAP BASIS OF ACCOUNTING

As required by accounting principles generally accepted in the United States of America, Town of Hollis, Maine has recorded revenue and expenditure for capital lease proceeds and expenditures. These amounts have not been budgeted in the General Fund and result in a difference in reporting on a budgetary basis of accounting vs. reporting under accounting principles generally accepted in the United States of America. There is no effect on the fund balance at the end of the year.

TOWN OF HOLLIS, MAINE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON INFORMATION
JUNE 30, 2013

NOTE 2 - BUDGETARY VS GAAP BASIS OF ACCOUNTING (Continued)

Explanation of the Differences between General Fund Budgetary Revenues and Expenditures (Exhibit 1) and General Fund GAAP Revenues and Expenditures (Statement 4) are as follows:

Expenditures	
Total Expenditures as reported on Budgetary Comparison Information	
Budget and Actual- Budgetary Basis (Exhibit 1)	\$ 5,566,101
Differences-budget to GAAP	
Capital Lease Outlay	<u>7,870</u>
Total Expenditures as reported on Statement of Revenues, Expenditures,	
and Changes in Fund Balances-Governmental Funds (Statement 4)	<u>\$ 5,573,971</u>
Other Financing Sources (Uses)	
Total Other Financing Sources (Uses) as reported on Budgetary Comparison	
Information Budget and Actual- Budgetary Basis (Exhibit 1)	\$ (1,296,581)
Differences-budget to GAAP	
Capital Lease Proceeds	<u>7,870</u>
Total Other Financing Sources (Uses) as reported on Statement of Revenues,	
Expenditures, and Changes in Fund Balances-Governmental Funds	<u>\$ (1,288,711)</u>
(Statement 4)	

TOWN OF HOLLIS, MAINE
JUNE 30, 2013

OTHER SUPPLEMENTAL DATA

Berry Talbot Royer, Falmouth, Maine

OTHER GOVERNMENTAL FUNDS

Special Revenue Funds

Special Revenue Funds account for specific resources, the expenditure of which is restricted by law or administrative action for particular purposes.

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

	<u>2013</u>	<u>2012</u>
ASSETS:		
Due from General Fund	<u>\$ 1,057,746</u>	<u>\$ 768,580</u>
 FUND BALANCE		
Restricted for Special Revenues	<u>\$ 1,057,746</u>	<u>\$ 768,580</u>

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

	<u>2013</u>	<u>2012</u>
REVENUES:		
Income	<u>\$ 162,754</u>	<u>\$ -</u>
EXPENDITURES:		
Credit Enhancement Payment	972,435	1,117,863
Killock Pond Road Improvements	34,980	36,300
Killock Pond Road Turning Lane Improvements	162,754	-
Saco Road Improvements	-	103,079
	<u>1,170,169</u>	<u>1,257,242</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,007,415)	(1,257,242)
OTHER FINANCING SOURCES (USES):		
Operating Transfer from General Fund	1,296,581	1,315,134
Transfer to General Fund	-	(45,000)
	<u>1,296,581</u>	<u>1,270,134</u>
EXCESS OF REVENUES AND OTHER SOURCES		
OVER (UNDER) EXPENDITURES AND OTHER USES	289,166	12,892
FUND BALANCE - JULY 1	<u>768,580</u>	<u>755,688</u>
FUND BALANCE - JUNE 30	<u><u>\$ 1,057,746</u></u>	<u><u>\$ 768,580</u></u>

FIDUCIARY FUNDS

Fiduciary Funds account for assets held by the Town in a trustee or agent capacity. Nonexpendable Trust Funds are accounted for in essentially the same manner as Proprietary Funds, since capital maintenance is necessary. Expendable Trust Funds are accounted for in the same manner as governmental funds.

TOWN OF HOLLIS, MAINE
COMBINING STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS
NON-EXPENDABLE TRUST FUNDS

JUNE 30, 2013

(With Comparative Totals for the Year ended June 30, 2012)

	Nora Smith Library Fund	E.A. Hobson Cemetery Fund	H. Hobson Cemetery Fund	G. Eason Cemetery Fund	S.O. Haley Cemetery Fund	Elizabeth A.D. Clark Cemetery Fund	Totals (Memorandum Only) 2013 2012
ASSETS:							
Cash	\$ 1,095	\$ 548	\$ 548	\$ 3,285	\$ 1,095	\$ 328	\$ 6,899 \$ 6,897
	<u>50</u>	<u>26</u>	<u>26</u>	<u>154</u>	<u>50</u>	<u>15</u>	<u>321</u> <u>322</u>
LIABILITIES:							
Due to Other Funds							
	<u>1,000</u>	<u>500</u>	<u>500</u>	<u>3,000</u>	<u>1,000</u>	<u>300</u>	<u>6,300</u> <u>6,300</u>
Principal	45	22	22	131	45	13	275 275
Income	<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>
TOTAL NET POSITION							

Berry Talbot Royer, Falmouth, Maine

TOWN OF HOLLIS, MAINE
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - FIDUCIARY FUNDS
NON-EXPENDABLE TRUST FUNDS
YEAR ENDED JUNE 30, 2013
(With Comparative Totals for the Year ended June 30, 2012)

	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>2013</u> <u>2012</u>
ADDITIONS:							
Interest	\$ 1	\$ -	\$ -	\$ 1	\$ 1	\$ -	\$ 3 \$ 24
DEDUCTIONS:							
Program Expenditures	-	-	-	-	-	-	- 21
CHANGE IN NET POSITION	1	-	-	1	1	-	3 3
NET POSITION - JULY 1	<u>1,044</u>	<u>522</u>	<u>522</u>	<u>3,130</u>	<u>1,044</u>	<u>313</u>	<u>6,575</u> <u>6,572</u>
NET POSITION - JUNE 30	<u><u>\$ 1,045</u></u>	<u><u>\$ 522</u></u>	<u><u>\$ 522</u></u>	<u><u>\$ 3,131</u></u>	<u><u>\$ 1,045</u></u>	<u><u>\$ 313</u></u>	<u><u>\$ 6,578</u></u> <u><u>\$ 6,575</u></u>

The following schedules are presented for purposes of additional analysis and are also not a required part of the basic financial statements of the Town of Hollis, Maine. Such information in these schedules has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

TOWN OF HOLLIS, MAINE
STATEMENT OF TAXES RECEIVABLE
YEAR ENDED JUNE 30, 2013

<u>Year</u>	<u>Balance 7/1/2012</u>	<u>Commitment</u>	<u>Supplemental Taxes</u>	<u>Collections</u>	<u>Adjustments and Abatements</u>	<u>Transferred to Liens</u>	<u>Balance 6/30/2013</u>
2005	\$ 3,046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,046
2006	9,520	-	-	-	-	-	9,520
2010	1,843	-	-	1,843	-	-	-
2011	3,883	-	-	1,459	380	-	2,044
2012	216,676	-	10,257	101,188	4,685	119,192	1,868
2013	<u>-</u>	<u>5,416,073</u>	<u>36,618</u>	<u>5,184,532</u>	<u>5,242</u>	<u>-</u>	<u>262,917</u>
	<u>\$ 234,968</u>	<u>\$ 5,416,073</u>	<u>\$ 46,875</u>	<u>\$ 5,289,022</u>	<u>\$ 10,307</u>	<u>\$ 119,192</u>	<u>\$ 279,395</u>

Berry Talbot Royer, Falmouth, Maine

TOWN OF HOLLIS, MAINE
STATEMENT OF DEPARTMENTAL OPERATIONS
YEAR ENDED JUNE 30, 2013

	Appropriation Balances Forward	Appropriations	Transfers and Other Credits	Total Available	Expenditures	Appropriation Balances		
						Overdrawn	Lapsed Unexpended	Carried Forward
GENERAL GOVERNMENT:								
General Administration	\$ 3,425	\$ 142,000	\$ -	\$ 145,425	\$ 130,666	\$ -	\$ -	\$ 14,759
Treasurer	-	44,324	-	44,324	44,279	-	45	-
Town Clerk	1,470	39,389	-	40,859	32,889	-	7,970	-
Tax Collector	-	52,026	-	52,026	49,471	-	2,555	-
Elections	5,000	16,200	-	21,200	17,409	-	3,791	-
Planning Board	17,536	8,000	250	25,786	3,456	-	-	22,330
Broadcasting	-	2,405	-	2,405	1,745	-	660	-
Operations & Maintenance of Municipal Center	-	47,000	-	47,000	43,197	-	-	3,803
Community Building Improvements	11,328	-	-	11,328	33	-	11,295	-
Social Security	-	56,630	-	56,630	51,062	-	5,568	-
Legal Fees	-	8,000	-	8,000	4,253	-	3,747	-
Insurance	1,858	153,500	-	155,358	164,469	9,111	-	-
Budget Committee	-	1,000	-	1,000	537	-	463	-
Real Estate Revaluation	-	50,000	-	50,000	-	-	-	50,000
Subdivision Admin Fees	114	-	125	239	-	-	-	239
Appeals Board	1,010	-	-	1,010	552	-	-	458
So. Maine Region Planning Commission	-	1,185	-	1,185	1,185	-	-	-
Computer Equipment	532	-	-	532	-	-	-	-
	42,273	621,659	375	664,307	545,203	9,111	36,094	92,121
PUBLIC WORKS and SANITATION:								
Paving Town Roads	165,206	200,000	-	365,206	142,207	-	-	222,999
Sanding and Snow Removal	52,211	209,354	-	261,565	243,568	-	-	17,997
Highway Maintenance	15,089	56,903	-	71,992	112,831	40,839	-	-
Solid Waste Disposal	10,000	324,000	5,445	339,445	300,851	-	38,594	-
Road Repairs - FEMA	-	-	1,107	1,107	-	-	-	1,107
	242,506	790,257	6,552	1,039,315	799,457	40,839	38,594	242,103

Berry Talbot Royer, Falmouth, Maine

TOWN OF HOLLIS, MAINE
STATEMENT OF DEPARTMENTAL OPERATIONS (Continued)
YEAR ENDED JUNE 30, 2013

	Appropriation Balances Forward	Appropriations	Transfers and Other Credits	Total Available	Expenditures	Appropriation Balances		
						Overdrawn	Lapsed Unexpended	Carried Forward
PROTECTION:								
Street Lighting	\$ -	\$ 13,500	\$ -	\$ 13,500	\$ 12,497	\$ -	\$ 1,003	\$ -
Hollis Municipal Fire Department	17,714	439,378	-	457,092	442,245	-	-	14,847
Training Facility	1,121	-	25	1,146	-	-	-	1,146
Conservation Commission	-	500	-	500	335	-	165	-
Donations	108	-	-	108	-	-	-	108
Narragansett Grant	107	-	-	107	-	-	-	107
George Davis Memorial Funds	-	-	1,643	1,643	1,643	-	-	-
EMA Funds	3,361	-	-	3,361	-	-	-	3,361
Animal Control	-	12,000	199	12,199	7,700	-	3,000	1,499
Code Enforcement	7,139	42,250	-	49,389	43,180	-	-	6,209
	29,550	507,628	1,867	539,045	507,600	-	4,168	27,277
EDUCATION:								
Maine School Administrative District No. 6	-	3,191,439	-	3,191,439	3,191,439	-	-	-
HEALTH AND WELFARE:								
General Assistance	3,983	20,000	12,252	36,235	19,192	-	-	17,043
York County Shelter Programs	-	700	-	700	700	-	-	-
Veteran's Graves	11,937	-	-	11,937	-	-	-	11,937
Veteran's Flags	-	400	-	400	449	49	-	-
Day One, Inc	-	500	-	500	500	-	-	-
Woodfords Family Services	-	500	-	500	500	-	-	-
York County Child Abuse & Neglect	-	416	-	416	416	-	-	-
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	-	-	-

Berry Talbot Royer, Falmouth, Maine

TOWN OF HOLLIS, MAINE
STATEMENT OF DEPARTMENTAL OPERATIONS (Continued)
YEAR ENDED JUNE 30, 2013

	Appropriation Balances Forward	Appropriations	Transfers and Other Credits	Total Available	Expenditures	Appropriation Balances		
						Overdrawn	Lapsed Unexpended	Carried Forward
HEALTH AND WELFARE (Continued):								
Red Cross	\$ -	\$ 250	\$ -	\$ 250	\$ 250	\$ -	\$ -	\$ -
VNA Home Health	-	500	-	500	500	-	-	-
Sexual Assault Response	-	200	-	200	200	-	-	-
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	-	-	-
	15,920	34,941	12,252	63,113	34,182	49	-	28,980
CULTURAL AND RECREATIONAL:								
Hollis Center Library	-	28,161	-	28,161	28,161	-	-	-
Salmon Falls Library	-	38,671	-	38,671	29,749	-	-	8,922
Buxton Hollis Historical Society	-	450	-	450	450	-	-	-
Saco River Community Television	-	12,424	-	12,424	12,424	-	-	-
Salmon Falls Library Discretion Account	20,954	-	1,313	22,267	1,319	-	-	20,948
Conditional Use Permits	36	-	-	36	-	-	-	36
Saco River Corridor Commission	-	300	-	300	300	-	-	-
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	129,530	-	101	129,631	-	-	-	129,631
Hollis/Buxton Pedestrian Bridge	-	-	5,100	5,100	-	-	-	5,100

Berry Talbot Royer, Falmouth, Maine

TOWN OF HOLLISS, MAINE
STATEMENT OF DEPARTMENTAL OPERATIONS (Continued)
YEAR ENDED JUNE 30, 2013

	Appropriation Balances Forward	Appropriations	Transfers and Other Credits	Total Available	Expenditures	Appropriation Balances		
						Overdrawn	Lapsed Unexpended	Carried Forward
CULTURAL AND RECREATIONAL (Continued):								
Parks and Recreation General Account	\$ 13,601	\$ 214,498	\$ -	\$ 228,099	\$ 186,095	\$ -	\$ 2,004	\$ 40,000
Sports Complex Operations	7,394	-	8,867	16,261	8,036	-	-	8,225
Sports Complex Maintenance	1,911	21,871	-	23,782	12,834	-	-	10,948
Narragansett Foundation - Sport Complex	463	-	-	463	-	-	-	463
Sofball/Baseball Fund Raising	11,767	-	7,079	18,846	5,102	-	-	13,744
Before and After School Recreation	-	-	-	-	5,608	5,608	-	-
Parks and Recreation Fund	8,176	-	7,817	15,993	5,383	-	-	10,610
Timber Management	6,522	-	-	6,522	-	-	-	6,522
SC Engineer	9,500	-	-	9,500	9,500	-	-	-
	<u>214,614</u>	<u>318,625</u>	<u>30,277</u>	<u>563,516</u>	<u>307,211</u>	<u>5,608</u>	<u>2,004</u>	<u>259,909</u>
FIXED CHARGES:								
County Tax	-	222,025	-	222,025	222,025	-	-	-
Overlay	-	51,602	-	51,602	10,307	-	41,295	-
	<u>-</u>	<u>273,627</u>	<u>-</u>	<u>273,627</u>	<u>232,332</u>	<u>-</u>	<u>41,295</u>	<u>-</u>
TOTAL	<u>\$ 544,863</u>	<u>\$ 5,738,176</u>	<u>\$ 51,323</u>	<u>\$ 6,334,362</u>	<u>\$ 5,617,424</u>	<u>\$ 55,607</u>	<u>\$ 122,155</u>	<u>\$ 650,390</u>

Berry Talbot Royer, Falmouth, Maine