

**ONE HUNDRED SIXTY-FIRST
ANNUAL REPORT**

**OF
MUNICIPAL OFFICERS
OF THE
TOWN OF HOLDEN**

**TOWN ELECTION
HOLDEN MUNICIPAL BUILDING**

**TUESDAY, JUNE 10, 2014
VOTING BEGINS AT 7:00 A.M.
POLLS CLOSE AT 8:00 P.M.**

**TOWN MEETING
HOLDEN ELEMENTARY SCHOOL
WEDNESDAY, JUNE 11, 2014
7:00 P.M.**

**PLEASE KEEP THIS REPORT
THE SUPPLY IS LIMITED**

**BRING IT TO THE
TOWN MEETING WITH YOU**

HOLIDAY SCHEDULE

JULY 1, 2014 --- JUNE 30, 2015

These are legal holidays and the Town Office is closed.

Independence Day.....	Friday, July 4
Labor Day.....	Monday, September 1
Columbus Day.....	Monday, October 13
Veterans Day.....	Tuesday, November 11
Thanksgiving Day.....	Thursday, November 27
Thanksgiving Friday.....	Friday, November 28
Christmas Eve ½ Day	Wednesday, December 24
Christmas Day.....	Thursday, December 25
New Years Day	Wednesday, January 1
Martin Luther King, Jr. Birthday.....	Monday, January 20
Presidents Birthday.....	Monday, February 17
Patriots Day.....	Monday, April 21
Memorial Day.....	Monday, May 26

COUNCIL MEETINGS:

The Council meets the **3rd Monday of the month** at 6:00 P.M. in the conference room at the Municipal Building.

PLANNING BOARD MEETINGS:

The Planning Board meets the **2nd Wednesday of the month** at 7:00 P.M. in the conference room at the Municipal Building.

Roadside Trash Collection:

Every **Thursday** please have your trash out by 7:00 A.M. Each trash bag may not exceed 30 gallons or 40 pounds and must have a **STICKER** placed around the neck of the bag.

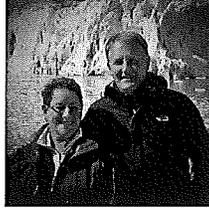
Roadside Recycling Pickup:

Roadside recycling is contracted with Pine Tree Waste Inc. Concerns or questions may be directed to them at 1-800-639-6205. **Roadside Recycling pickup is every other Thursday.**

Municipal Office Hours:

Monday, Tuesday, Thursday and Friday.....8:00 A.M. to 5:00 P.M
Wednesday - Extended hours..... 7:30 A.M. to 6:00 P.M

TOWN DEDICATION 2013



SALLY FISCHEL AND JOHN BRYANT

Orrington native John Bryant moved to Holden in 1984 followed by New York City girl, Sally, two years later. On July 15, 1989 they married and were already active volunteers for our town. John and Sally are committed to keeping the rural character and lifestyle of Holden - both stated how privileged they feel to live in our community.

While John grew up in Orrington, attended Bangor High School and earned a BS in Forestry Management from The University of Maine, Sally's route to Holden was more diverse. She spent her early years in Weston, Connecticut and New York City. Throughout her childhood Sally sketched endless pictures of horses, convincing her Mother that she wanted to study art. Sally received a BA from Moore College of Art in Philadelphia, PA. This led to a short career in graphics design in New York City. Given her love of animals, especially horses and dogs, her real passion was to study large animal veterinary medicine; which led her to Maine and a BS in Animal Sciences from the University of Maine. After her graduation, Sally spent ten years in osteoporosis research working on clinical trials for drugs currently in use for bone loss prevention. Presently she is employed at LL Bean in customer service.

John appreciates any opportunity to be outdoors and chose his forestry career with that in mind. After graduation from college, he worked for St. Regis Paper Company, Champion International and International Paper in various forestry and organizational development positions. He currently works for American Forest Management providing forestry consulting services to landowners large and small. Relaxation time is spent golfing, hiking and backpacking with friends whenever the opportunity arises. He especially enjoys backpacking excursions out west with a real passion for the Grand Canyon. On one occasion John & Sally rode mules to the bottom of the canyon - it is safe to say that John does not hold Sally's enthusiasm for riding on steep, narrow, trails!

Community service and volunteerism are attributes associated with both Sally and John. Beginning with John's membership on the Holden Fire Department in 1986, over the years his name has appeared on the Board of Appeals, Budget Review Committee, Planning Board, Comprehensive Plan Committee, as Town Charter Facilitator, and the Board of Selectmen/Town Council where he was Chairman for seven of the nine years he served. John is still active with the Holden Land Trust is on the Board of Directors of Katahdin Area Council, Boy Scouts of America, and is a member of the Association of Consulting Foresters and Society of American Foresters.

Sally is a member of the Board of Appeals and Holden Land Trust. She is a past member of the Conservation Commission and also the Conservation Committee. Since the age of ten Sally has held membership in the United States Pony Club and in 1992 she joined the Penobscot Pony Club. Sally has mentored many new riders over the years.

We are pleased to dedicate the 2013 Town Report to Sally Fischel and John Bryant with grateful acknowledgement of their many hours of service and continuing dedication to The Town of Holden.

Treasurer..... John W. Butts
Deputy.....Sherry Murray

BOARDS AND COMMITTEES
July 1, 2013 – June 30, 2014

PLANNING BOARD (5 -Year Terms)

Jeffrey McBurnie, Chairman.....Term expires June, 2014
Alan C. Bromley, Vice Chairman.....Term expires June, 2015
Carol Cuddy.....Term expires June, 2016
Allan Poole.....Term expires June, 2014
Joy Knowles.....Term expires June, 2014
Susan McKay.....Term expires June, 2018
Malcolm W. Coulter Jr.....Term expires June, 2018

BOARD OF APPEALS (5 -Year Terms)

John Bunker, Chairman.....Term expires June, 2016
Steve Crotty.....Term expires June, 2015
Cynthia G. Triplett.....Term expires June, 2014
Brent West.....Term expires June, 2015
Sally Fischel.....Term expires June, 2014
Thomas Copeland (alternate).....Term expires June, 2016
Mariano Teisl (alternate).....Term expires June, 2016

CEMETERY BOARD (3 -Year Terms)

Bonnie Clark, Chairperson.....Term expires June, 2014
Joyce Pinkham.....Term expires June, 2015
Jane Black.....Term expires June, 2015
Mary Jane Pierce.....Term expires June, 2016
Ellen Campbell.....Term expires June, 2016

CONSERVATION COMMITTEE (3 - Year Terms)

Sue Dawes, ChairpersonTerm expires June, 2015
Kate Carey.....Term expires June, 2015
Jay Otis.....Term expires June, 2014
Ryan Carey.....Term expires June, 2014
Vacant.....Term expires June, 2013
Vacant.....Term expired June, 2013
Vacant.....Term expired June, 2013

RECREATION BOARD (3 -Year Terms)

Thomas Smith Jr.....Term expires June, 2016
Michelle Archambault.....Term expires June, 2016
Laurie Turner.....Term expires June, 2014

BOARD OF ASSESSMENT REVIEW (3 – Year Terms)

Benjamin Birch.....June 30, 2015
Mariano Teisl.....June 30, 2014

David Dorr.....June 30, 2016

OPEN SPACE COMMITTEE

Sue Dawes.....Barbara Tennent
Eugene DeVecchioJay Gould
Joel Swanton.....Allan Poole
Laurie TurnerRyan Warner
Alison Settele

**BUDGET REVIEW COMMITTEE
FY 2013-2014**

Barbara Veilleux.....Thomas Copeland
Malcolm Coulter Jr.....Carol Cuddy
Bonita Clark.....Mary McDonald
Donald Foster.....Kerry Zimmermann
Susan McKay.....Mary Jane Pierce
Cynthia Triplett.....Pat Sirois

DEPARTMENTS

PUBLIC WORKS DEPARTMENT

Bruce E. Dowling, Highway Foreman.....Darrin Gray
Edward Deighan.....Thomas Cormier

POLICE DEPARTMENT

Gene Worcester, Police Chief..... Sgt. Eugene Fizell
Officer Anthony Cobb.....Sgt. Christopher Greeley
Officer Stefin Brown.....Officer Kenneth Dowling
Officer Kenneth DowlingOfficer Bruce Graybill
Officer Ryan Freeman.....Officer Dain Bryant
Officer Corey Fournier

**FIRE DEPARTMENT/ RESCUE
2013 MEMBERS**

Fire Chief Ryan Davis, EMT
Assistant Fire Chief Timothy True, EMT
Captain Nathan Hastings, EMT
Lieutenant Christopher Beaumont, AEMT-I
Lieutenant Paul Smith, EMT
Lieutenant Dale Wunder, AEMT

Brent Basley, EMT
Chad Bean, AEMT
Justin Chonko, EMT
James Doyle
Michael Friel, EMT
John Gautschi, EMT
Clay Gordon

Doug Hein, EMT
Eric Jameson, EMT
Peter Perry
Jason Richter
Ben Rogers, EMT
Craig Russell, EMT
John Goulet, EMT

TOWN MANAGER'S REPORT

Once again it is with great pleasure that I submit the Town of Holden's Annual Report for the year 2013 to the Elected Officials and Citizens of the Town of Holden. This report contains financial status from the annual audit, vital statistics information, budget information, letters from our State Legislators and Senator's along with letters from our Congressional Representatives and U.S. Senators. Also included are Town Department and Committee reports listing various activities and/or accomplishments for the past year.

At the annual election in June, one new member to the Holden Town Council was elected, Councilor David R. (Rod) Black, who replaced Councilor Joel Swanton. Councilor Swanton elected not to run for re-election after six years on the Council. We welcome Councilor Black and sincerely thank Joel Swanton for his service to our community. His methodical approach to problem solving and his experience will be greatly missed.

Each year the Town Council and Staff sponsor a meeting in January where all board and committee members and other active citizens in the community discuss goals and objectives they would like to see accomplished in the community. This year's list included a traffic study at the intersection of Route 1A and the South Road for a traffic light and forming a Town Charter Review Committee to review and update the Town Charter. The Charter Review Committee completed the review and recommended changes will be presented at the next Town Meeting for a Town vote. The traffic study was accomplished; unfortunately the study did not meet the Maine Department of Transportation's criteria for a traffic light. Traffic on Route 1A far exceeded the criteria but traffic entering Route 1A from the South Road and Bagaduce Road was far below the volume of traffic to justify installation of a traffic light. Other goals were to develop and implement a recreational trails plan which is still in work, develop a plan for Town meetings at the historical Old Town Hall building which will require a lot more work at the facility. However, a Town Council meeting has been scheduled to be held there in May, 2013. The last goal was to identify and establish strategies and action steps for large scale open space funding which resulted in the establishment of a reserve account where portions of Town owned property sales are set aside for future use to procure land for open space.

Road projects this year included lining a large culvert on the Wiswell Road, grinding, reshaping and re-paving Eaton Ridge and shimming and paving the entire length of Clark Hill Rd. Paving costs have increased tremendously over the past few years making it extremely difficult to keep up with our paving needs. Asphalt is oil based and prices are driven by the price of oil which is affecting everyone.

Holden is a wonderful community which is clearly demonstrated by the commitment of its elected officials and the folks who volunteer for the various boards and committees, by the dedicated staff members who provide quality services, and by the pride exhibited by you who have chosen to make Holden your home. My sincere thanks and appreciation for everyone's support and for allowing me to be part of a great community.

Respectfully submitted,
John W. Butts, Town Manager

TOWN CLERK'S REPORT

VITAL STATISTICS:

Population (According to 2010 Census)	3,076
January 1, 2013 through December 31, 2013:	
Births.....	11
Deaths.....	32
Marriages.....	16
Registered Voters.....	2676

Certified copies of Birth, Death and Marriage Certificates are \$15.00; each additional copy purchased at the same time is \$6.00. If you are planning to marry, it is required that both the intended bride/spouse and groom/spouse come in and sign the application and marriage certificate in the City or Town Clerk's office in which one of you reside. Residents of another State coming into Maine to marry may go to any City or Town in the State of Maine to file intentions and marry anywhere within the State. If you have been married before, a certified copy of your divorce decree must be shown to the clerk at the time of application. If the previous marriage ended due to the death of a spouse, a certified copy of the death certificate must be shown to the clerk at the time of application.

MAINE DOES NOT REQUIRE A THREE-DAY WAITING PERIOD AFTER FILING THE MARRIAGE INTENTIONS. THE LICENSE CAN BE ISSUED ON THE SAME DAY THE INTENTIONS ARE FILED. A marriage license is valid for 90 days from the day the Town Clerk issues the license. The fee is \$40.00 for the license. Maine does not require a blood test.

INLAND FISHERIES:

January 1, 2013 through December 31, 2013:	
Hunting and Fishing Licenses issued.....	428
Boat Registrations issued.....	323
ATV Registrations issued.....	167
Snowmobile Registrations issued.....	213

The Town of Holden collects the sales tax on boats, ATV's and snowmobiles to make it easier for residents. To make the process easier, when registering these for the first time make sure you have a bill of sale, the serial numbers, year, make and original ME# on boats and snowmobiles only. If purchased from a dealership you will need to bring the bill of sale with you at time of registration so that we can see if sales tax was collected. Sales tax is now 5.5%. The Department of Inland Fisheries and Wildlife is pleased to offer an online registration renewal application for ATVs, snowmobiles and boats at the following website <https://www10.informe.org/ifw/atv-snow/>. The online process is easy and payment by credit card is quick and secure. Once you complete this application, IF&W will need to process the registration. Please allow at least one week for processing. You will receive your official registration in the mail. ATV and snowmobile registrations expire in June.

Boat registration fees are determined by the horsepower of the **motor or motors** in use on the boat. If you plan to use more than one motor with a different horsepower, then you should register your boat for the **highest horsepower of the motor you will use**. The registration fee is \$25.00 for a boat with 10 hsp. motor and under, \$30.00 for an 11 to 50 hsp. motor, \$36.00 for a 51 to 115 hsp. motor and \$44.00 for over 115 hsp. The registration fee for a personal watercraft is \$44.00. (A personal watercraft is defined as any motorized watercraft that is 14 feet or less in hull length as manufactured, has as its primary source of propulsion an inboard motor powering a jet pump and is capable of carrying one or more persons in a sitting, standing or

kneeling position. Personal watercraft includes, but is not limited to, a jet ski, wet bike, surf jet and miniature speedboat. Personal watercraft also includes motorized watercraft whose operation is controlled by a water skier.) All motorized watercraft on inland waters must display a lake and river protection sticker. The expiration for boat registrations is December 31st.

Resident hunting and fishing licenses may be purchased through the Town Office. The following is a list of the fees (agent fee of \$2.00 included in fees):

Fishing and Hunting Combination.....	\$44.00
Fishing and Archery Combination (new)	\$44.00
Fishing, Hunting and Archery (separate).....	\$27.00
Military Combination.....	\$ 5.00
Military Depend Hunt/Fish.....	\$22.00
Military Depend Hunt.....	12.00
Military Depend Fish.....	\$12.00
Small Game License.....	\$16.00
Junior Hunting.....	\$ 9.00
Resident Bear Hunting Permit (required when it is not hunting season for deer).....	\$29.00
Pheasant Stamps.....	\$18.00
Duck Stamps.....	\$ 7.50
Muzzleloader Stamps.....	\$14.00
Spring/Fall Turkey.....	\$22.00
Coyote Night Hunt.....	\$ 6.00

If you are 70 years or older, you are entitled to an over 70 lifetime hunting and fishing license for a one time fee of \$8.00; please come by the Town Office to receive yours. If you are going to be 70 years old anytime during the season, you may get your license anytime during that year. If you are under the age of 16, you are not required to have a fishing license and you do not need an adult with you; however, you are required to have a junior hunting license and be accompanied by an adult in order to hunt. A hunter safety course is required before you can purchase your adult hunting license. The first that time you obtain your adult hunting license make sure you bring your proof of your hunter safety course. **An archery course is also now required**, if you do not have a previous archery license. It is wise to take the course as early as you can to familiarize yourself with the laws. MOSES is the Maine Department of Inland Fisheries and Wildlife's online hunting & fishing licensing system. You can now purchase licenses online any time of the day or night and print your license out in your home office in just minutes by going to the following website: <https://www.informe.org/moses>.

MOTOR VEHICLES:

Please bring in your **old registration, proof of insurance and the mileage** when re-registering your vehicles. The Town of Holden utilizes *Rapid Renewal*, the Bureau of Motor Vehicle's online registration service. Registering a motor vehicle for the first time here? All vehicles require a bill of sale and any vehicle 1995 or newer requires a title. If you purchased the vehicle from a dealer you will need to provide your bill of sale and the copy of the title application. **You must present the window sticker, which is required by law**, for all new vehicles that have never been titled, along with the title application, bill of sale and your proof of insurance. Your insurance must be valid on the day of registration and reflect an expiration date and vehicle identification number.

January 1, 2013 through December 31, 2013:

Total Motor Vehicle Registrations (409 thru Rapid Renewal).....2030

ANIMAL WELFARE:

January 1, 2013 through December 31, 2013:

Dog Licenses Issued.....	597
Kennel Licenses Issued.....	2

Respectfully submitted,
Wanda Libbey, Deputy Town Clerk

REGISTRAR OF VOTERS REPORT

I want to thank all of ballot clerks for their service in 2013, and also to recognize and thank, Donna Tolman and Bonnie Clark who served as Wardens for various elections. All of the elections ran smoothly due to the expertise and professionalism of all of you. In addition, thank you to the Highway Crew for setting up and dismantling the voting booths, and also a BIG thank you to Wanda, Bert and Nicole for covering all of my duties during the busy election period.

Remember, if you wish to change your party affiliation or if your name or address changes, you must update your voter registration card.

Any registered voter interested in working at the polls during elections should call 843-5151. Your help will be greatly appreciated.

Respectfully submitted,
Candace Healy, Registrar of Voters

ANIMAL CONTROL

During the year 2013 the Animal Control Officer received 124 calls for animal related problems. The Animal Control Officer is charged to investigate problems with domesticated animals. The majority of these calls are for dogs roaming at large. We are also required by law to ensure that all the dogs are registered with the town each year.

If there is a problem with wild animals the Maine Warden Service should be called. The Warden Service can be contacted by calling the Maine State Police Barracks at 866-2121. The Town of Holden Animal Control Officer can be contacted by calling the Holden Police Department at 843-5442. If you find that your animal is missing or may have wandered off, you should call the Animal Control Officer at the Holden Police Department to check if that animal has been turned over to us. You may also contact the Bangor Humane Society located at 693 Mt. Hope Ave., #B, in Bangor. The phone number is 942-8902. It is also important to make sure the animals are wearing their registration tags so we can identify the owner as soon as possible. If you have a dog that has passed away please contact the office so we can take them off our records.

Respectfully submitted,
Chris Greeley, Animal Control Officer

FIRE / RESCUE DEPARTMENT REPORT

During 2013 the Fire/Rescue Department responded to 510 calls for assistance. 240 calls (47%) were requests for some type of medical assistance, while 270 calls (53%) were fire related. Fortunately there were no fire deaths or traffic fatalities in our community in 2013.

2013 broke a record for the busiest year on record. Our department is being requested for more emergencies and service calls every day. Holden is growing and it has reflected drastically in our call numbers. In 2003, only 10 years ago, fire and rescue responded to fewer than 300 calls for the year. Ten years later things remain busy as ever, as yearly our call numbers go up. Several factors contribute to our call numbers including weather, economy, traffic loads, population age and much more.

For those that do not know, we respond to all fire and EMS related emergencies in the town. We have automatic mutual aid agreements with all our surrounding towns. These mutual aid agreements are stronger than ever as all departments have experienced this jump in call volume. With budget cuts and volunteer shortages, mutual aid agreements tend to fill that gap in coverage.

Holden Fire/Rescue staffs three full time members, which includes two Firefighter/EMT's and a full time Fire Chief. We also have a group of part time members who cover the weekend shifts and a group of 20 call firefighters that respond when needed. Our fire department is staffed and open for business 24/7. At anytime of any day there will be at least one person on duty to assist your any need. Our duty firefighters have many tasks but have the primary function of responding to emergency calls. On average if we have a emergency call most anywhere in town, our on duty in house firefighter can respond to that call within 6 minutes of the tones. This is a huge advantage, as if the station were not covered our responses at the quickest would be close to twenty minutes if not longer on the further sides of town.

Our crew at Holden Fire/Rescue takes great pride in our community and our equipment. We operate out of one rescue, two engines, one tanker, and a utility pickup truck. We cover all EMS calls from lift assists, to unconscious and not breathing patients. We handle minor to major car accidents throughout town and respond to all fire type calls that involve structures or wild land. Our crews are committed and spend countless hours training each week to make sure we are ready to respond to any type of emergency. They all are interior fire certified and 16 out of 20 have their EMT license. These trainings and certification require many hours away from home, families and an unreal dedication to this department and town.

This last year at Holden Fire/Rescue was no doubt one for the record books. December proved to be the biggest challenge with the ice storm that pushed our crew and resources to the limit. We managed to handle close to 80 calls in about a 24-48 hour period during the Christmas holiday. I am happy to report in this busy event not one crew member was injured or any piece of equipment damaged. The crew worked seamlessly together to get their jobs done and emergencies handled on limited sleep, long hours and all while being away from their own families at home. Thank you and great job to all members that were involved with this event.

Finally, I want to say thank you to all Holden residents and businesses for your continued support. Thank you again to all our members who work very hard to provide an excellent service. I look forward to working with everyone to make sure Holden Fire/Rescue continues to provide the best most professional service that is possible.

Respectfully submitted,
Ryan Davis, Fire Chief

During 2013 the Fire/Rescue Department responded to the following calls for assistance:

Emergency Medical Services

Respiratory Emergency	28
General Weakness / Illness	39
Motor Vehicle Accidents	28
Cardiac Emergency	22

Trauma – Falls/Wounds etc.	34
Behavioral Emergency	10
CVA (Stroke)	11
Seizure	13
Diabetic Emergency	14
Choking	6
Unattended Death	2
Cardiac Arrest	1
Blood Pressure Clinics	22
Lift assistance	10
TOTAL EMS	240

Fire

Building Fire	14
Cooking Fire (confined to stove)	2
Chimney Fire	10
Furnace Malfunction	7
Vehicle Fire	2
Wildfire	4
Illegal Burning	4
Explosion	1
Fuel Spill	6
Gas Leak (LPG)	4
Carbon Monoxide	3
Power Line Down	16
Tree on Line	21
Tree in Road	73
Service Call	15
Person in Distress	1
Flooded Basement	1
Assist Police	20
Cover Assignment	6
Dispatch and Cancelled En route	21
Authorized Burning Check	2
Prescribed Fire	10
Smoke Scare or Odor	5
Smoke Detector Activation	14
CO Detector Activation	8
TOTAL FIRE	270

TOTAL FIRE & EMS 410

HIGHWAY REPORT

Here we are, another year has gone by and it proved to be a very productive year for the Highway Department. We were able to get a lot of small projects done that had been left hanging from years past, most notably, the road system at the Clewleyville Cemetery. The roads will enable us to better access the cemetery lots and people can now see where the lots are located. We were able to complete a sign replacement program this year with the aid of the State of Maine. I accompanied an engineer from DOT to determine which street signs needed to be replaced. The State covered all but 10% of the cost which was a very good deal for the town. We received \$3000 worth of signs for \$300. We still continued our normal work cutting brush, ditching, burials and any other jobs that cropped up. We helped set up for the fall frolic. We also held three clean up days. We were able to save significantly by hauling our salt sand ourselves. Gloria Faulkner provided a bulldozer to stockpile it which made it go smoothly. We purchased our salt from Mid-Atlantic this year. Our winter for 2013 was average for January through March but November and December were extremely busy with a couple of ice storms that taxed the reserves fairly well.

My thanks to the Highway crew for their dedication to the job and to the Fire Department and Police Department. We seem to work extremely well together. Special thanks to Gloria Faulkner and her crew for their continued support of the Highway Department. We have a special working relationship with Gloria Faulkner and would like to see that continue.

Respectfully Submitted,
Bruce Dowling

HOLDEN POLICE DEPARTMENT

In 2013, according to data provided by the Penobscot Regional Communication Center in Bangor, the Holden Police Department responded to and/or handled 3005 'calls for service.' In the roughly 11 years we've been a police department, this is a record number of incidents. And while I've compiled a list of these events and their respective (and total) numbers, they do not necessarily include things like speeding and other traffic-law enforcement, investigations, Uniform Crime Reporting, trial's & testifying, evidence collection, firearms qualifications, witness/suspect/victim interviews, DNA gathering, evidence 'logging,' D.A.'s Office 'requests for information,' Grand Jury appearances, court motion's, crime-scene photography, staff-meetings, policy-reviews, PC Affidavits, applications for arrest/search warrants, and more. That said, while you obviously know the need to call 911 if you an emergency, please know that you can also always call 843-5442 for non-emergency assistance, to voice your comments, or with any questions. In fact, you're welcome to contact me personally at CGTC@aol.com, if you prefer to e-mail. In any event, I very much appreciate the opportunity, and I am sincerely honored to be tasked with authoring our part of Holden's Town Report of 2013.

No Natured Entered/Misc: 1
Abandoned Vehicle: 3
Administrative Delivery: 41
Agency Assist: 267
Intrusion/Panic/Burglar Alarms: 107
Animal Noise: 2
Animal Problems: 122
Assaults: 14
Attempt to Locate (person): 52
ATV/Motorcycle Problems: 5
Insufficient Funds/bad-Checks: 1
Bail Searches: 6
Burglaries (business or home): 22

Burglary to Motor Vehicles: 11
Child Abuse or Neglect cases: 1
Citizens Seeking/Needing Assistance: 105
Citizen Disputes (verbal only): 1
Violations of Town Ordinances: 7
Civil Matters: 52
Communications Matter/Problem: 15
Municipal Delivery: 4
Court Papers (all/misc): 3
Criminal Mischief/Vandalism: 11
Custodial Disputes/Interference: 3
Dead Body: 4
Official Message Deliver/Notifications: 3
Overtime Detail (by request of for specific problems): 3
Disorderly Conduct/Persons: 26
Controlled Substance Problems (drug arrests/summons/ect.): 11
Erratic Vehicle Operation Complaints: 197
Explosive Problem (reports of): 3
Family Fights/Domestic Disputes: 26
Non-Criminal Fingerprint Requests (by Holden citizens): 8
Firework Complaints/Reports: 25
Fish & Game Violations (not handled by the Warden Service): 1
Found/Recovered Property: 25
Fraud Attempts/Complaints: 24
Fuel Spills (requiring an emergency response): 1
911 Hang-up Calls: 84
Harassment Cases: 30
Illegal Burning: 4
Information (miscellaneous) Reports/Incidents: 121
Complaints of Intoxicated Persons: 8
Juvenile Problems: 9
Runaways: 1
Litter/Pollution/Public Health matters/incidents: 18
Vehicle/Residential Lock-Outs: 3
Lost Property: 5
Motorists Requesting/Needing Assistance: 79
Ambulance or Medical Assist: 8
Mental Health Problem: 7
911 Misdialed: 46
Missing Persons: 5
Noise Problems: 7
Operating After Suspension (Arrests or Summons): 3
Unsecured/Unlocked Buildings: 4
OUIs involving Alcohol and/or Drugs: 9
Protection Orders Served: 14

Parking Problems: 4
Car Accidents with No Injuries: 99
Car Accidents with Injured Persons: 23
Probation/Parole Violations: 1
Business or Residential Property 'Checks': 290
Non-Criminal Property Damage Reports/Complaints: 7
Owner-Requested Property Checks: 27
Public Service Events/Meetings: 38
Federal/State Criminal Background Checks for Citizens: 41
Recovered Stolen Property: 1
Sex Offenses: 1
Skateboard/Rollerblading Complaints: 5
Special Patrols (for problem areas or at resident requests): 158
Subpoena Service: 27
Attempted Suicides: 2
Suicide Threats: 7
Suspicious Person/Circumstances: 123
Sex Offender Registry Activity: 6
Test Calls (undefined): 1
Thefts: 50
Threatening: 13
Traffic Hazards: 110
Traffic Offenses (in addition to routine traffic infractions, etc.): 33
Training: 51
Transportation Accidents: 2
Criminal Trespass Incidents: 13
Unsecured Premises: 12
Utility Problems: 16
Vehicle Identification Number Inspections: 3
Violations of Conditional Release (bail): 5
Protection Order Violations: 8
Persons Wanted Out/Removed: 11
Wanted Persons (attempts at fugitive apprehension): 15
Warrant Arrests (wanted persons/fugitives found): 24
Illegal Discharge of Firearms/Weapons/Gun-Shot Complaints: 11
Welfare Checks: 75

Again, I thank you. It is our honor to serve you, and we are grateful to do so.

Respectfully yours,
Sergeant Chris Greeley

CODE ENFORCEMENT OFFICER REPORT

I'd like to take this opportunity to introduce myself to the residents of Holden. My name is Mike Falvey and I have been sworn in as your new Code Enforcement Officer, Local Plumbing Inspector, Health Officer and Town Planner. I have some very big shoes to fill and look forward to the challenge. It is an honor and a privilege to serve the Town of Holden. I look forward to meeting all of you in the near future.

In 2013, 10 new homes were built and 2 mobile homes installed for a total of 12 new dwellings permitted. Although the number of new dwellings were less than that of 2012, the permit fees increased by 36% from last year to \$30,257.00 for 2013. There were also many smaller projects which included garages, sheds, decks and renovations of existing structures.

All permits issued from this office shall comply with the Town of Holden Zoning Ordinance and inspected for compliance with the Maine Uniform Building and Energy Code. Presently, the Maine Uniform Building and Energy Code "MUBEC" consists portions of the following codes and standards:

- 2009 International Residential Code (IRC)
- 2009 International Building Code (IBC)
- 2009 International Existing Building Code (IEBC)
- 2006 & 2009 International Energy Conservation Code (IECC)

B. The American Society of Heating, Refrigerating and Air-Conditioning Engineers (ASHRAE) Standards:

- 62.1 - 2007 (Ventilation for Acceptable Indoor Air Quality)
- 62.2 - 2007 (Ventilation and Acceptable Indoor Air Quality in Low-Rise Residential Buildings)
- 90.1 - 2007 (Energy Standard for Buildings except Low-Rise Residential Buildings) editions without addenda.

C. E-1465-2006, Standard Practice for Radon Control Options for the Design and Construction of New Low-Rise Residential Buildings.

Some permits require action from the Planning Board and need Site Plan Review for compliance and approval. These include sub-divisions, back lot developments, shore-land, commercial, community services, and institutional zones. Please contact the Town Office for additional information or set up a site visit to your property.

Respectfully submitted,
Michael Falvey/Code Enforcement Officer

PLUMBING INSPECTOR REPORT

Permits issued from January 1, 2013 to December 31, 2013:

Internal Permits issued.....	18
Internal Fees collected	\$2,090
External Permits issued.....	19
External Fees collected.....	\$4710
Total Permits issued.....	37 TTL
Total Fees collected.....	\$6800

Permits are required for the following:

- The installation or replacement of all water distribution and drainage pipes, hot water storage tanks, and hot water heaters.
- The installation of all new faucets, valves and plumbing fixtures.
- The installation or construction of treatment tanks, holding tanks, alternative toilets; including primitive disposal systems, disposal area and separate laundry disposal systems.

No portion of any plumbing system shall be concealed until inspected and approved by the Authority

Having Jurisdiction. A 24 hour advance notice (1 working day), is required prior to the inspection. All permits issued will follow the standards set forth in the 2009 Uniform Plumbing Code.

Respectfully submitted,
Michael Falvey/Local Plumbing Inspector

2013 PLANNING BOARD REPORT

Holden continues to be a great place in which to live and work. This is because of the Town's vision, which seeks to balance growth with the desire to maintain its rural character. We work to improve the community while not forgetting the Town's roots.

I have the privilege and honor of working with an outstanding Board (Alan Bromley, Malcolm Coulter, Jr., Carol Cuddy, Joy Knowles, Susan McKay and Allan Poole). Words alone fail to express my deep appreciation for their many contributions. Our work is made so much easier because of the guidance and support of the Town Council. We also appreciate the efforts of preserving Holden's character while maintaining a strong economic base. In 2013, we honored Town Planner/Code Enforcement Officer Steve Condon upon his retirement from outstanding long-term service to Holden and welcomed new CEO Mike Falvey. We wish Steve all the best in his endeavors and look forward to working with Mike in his new role with Holden.

As always, we seek to engage all of our residents as we evaluate requests for development and construction approval. We take seriously all input and we respect all concerns raised, so we encourage the citizens of Holden to participate in the process. With your help, Holden will achieve its full potential. Our goal and motivation is to do what is best for Holden, but this can only happen with your feedback.

In 2013, the Board approved (or approved with conditions) the following:

- A Site Plan, with Conditions, for Rock Solid Disc Golf,
- In Amendments to the Hill View Mini Barn Site Plan (expansion of retail sales),
- Amendments to the Maine Military Supply Site Plan (additional parking & structure realignment),
- A Site Plan, with Conditions, for Retail/Wholesale Fencing Product Sales,
- A Site Plan, with Conditions, for Holden Motors,
- An Amendment to the Fencing Product Sales Site Plan (change of use),
- An Amendment, with Conditions, to the Rock Solid Disc Golf Course (course expansion),
- An Amendment to the Brookfield Estates Subdivision (property line adjustment),
- An Extension to a Special Exemption Shoreland Building Permit and
- 1 Shoreland Zoning Permit for building upgrades.

In addition, we reviewed proposed amendments to the Sign Ordinance and recommended their approval by the Town Council.

Respectfully submitted,
Jeff McBurnie, Chair

BOARD OF CEMETERY TRUSTEES REPORT 2013-2014

The BCT welcomes our newest member Ellen Campbell to the Board. We are pleased to have her with us; she will make a great impact to the committee. Many thanks go to Silverado Construction for removing the old and installing a new fence at Hart's Corner Cemetery this past summer.

The Veteran's who have been laid to rest in our cemeteries were again honored with flags for Memorial Day and wreaths for Veteran's Day. A big thank you to the many people who volunteered their time to help with this endeavor. It seems like each year we have more people that want to help. This shows the love that our community has for our Veteran's.

There are no special projects planned for this coming year. We will again be doing the flags and wreaths.

The price for cemetery lots will be going up in the near future, so if you haven't paid for yours yet now is the time to do so.

Only living plants, flowers and memorial insignia are permitted as grave decoration. Eternal lights are permitted on SPECIAL OCCASIONS for three (3) days. Those days being: the day before the special occasion the day after the special occasion with the light being removed by the family after the third day.

Respectfully submitted,
Bonita Clark, Chairperson

HOLBROOK RECREATION COMMITTEE

PO Box 23
Holden, Maine 04429-0023

We wish to thank the citizens of the towns for supporting our programs as you vote on your town budgets. In the mid 1970's the towns of Clifton, Dedham, Eddington, and Holden established an agreement where they would provide recreation opportunities under a joint program. This upcoming fiscal year we will be working with a budget that asks for \$40,400 from the towns. This amount is allocated to the towns based upon the populations. The 2014-2015 recreation budget totals \$42,600, and the Committee has allocated \$2,400 from the surplus account to help with the budget. We feel that we offer a great program to hundreds of children and adults with a budget of only \$42,600.

Holbrook Regional Recreation provides: T-Ball baseball, Farm League baseball, Little League baseball, Junior-Senior Little League baseball, Softball, Instructional Soccer, Cheering, Peeewe Basketball, Shooting Stars basketball, Men's Night, Women's Night, Co-Ed Volleyball, and Snowmobiling. We have hundreds of participants that are able to enjoy activities year around.

Volunteers and sponsors are critical to the success of the program. We have a great bunch of people who care about our youth. The Committee wants to thank everyone who spends time helping our programs grow and prosper. Hundreds of hours of volunteer time are given to our communities by committee members, program directors, coaches, parents, students, and friends. Everyone is an integral part that makes this program a success.

We are always striving to provide more opportunities for those participating in our programs. If you have any ideas or would like to volunteer or contribute to the program, please talk with any of our committee members. We will gladly appreciate your support and assistance. Thank you for your support!

Respectfully submitted,
Laurie J. Turner, Chair

2013 MUNICIPAL VALUATION

Assessed Real Estate Valuation:

Land	\$ 99,467,062.00
Buildings	<u>\$ 178,327,325.00</u>
Total:	\$ 277,794,387.00

Personal Property Valuations:

Production Machinery & Equipment	\$ 2,287,374.00
Furniture & Fixtures	\$ 60,805.00
Total of other personal property	<u>\$ 140,630.00</u>
Total:	\$ 2,488,809.00

Total Taxable Valuation: \$ 280,283,196.00

Computation of Tax Commitment:

Municipal Appropriations	\$ 2,389,305.00
Education Appropriations	\$ 2,664,190.00
County Tax	\$ 337,735.00
Overlay	<u>\$ 60,476.42</u>
Total:	\$ 5,451,706.42

Deductions:

State Municipal Revenue Sharing	\$ 134,000.00
Homestead Reimbursement	\$ 68,130.27
BETE Reimbursement	\$ 1,308.29
Other Revenue	<u>\$ 875,850.00</u>

Total Deductions \$ 1,079,288.56

Net Commitment \$ 4,372,417.86

Tax Rate Per \$1,000 Valuation \$15.60

Respectfully submitted,
Millard Billings, Tax Assessor

TAX COLLECTOR'S REPORT
2013 OUTSTANDING REAL ESTATE TAXES AS OF 5/1/2014

3D HOLDING CO	9,120.27	KINGSBURY, EDWARD F	1,462.14
ABNEY, WILLIAM P	136.07	KLAIR, DANIEL S	1,253.15
ADAMS, CHARLES R	3,211.11	LARGAY, MICHELLE L	109.90
ADAMS, CHARLES R SR	5,718.06	LEGASSE, DEREK M	1,469.35
ADAMS, MARY ETTA	718.74	LEGASSIE, LEON JR	292.87
ARCHAMBAULT, MICHELE R	2,160.63	LIBBY BROTHERS INC	5,166.65
ARSENALT, TONY	297.92	LIBBY, JOANNE	1,976.52
BEAULIEU, TODD C	9,020.51	LINDSEY, JEFFREY L	885.36
BEHAN, JOAN	346.46	LITTLEFIELD, TIMOTHY P	1,657.64
BEMIS, GREGORY A	1,153.91	LOGAN, GEORGE	297.92
BENEFICIAL MAINE INC	1,288.74	MALONEY, KENNETH	410.10
BH HOLDINGS LLC	1,110.59	MAPLES, DAVID	283.50
BLAIS, ROBERT	546.82	MARSTON, ANN M	3,542.95
BLANCHARD, STEVEN	1,651.23	MARTIN, JOAN S	169.73
BOSSE, JOSEPH R LIFE TENANTS and BOSSE, I	3,571.00	MCCORMACK, JANICE	287.51
BOUCHARD, JON A	1,931.69	MCCORMICK, TIM	142.48
BOUDREAU, LYNETTE M	754.64	MITCHELL, DAVID A	7,516.98
BRAGG, RONALD JR	2,201.85	MORRISON, RHONDA	1,446.12
BROWN, DONNA	78.79	NASON, RUSSELL B	1,111.28
BROWNE, STEPHAN	285.91	NICKERSON, BARBARA	246.65
BRYANT, JENNIFER	934.11	OAKLEAF REALTY	3,447.22
BURCH, MARK	313.15	O'DONNELL, JOHN	987.80
BURKETTE, RAYMOND C	354.01	PARKER, MARK R	952.13
CALER, CARL SR	25.51	PEARSON, TAMMY PER. REP OF KARL, SHARON	1,421.27
CARPENTER, HENRY	112.04	POLYCOMP TRUST CO	1,389.22
CARR, RUSSELL	71.70	POMROY, RONALD L	1,815.40
CHAMBERS, EDMUND	465.39	POTTER, EDWARD R. JR	1,754.08
CHASE, ROBERT L	447.99	POWELL, JOHN D	14.48
COREY, DIANE J	313.95	PRIESTLEY, ADELE L	2,015.18
COREY, DONALD	775.86	PUIA, CINDY	248.53
COSTAIN, FLORENCE M -LIFE TENANT	966.13	RAINBOW REALTY, LLC	1,583.51
COX, CHARLES H ET ALS	179.64	RAYMOND, BARBARA E	151.30
CROSSMAN, ELIZABETH	195.37	RAYMOND, BONNIE	800.30
DAIGLE, REBECCA A	649.30	RAYMOND, TERRY N	1,073.17
DORSEY, GERALDINE T	502.57	RAYMOND, WILFRED H	300.33
DUDLEY, HAROLD	172.91	RICHARDSON, ROBERT S	2,772.16
DWYER, DOUGLAS D	1,582.38	RILEY, JOHN G	2,209.41
EASTBROOK TIMBER CO., INC	2,592.41	ROBERTSON, GAIL	86.40
FARRELL, WANDA J	789.09	ROGERSON, STEPHEN W	1,323.52
FORD, JOSEPHINE	1,625.44	RUSSELL, KARA ANN	1,242.59
FOSTER, BARBARA	172.94	SANDERS, ROBERT A	1,309.89
GARLAND, RICHARD	120.05	SANZARO, DAVID A	10,600.96
GEISER, ANN	5,640.61	SEAMANS, SHAWN D	1,236.61
GIGNAC, EDWARD	133.67	SHAW, ROBERT	344.81
GOLDER ME HOMES, LLC	240.26	SHELLHAMER, ALICE M	872.42
GOLDER, PATRICIA A	588.39	SOUICIE, RHONDA L ET ALS	850.95
GOSSELIN, JOHN A. TRUSTEE	402.09	SOUCY, RAYMOND	354.68
GRAY, ALTON	362.03	SPEED, JOHN	102.42
GRAY, ANN MARIE	389.27	SPOX, LINDA	512.73
GRAY, THOMAS A	831.74	ST LOUIS, JEREMY B	394.08
HANCOCK FRANKLIN SURETY, LLC	847.52	STONE, KATHERINE	1,663.08
HARDY, ALBERT	164.12	SULLIVAN, JEREMIAH	434.94
HARRINGTON, BARBARA	157.71	THOMPSON, JOLINE	168.13
HAYNES, HERBERT	893.52	TORREY, HEIDI L	3,627.08
HOLDEN SELF STORAGE	5,390.62	TRIPLETT, JAMES A K	1,453.98
HOLLAND, PATRICIA	458.18	VEILLEUX, GEORGIA	396.33
HULBERT, IAN	3,731.25	VEILLEUX, JOSEPH B	2,281.24
INGRAHAM, PHILIP	23.47	WALTON, ALLEN	195.75
ISHERWOOD, GARY M	696.01	WHITNEY, DENNIS	1,993.35
IVERS, BARBARA	237.03	WIRELESS ASSET MANAGEMENT	410.10
JANDREAU, WADE	4,054.95	WORSTER, LESLIE	261.68
JOHNSON, JAMES G	324.53	WRIGHT, LAURA	728.59

JOHNSON, TERRY	137.68	YOUNG, ROXANNE	414.91
KANE, RAYMOND	304.05	YOUNGBLOOD, MICHAEL E	3,343.44
KATAROUSKY, JOHN C TRUST	3,456.42	ZELZ, PETER	13.71
KELLEY, BRADFORD	468.60		
KING, STEVEN P	68.77		
		TOTAL	\$177,952.03

**TAX COLLECTOR'S REPORT
2012 OUTSTANDING REAL ESTATE LIENS AS OF 5/1/2014**

3D HOLDING CO	4495.08	KINGSBURY, EDWARD F	1450.69
ADAMS, CHARLES R	3150.27	LIBBY, JOANNE	1934.43
ADAMS, CHARLES R SR	5572.13	MCCORMACK, JANICE	313.05
BLANCHARD, STEVEN	1624.77	NICKERSON, BARBARA	51.29
BOSSE, JOSEPH R LIFE TENANTS	1718.95	RAYMOND, BONNIE	801.69
BOUDREAU, LYNETTE M	770.40	RAYMOND, WILFRED	325.27
BROWNE, STEPHAN	311.53	RICHARDSON, ROBERT	2680.69
CROSSMAN, ELIZABETH	225.24	ROBERTSON, AMBER	274.11
EASTBROOK TIMBER CO	3,419.29	SANDERS, ROBERT A	293.90
FORD, JOSEPHINE	849.86	SANZARO, DAVID	10192.13
FOSTER, BARBARA	209.98	SHELLHAMER, ALICE M	870.41
GARLAND, RICHARD	153.47	SPEED, JOHN	142.78
GRAY, ANN MARIE	87.55	ST LOUIS, JEREMY B	414.59
HARRINGTON, BARBARA	189.36	TAYLOR, WAYNE	158.99
HOLDEN SELF STORAGE	251.85	TRIPLETT, JAMES A K	1242.65
HORAN, DAVID	134.56	VEILLEUX, JOSEPH B	2369.23
HULBERT, IAN	3594.62	WARREN, ALICE JEAN	1368.99
JEANS, GARY	174.85	WHITNEY, DENNIS	1015.10
KARL, SHARON	1393.41	YOUNG, ROXANNE	277.61
KATAROUSKY, JOHN C (TRUST)	298.14	YOUNGBLOOD, MICHAEL E	3231.19
KELLEY, BRADFORD	491.72		
		TOTAL	\$58,525.82

**TAX COLLECTOR'S REPORT
UNPAID PERSONAL PROPERTY TAXES AS OF 05/01/2014**

3D HOLDEN CO (2010 & 2011 & 2012 & 2013)	2,369.05	FRANCIS E DORSEY ENTERPRISE INC (2013)	208.79
ADAMS, CHARLES (2011 & 2012)	312.87	GLENWOOD REALTY ASSOC. (2011 & 2012 & 2013)	395.38
AT & T MOBILITY (2012 & 2013)	688.49	PALONIS, MICHAEL (2013)	329.15
CO ACTIVE CAPITAL PARTNERS, INC (2013)	128.20	TIME WARNER CABLE INTERNET LLC (2013)	1,901.03
	3,498.61	TOTAL	\$6,332.96

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2653
(202) 224-2653 (FAX)

United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES:
SPECIAL COMMITTEE
ON AGING,
Ranking Member
APPROPRIATIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends:

It is a privilege to represent Maine in the U.S. Senate, and I welcome this opportunity to share some of my work from the past year.

Encouraging the creation of more jobs remains my top priority. I have developed a Seven Point Plan for Jobs in Maine, which includes proposals to spur small business investment, ensure robust workforce education and training, reduce regulatory red tape that stifles job creation, support Maine agriculture and manufacturing, and invest in the infrastructure needed to expand our economy. Traditional industries and small businesses remain the backbone of Maine's economy, and innovation will be important for future jobs as well. I have supported Maine's effort to lead the world in deepwater wind technology and was proud when the University of Maine and its private sector partners launched the first prototype this year. This emerging industry has the potential to create thousands of good jobs here in Maine.

BIW remains a major Maine employer and is critical to our national security. I have worked hard to support the Navy's request for a 10th DDG-51 and to continue construction on the DDG-1000s at the shipyard. This year's annual defense policy bill also contains more than 30 provisions to eliminate sexual assault from our military, including several provisions that I authored.

Partisan divisiveness in Washington continues to prevent us from addressing some of our nation's most serious challenges. Gridlock reached a peak in October with the federal government shutdown that pushed our country to the brink of defaulting on its financial obligations and damaged our economy. As the shutdown continued with no end in sight, I presented a proposal I believed both sides could support. Within days, I was leading a bipartisan coalition of 14 Senators that worked night and day to craft a plan to reopen government, avert default, and restart negotiations on a long-term plan to deal with our nation's unsustainable debt of more than \$17 trillion. Known as the "Common Sense Caucus," we will continue to work to develop solutions and bridge the partisan divide.

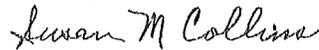
Earlier this year, across-the-board federal spending cuts known as "sequestration" took effect. These indiscriminate cuts jeopardized priorities from national security to medical research and stand in stark contrast to the thoughtful and thoroughly debated spending priorities set at town meetings throughout Maine. To bring some Maine common sense to this process, I authored bipartisan legislation to allow federal agencies to set priorities in administering the required cuts and wrote a new law to ensure that sequestration would not disrupt air travel, which plays such an important role in fueling Maine's tourism economy.

I have also enjoyed my work as the ranking member of the Senate Special Committee on Aging where, with Senator Bill Nelson of Florida, we work on issues of critical importance to Maine seniors. The committee has created a toll free hotline (1-855-303-9470) to make it easier for senior citizens to report fraud and scams and to receive assistance. I also serve as the Senate Co-Chair of the task force on Alzheimer's, a devastating disease that takes a tremendous personal and economic toll on more than five million Americans. Better treatment for Alzheimer's and ultimately finding a cure should be an urgent national priority.

Finally, I am proud to reflect our famous Maine work ethic by completing another year of service without missing a single roll call vote. I have not missed a vote since I was elected – a streak that stands at more than 5,300 in a row.

May 2014 be a good year for you, your community, and our great State of Maine.

Sincerely,



Susan M. Collins
United States Senator

 PRINTED ON RECYCLED PAPER



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

Paul R. LePage
GOVERNOR

February 24, 2014

Town of Holden
570 Main Rd
Holden, ME 04429

Dear citizens of Holden:

As a state, we have taken great strides over the course of the past years.

Growing our economy, decreasing our energy costs, and improving our educational system are the priorities of my administration. Maine needs to create a pro-growth environment that encourages our businesses to create jobs. It is critical that we focus on promoting policies which support and attract new investment. To achieve this, we need to keep taxes low on our families and businesses, and find ways to increase efficiency in government while protecting our most vulnerable citizens.

We have made great progress toward these endeavors. We passed **the largest tax cut in Maine's history**. Two-thirds of Maine taxpayers will get income tax relief, and 70,000 low-income Mainers will no longer pay income tax. My goal is to continue to drive down Maine's income tax.

We are striving to also cut the cost of electricity through our spearheading of a regional effort with Massachusetts, Connecticut and Rhode Island to expand the use of hydropower in Maine. Additionally, Maine is currently one of the fastest states in natural gas expansion.

We have passed legislation that will decrease the cost of health insurance for school districts, allowing more money to be spent in the classroom. Putting students first is important to me. Education is what saved my life, and I want every child in Maine to have the same opportunity I had. With the passage of charter school legislation, hundreds of families now have options for their children.

There's still a lot to do. The recent decision by the legislature to take money from our state's rainy day fund in order to pay revenue sharing in 2015 is fiscally irresponsible. We need government decision makers to act responsibly.

Maine has a great tradition of civic involvement and citizen participation in the decision making process. Thank you for taking the time to become informed and for working with your neighbors to hold government accountable.

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

Sincerely,

Paul R. LePage
Governor



PRINTED ON RECYCLED PAPER
TTY USERS CALL 711
www.maine.gov

PHONE: (207) 287-3531 (Voice)

FAX: (207) 287-1034

MICHAEL H. MICHAUD
2ND DISTRICT MAINE

WASHINGTON OFFICE
1724 LONGWORTH HOUSE OFFICE BUILDING
WASHINGTON, DC 20515
PHONE: (202) 225-6306
FAX: (202) 225-2943

www.michaud.house.gov

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

COMMITTEES:

VETERANS' AFFAIRS
RANKING MEMBER

TRANSPORTATION AND INFRASTRUCTURE
SUBCOMMITTEE ON HIGHWAYS AND TRANSIT
SUBCOMMITTEE ON RAILROADS, PIPELINES, AND
HAZARDOUS MATERIALS
SUBCOMMITTEE ON ECONOMIC DEVELOPMENT, PUBLIC
BUILDINGS, AND EMERGENCY MANAGEMENT
SUBCOMMITTEE ON WATER RESOURCES AND ENVIRONMENT

January 2014

Dear Friends:

Last year saw some of the most bitterly partisan political fighting in Washington in recent memory. However, the gridlock in Washington has not slowed my efforts to fight for Maine's businesses and industries on the national and international level. I will continue to visit and speak with Maine's small businesses and manufacturers to hear firsthand about their successes and challenges. This is an important part of my ongoing "Make it in Maine" agenda which consists of initiatives to boost domestic manufacturing and support job growth in our state.

In 2014, it will be my great honor to continue serving our nation's veterans as the Ranking Member of the House Veterans' Affairs Committee. Over the course of the last year, I worked with Representative Jeff Miller (R-Florida), the committee's chairman, to pass a number of bills important to veterans. Some that we passed would reduce the VA's disability claims backlog, help get veterans their compensation faster, and improve training and educational opportunities. One critical measure we advanced through the committee would ensure that all VA programs receive funding a year in advance so no veterans will have to worry about services being disrupted.

While I am proud of these accomplishments, I know there is still so much to do. I will continue to fight for new advances in areas such as veteran employment, veterans' health care, and the ongoing concerns with the VA claims backlog.

I believe Washington is at a crossroads. There are many members of Congress on both sides of the aisle that truly want to get things done for the people they represent. Congress needs to work together to get things done and make Washington work again. I continue to be committed to making that happen, and continue to regularly meet with Democrats, Republicans, and Independents to forge a way forward.

As we move forward into a new year, my highest priority remains ensuring that Mainers receive timely and quality constituent services. Whether you have a specific concern with a federal agency or need help connecting to resources, please don't hesitate to reach out to me at any of my offices. I also encourage you to visit my website (www.house.gov/michaud), where you can email me as well as connect with me on Facebook and Twitter.

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

With warmest regards,



Michael H. Michaud
Member of Congress

BANGOR:
6 STATE STREET, SUITE 101
BANGOR, ME 04401
PHONE: (207) 942-6935
FAX: (207) 942-5907

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

PRESQUE ISLE:
445 MAIN STREET
PRESQUE ISLE, ME 04769
PHONE: (207) 764-1038
FAX: (207) 764-1050



ANGUS S. KING, JR.
MAINE

359 DIXON STREET, 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 Holden
570 Main Road,
Holden, Maine 04429

Dear Friends,

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

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

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

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

Sincerely,



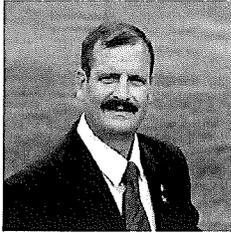
ANGUS S. KING, JR.
UNITED STATES SENATOR

AUGUSTA
4 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
293 US Route 1, Suite 1C
Scarborough, ME 041074
(207) 883-1588

100% recycled paper, 1-800-432-1599
Printed on Recycled Paper



House of Representatives

2 STATE HOUSE STATION

AUGUSTA, MAINE 04333-0002

(207) 287-1440

TTY: (207) 287-4469

David Johnson

107 Rooks Road

Eddington, ME 04428

(207)843-6929

djhouse20@gmail.com

January 2014

Dear Friends and Neighbors,

As the Second Regular Session of the Maine State Legislature convenes, I would like to thank you for granting me the opportunity to serve the citizens of Holden, and all of District 20, in the Maine House of Representatives. I look forward to continuing to serve on the Veterans and Legal Affairs Committee as we work on the legislation that has been submitted for our consideration.

The process for submitting bills for the second session is different than it was for those submitted to the first. During the first session, there are no formal limitations on the type or number of bills that may be submitted. In contrast, bills introduced in the second regular session are limited by the Constitution to budgetary matters, legislation of an emergency nature that must receive approval by the Legislative Council and Governor's bills.

Throughout this session, I will continue to advocate for greater government efficiency and accountability when issues concern the use of taxpayer dollars. In addition, job creation and making Maine a better place to do business will remain top priorities of mine.

I encourage you to visit the Legislature's website at <http://www.maine.gov/legis> for up-to-date bill status information, public hearing dates, and roll call votes on legislation. If you would like to sign up to receive my weekly e-newsletter, please send an e-mail to djhouse20@gmail.com.

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

Sincerely,

David Johnson

State Representative

TOWN OF HOLDEN, MAINE
INDEPENDENT AUDITORS' REPORT AND
FINANCIAL STATEMENTS

JUNE 30, 2013

TABLE OF CONTENTS

	Statement	Page
Independent Auditors' Report		3-4
Management's Discussion and Analysis		5-8
Basic Financial Statements		
<i>Government-wide Financial Statements:</i>		
Statement of Net Position	1	9
Statement of Activities	2	10
<i>Fund Financial Statements:</i>		
Balance Sheet – Governmental Funds	3	11
Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds	4	12-13
Notes to Financial Statements		14-21
Required Supplemental Information	Schedule	
Budgetary Comparison Schedule – General Fund	A	22
Other Supplemental Information		
Combining Balance Sheet – All Other Non-Major Funds	B	23
Statement of Revenues, Expenditures and Changes in Fund Balance – All Other Non-Major Funds	C	24
Schedule of Property Valuation, Assessments and Appropriations – General Fund	D	25
Schedule of Taxes Receivable	E	26

Maine Municipal Audit Services, PA

Mindy J. Cyr, CPA

Independent Auditors' Report

To the Town Council
Town of Holden
Holden, Maine

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

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to 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 and the aggregate remaining fund information of the Town of Holden, Maine, as of June 30, 2013, and the respective changes in financial position in accordance with accounting principles generally accepted in the United States of America.

3

Maine Municipal Audit Services, PA

Mindy J. Cyr, CPA

OTHER MATTERS

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5-8 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.

The budgetary comparison information on page 22 is required by accounting principles generally accepted in the United States of America. This 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. The budgetary comparison schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements.

Other Information

The other supplemental information section is the responsibility of management and the schedules 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 to the basic financial statements. In our opinion, the other supplemental information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Maine Municipal Audit Services, PA

Levant, Maine
September 13, 2013

Management's Discussion and Analysis
Fiscal Year Ended June 30, 2013

As management of the Town of Holden, Maine, we present this narrative as an overview and analysis of our annual financial statements for the year ending June 30, 2013. This information in conjunction with the notes to the financial statements can be considered when reading the Town's financial statements.

Financial Highlight

Total assets of the Town of Holden, as shown on the Statement of Net Assets, exceeded its liabilities by \$4,640,919.52 the government-wide Statement of Activities showed an increase in net assets of \$217,445.11 for the fiscal year. The ending fund balance for all governmental funds combined is \$1,901,649.41.

Overview of the Financial Statement

The Town of Holden's financial Statements are comprised of three components:

1) Government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. Other supplemental information to the basic financial statements is also provided.

Government-wide Financial Statements

The government-wide financial statements provide a broad overview of the Town of Holden's finances. Financial information is presented in two statements, Statement of Net Assets, and Statement of Activities.

The Statement of Net Assets presents information about the Town's assets and liabilities, with the difference between the two reported as net assets. Over time, changes in net assets (increases or decreases) may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The Statement of Activities presents information about how the Town's net assets have changed during the fiscal year. All changes in net assets are reported as soon as the change or event occurs, regardless of the timing of related cash requirements. This means that revenues and expenses are reported in this statement even if the resulting cash related movement does not occur until future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the statements distinguish between activities of the Town that are principally supported by taxes and intergovernmental activities (governmental activities) and those activities that recover all, or a significant portion of their costs through user fees and charges (business-type activities). Governmental activities report most of the Town's basic services including general administration, public safety (police, ambulance and fire), public works, (highway), sanitation and recreation programs. The Town does not currently report any business-type activities.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Holden, like other state and local governments, uses fund accounting to insure and demonstrate compliance with finance related legal requirements. Currently, the Town administers governmental funds only.

Governmental funds are used to report most of the Town's basic operational services. Operating expenses and revenues are recorded and the cumulative leftover balance of these activities, which is available for spending in subsequent years, is reported here. These funds are reported using an accounting method called modified accrual, 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 can help to determine what financial resources are available in the near future to finance the Town's activities.

Other Information

The combined and individual fund statements of governmental funds are presented immediately following the notes to the financial statements.

Financial Analysis of the Government's Funds

The Town of Holden uses fund accounting to segregate specific types of funds/projects and demonstrate compliance with related legal requirements.

Governmental funds

The focus of the Town of Holden governmental funds is to provide information on fiscal activity and balances of available resources. Each year the result of the expenses less revenues received is added to the beginning fund balance and any unreserved portion is available for spending at the government's discretion. As indicated in the Financial Highlights, the Town of Holden's governmental funds reported a combined ending fund balance of \$1,901,649.41.

The ending fund balance for all governmental funds combined is \$1,901,649.41. Of the \$1,901,649.41 balance, \$724,509.77 is reserved/non-spendable. This leaves an undesignated balance of \$1,177,139.64

Capital Assets

Capital Assets

The Town of Holden's investment in capital assets for its governmental type activities totaled \$3,777,406.00 as of June 30, 2013. These capital assets include land, buildings and improvements, vehicles, machinery and equipment, roads, bridges and sidewalks.

The Town maintains a number of reserve accounts to be used for replacement and acquisition of new assets for the purpose of providing public service. The following is a list of the Town's reserve/non-spendable account balances as of June 30, 2013:

Fire Department	\$ 43,272.23
Revaluation	412.86
Administration Equipment	5,303.42
Police Equipment	50,743.78
Highway Equipment	89,584.17
General Equipment	75,184.59
Growth Management	1,462.53
Municipal Building	184,795.40
Municipal Garage	38,632.30
Salt/Sand Building	28,035.75
Development Park	99,645.12
Old Town Hall	2,600.89
Cemetery Interest	3,302.00
Cemetery Land	13,620.74
Cemetery Trust	70,465.06
Holden Veteran's Memorial	3,368.05
Open Space	1,006.27
Conservation Commission	<u>4,017.54</u>
Total	\$715,452.70

Long Term Debt

The Town of Holden's long-term bond debt outstanding at fiscal year end totals \$1,095,234.37 an decrease of \$119,425.63. Detailed information of the Town's various long term debts can be viewed in the Notes to Financial Statements.

Special Conditions

Increased cost for practically all commodities has affected the overall cost of operations for the Town. We have experienced, as all Holden residents have, increased cost in heating fuel, gas and diesel, electrical, paper products, mailing cost, and operating equipment. In addition the State has started reducing some revenue sources to the Towns, which may also effect our overall fund situation. The Town is closely watching the budget, revenue sources and State funding and making every attempt to operate within budget.

Requests for Information

Requests for Information

Questions and/or requests for additional information concerning these financial reports can be addressed to the Town Manager, 570 Main Road, Holden, ME 04429, telephone 843-5151.

Sincerely,

John W. Butts
John Butts
Town Manager

Town of Holden, Maine
Statement of Net Position
June 30, 2013

	Governmental Activities
ASSETS:	
Cash and cash equivalents	\$ 1,265,511.34
Investments	620,811.50
Accounts receivable	34,789.75
Taxes receivable	2,312.23
Tax liens receivable	129,700.35
Inventory	7,950.00
Capital assets, net of accumulated depreciation	3,015,256.00
Non-depreciable capital assets	762,150.00
<i>Total assets</i>	5,838,481.17
LIABILITIES:	
Accounts payable	26,225.09
Accrued liabilities	1,791.96
Prepaid property taxes	11,402.17
Accrued wages	14,396.54
Accrued interest	9,253.54
<i>Non-current liabilities:</i>	
Accrued compensated absences	39,257.98
Due within one year	118,724.65
Due in more than one year	976,509.72
<i>Total liabilities</i>	\$ 1,197,561.65
NET POSITION:	
Invested in capital assets, net of debt	\$ 2,672,918.09
Restricted	79,302.11
Unrestricted	1,888,699.32
TOTAL NET POSITION	\$ 4,640,919.52

The accompanying notes are an integral part of this statement.

Town of Holden, Maine
Statement of Activities
For the Year Ended June 30, 2013

	Net (Expense) Revenue and Changes					
	Program Revenues			In Net Assets		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Primary Government	Total
<i>Governmental activities:</i>						
General government	\$ 176,850.35	\$ 19,176.30	\$ -	\$ -	(157,674.05)	\$ (157,674.05)
Administration	323,505.50	-	-	-	(323,505.50)	(323,505.50)
Public safety	681,283.68	-	-	-	(681,283.68)	(681,283.68)
Sanitation	139,148.35	-	-	-	(139,148.35)	(139,148.35)
Public works	393,523.29	-	39,048.00	-	(354,475.29)	(354,475.29)
Municipal building	3,261.39	-	-	-	(3,261.39)	(3,261.39)
Health and welfare	23,802.84	-	-	5,278.44	(18,524.40)	(18,524.40)
Education	2,333,200.12	-	-	-	(2,333,200.12)	(2,333,200.12)
County tax	315,891.76	-	-	-	(315,891.76)	(315,891.76)
Other	197,688.72	-	979.76	1,821.16	(194,887.80)	(194,887.80)
Interest on long-term debt	39,704.73	-	-	-	(39,704.73)	(39,704.73)
Depreciation	197,416.00	-	-	-	(197,416.00)	(197,416.00)
Total governmental activities	\$ 4,825,276.73	\$ 19,176.30	\$ 40,027.76	\$ 7,099.60	(4,758,973.07)	(4,758,973.07)

<i>General revenues:</i>		
Property taxes, levied for general purposes	3,902,295.86	3,902,295.86
Excise taxes	616,481.33	616,481.33
Interest and lien fees	19,546.92	19,546.92
Licenses and permits	21,466.00	21,466.00
<i>Grants and contributions not restricted to specific programs:</i>		
State revenue sharing	209,570.68	209,570.68
Other	77,226.00	77,226.00
Unrestricted investment earnings	(49,428.65)	(49,428.65)
Miscellaneous revenues	179,260.04	179,260.04
Total general revenues and transfers	4,976,418.18	4,976,418.18
<i>Changes in net position</i>		
NET POSITION - BEGINNING	4,423,474.41	4,423,474.41
NET POSITION - ENDING	\$ 4,640,919.52	\$ 4,640,919.52

The accompanying notes are an integral part of this statement.

**Town of Holden, Maine
Balance Sheet
Governmental Funds
June 30, 2013**

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:			
Cash and cash equivalents	\$ 1,265,511.34	\$ -	\$ 1,265,511.34
Investments	620,811.50	-	620,811.50
Accounts receivable	34,200.75	589.00	34,789.75
Taxes receivable	2,312.23	-	2,312.23
Tax liens receivable	129,700.35	-	129,700.35
Interfund receivables	589.00	71,352.11	71,941.11
Inventory	7,950.00	-	7,950.00
TOTAL ASSETS	\$ 2,061,075.17	\$ 71,941.11	\$ 2,133,016.28
LIABILITIES AND FUND BALANCES:			
<i>Liabilities:</i>			
Accounts payable	\$ 26,225.09	\$ -	\$ 26,225.09
Accrued liabilities	1,791.96	-	1,791.96
Prepaid property taxes	11,402.17	-	11,402.17
Accrued wages	14,396.54	-	14,396.54
Interfund payables	71,352.11	589.00	71,941.11
Deferred property taxes	105,610.00	-	105,610.00
<i>Total liabilities</i>	<i>230,777.87</i>	<i>589.00</i>	<i>231,366.87</i>
<i>Fund balances:</i>			
Non-spendable	7,950.00	-	7,950.00
Restricted	-	71,352.11	71,352.11
Assigned	645,207.66	-	645,207.66
Unassigned	1,177,139.64	-	1,177,139.64
<i>Total fund balances</i>	<i>1,830,297.30</i>	<i>71,352.11</i>	<i>1,901,649.41</i>
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,061,075.17	\$ 71,941.11	
<i>Amounts reported for governmental activities in the statement of net position (Stmnt. 1) are different because:</i>			
Depreciable and non-depreciable capital assets as reported in Statement 1			3,777,406.00
Long-term liabilities, including bonds payable, as reported on Statement 1			(1,095,234.37)
Accrued interest on long-term debt as reported on Statement 1			(9,253.54)
Accrued compensated absences			(39,257.98)
Deferred property taxes not reported on Statement 1			105,610.00
NET POSITION OF GOVERNMENTAL ACTIVITIES			\$ 4,640,919.52

The accompanying notes are an integral part of this statement.

Town of Holden, Maine
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2013

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES:			
Property taxes	\$ 3,891,381.86	\$ -	\$ 3,891,381.86
Excise taxes	616,481.33	-	616,481.33
Intergovernmental revenue	332,102.88	1,821.16	333,924.04
Charges for services	19,176.30	-	19,176.30
Investment income	6,290.19	1,329.81	7,620.00
Interest and lien fees	19,546.92	-	19,546.92
Licenses and permits	21,466.00	-	21,466.00
Other revenue	179,260.04	-	179,260.04
<i>Total revenues</i>	<u>5,085,705.52</u>	<u>3,150.97</u>	<u>5,088,856.49</u>
EXPENDITURES:			
General government	167,049.58	-	167,049.58
Administration	323,505.50	-	323,505.50
Public safety	742,733.68	-	742,733.68
Sanitation	139,148.35	-	139,148.35
Public works	594,792.29	-	594,792.29
Municipal building	3,261.39	-	3,261.39
Health and welfare	23,802.84	-	23,802.84
Education	2,333,200.12	-	2,333,200.12
County tax	315,891.76	-	315,891.76
Debt service	160,503.21	-	160,503.21
Grant expenditures	-	4,370.20	4,370.20
Unclassified	551.50	-	551.50
Reserve accounts	450,431.00	-	450,431.00
<i>Total expenditures</i>	<u>5,254,871.22</u>	<u>4,370.20</u>	<u>5,259,241.42</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>(169,165.70)</u>	<u>(1,219.23)</u>	<u>(170,384.93)</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	100.00	-	100.00
Operating transfers (out)	-	(100.00)	(100.00)
Unrealized gain (loss)	(56,705.90)	(342.75)	(57,048.65)
<i>Total other financing sources (uses)</i>	<u>(56,605.90)</u>	<u>(442.75)</u>	<u>(57,048.65)</u>
<i>Net change in fund balances</i>	<u>(225,771.60)</u>	<u>(1,661.98)</u>	<u>(227,433.58)</u>
FUND BALANCES - BEGINNING	<u>2,056,068.90</u>	<u>73,014.09</u>	<u>2,129,082.99</u>
FUND BALANCES - ENDING	<u>\$ 1,830,297.30</u>	<u>\$ 71,352.11</u>	<u>\$ 1,901,649.41</u>

The accompanying notes are an integral part of this statement.

Town of Holden, 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 (Stmt. 4)	\$ (227,433.58)
Amounts reported for governmental activities in the Statement of Activities (Stmt. 2) are different due to the following items:	
Depreciation expense recorded on Statement of Activities, yet not required to be recorded as expenditures on governmental funds	(197,416.00)
Capital outlays expensed on the Governmental Funds report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 2)	520,014.00
Disposition of fixed assets recorded on the Statement of Activities (Stmt. 2) yet not considered on the Fund Statement (Stmt. 4)	
Revenues in the Statement of Activities (Stmt. 2) that do not provide current financial resources are not reported as revenues in the funds. More specifically, this amount represents the change in deferred property taxes.	10,914.00
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. More specifically, this represents the net amount of principal reduction in debt service made during the fiscal year.	119,425.63
Change in accrued compensated absences	(9,800.77)
Change in accrued interest expense	1,741.83
<hr/>	
Changes in net position of governmental activities (see Stmt. 2)	\$ 217,445.11

The accompanying notes are an integral part of this statement.

**TOWN OF HOLDEN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2013**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Town of Holden, Maine (the Town) was incorporated on April 13, 1852. The Town operates under a town council – town manager form of government and is incorporated under the laws of the State of Maine.

The accounting policies of the Town conform to U.S. generally accepted accounting principles (GAAP) as applicable to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

GASB Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – For State and Local Governments*, and its amendments, established new financial reporting requirements for governments and caused the Town to restructure much of the information presented in the past. The more significant of the government’s accounting policies are described below.

In evaluating how to define the Town for financial purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in GASB Statement No. 14 *The Financial Reporting Entity* as amended by GASB Statement No. 39. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body’s ability to exercise oversight responsibility. Based on the criteria, it was determined that no other entities should be included in the Town’s financial statements.

B. Basis of Presentation

The Town’s basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town’s major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type.

Government-Wide Financial Statements

The Government-wide financial statements consist of a Statement of Net Position and a Statement of Activities and reports information on all of the non-fiduciary activities of the Town as a whole.

The Statement of Net Position reports all financial and capital resources of the Town and reports the difference between assets and liabilities, as “net position” not fund balance or equity. The Statement of Activities shows the degree to which the direct expenses of a given function or segment are offset by program revenue and reflects the “net (expense) revenue” of the Town’s individual functions before applying general revenues. The Town has elected not to allocate indirect costs among programs. Program revenues include 1) charges to customers for services and 2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues.

**TOWN OF HOLDEN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2013**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the Government-wide financial statements. The focus of governmental and proprietary fund financial statements is on major funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements, with non-major funds being aggregated and displayed in a single column. The General Fund is always a major fund.

Because of the basis of accounting and reporting differences, summary reconciliations to the Government-wide financial statements are presented at the end of each applicable fund financial statement.

C. Measurement Focus and Basis of Accounting

Governmental Fund Types

General Fund – The general fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund – Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for a specified purpose.

Permanent Fund – This fund is used to account for financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs. A permanent fund would be used, for example, to account for the perpetual care endowment of a municipal cemetery.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting is a conceptual description of the timing of the accounting measurements made.

The Government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting, in accordance with GASB #34. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the grantor have been met.

**TOWN OF HOLDEN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2013**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

As a general rule, the effect of interfund activity has been eliminated from the Government-wide financial statements.

Governmental Fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis concept, revenues are recognized when they become measurable (estimable as to the net amount to be collected) and available as current assets. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

When both restricted and unrestricted resources are available, it is the government's policy to use restricted resources first and then unrestricted resources as they are needed.

D. Budgets and Budgetary Accounting

Formal budgetary accounting is employed as a management control for the general fund only. Annual operating budgets are adopted each fiscal year by the registered voters of the Town at their annual Town meeting. Budgets are established in accordance with generally accepted accounting principles. Budgetary control is exercised at the town council level. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Town Council or required by law.

E. Assets, Liabilities, Fund Equity, Revenue, Expenditures and Expenses

Cash and Cash Equivalents

Cash and cash equivalents include currency on hand, demand deposits with financial institutions, and other accounts with an original maturity of three months or less when purchased. Investments are recorded at fair value.

Interfund Receivables and Payables

Short-term advances between funds are accounted for in the appropriate interfund receivable and payable accounts.

Capital Assets and Depreciation

Capital assets, which include property, plant, equipment and infrastructure assets (roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The Town defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical costs or estimated historical costs if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

**TOWN OF HOLDEN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2013**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	20-40
Infrastructure	30-50
Machinery and Equipment	3-15

Net Position and Fund Balances

In the Government-wide financial statements, the difference between the Town's total assets and total liabilities represents net position. Net position displays three components – invested in capital assets, net of related debt; restricted (distinguished between major categories of restrictions); and unrestricted. Unrestricted net position represents the net assets available for future operations.

In the Fund financial statements, governmental funds report reservations of fund balances for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. These designations are categorized as follows:

Non-spendable – Funds that are not in spendable form, such as funds that are legally required to be maintained in tact (corpus of a permanent fund).

Restricted – Funds that are restricted for use by an external group, the federal government, or other governing documents.

Assigned – Funds intended to be used for specific purposes set by the Town Council.

Unassigned – Funds available for any purpose.

Deferred Revenue

Deferred revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue arises when the Town receives resources before it has legal claim to them. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

**TOWN OF HOLDEN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2013**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property Taxes

Property taxes for the current year were committed on August 1, 2012, on the assessed value listed as of April 1, 2012, for all real and personal property located in the Town. Payment of taxes was due on September 7, 2012 and March 2, 2013, with interest at 7% on all tax bills unpaid as of the due date.

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 \$10,062.82 for the year ended June 30, 2013.

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.

Risk Management

The Town pays insurance premiums to certain agencies to cover risks that may occur in normal operations. The Town purchases employee fidelity bond coverage. There have been no significant reductions in insurance coverage from the prior year. No settlements of claims have exceeded insurance coverage in the current year.

The Town is a member of the Maine Municipal Association – Worker Compensation Trust Fund (“Fund”). The Fund was created to formulate, develop and administer a program of modified self-funding for the Fund’s membership, obtain lower costs for worker compensation coverage and develop a comprehensive loss control program. The Town pays an annual premium to the Fund for its workers compensation coverage. The Town’s agreement with the Fund provides that the Fund will be self-sustaining through member premiums and will provide, through commercial companies reinsurance contracts, individual stop loss coverage for member Towns’ claims in excess of \$400,000, with an excess limit of \$2,000,000.

The Town is a member of the Maine Municipal Association – Property Casualty Pool (“Pool”). The Pool was created to obtain lower rates for its members. The Town pays an annual premium for its property and liability coverage. Under the property coverage portion of the Pool, coverage is provided, after the deductible is met, to \$200,000,000. Under the liability portion of the Pool, coverage is provided, after the deductible is met, to \$1,000,000.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Estimates are used to determine depreciation expense. Actual results could differ from those estimates.

**TOWN OF HOLDEN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2013**

2. DEPOSITS AND INVESTMENTS

Deposits

Custodial credit risk of deposits is the risk that, in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a formal policy with respect to custodial credit risk.

GASB Statement No. 40 directs that deposits be disclosed as exposed to custodial credit risk if they are not covered by depository insurance and the deposits are either uncollateralized or collateralized by securities held by the pledging financial institution's trust department but not in the Town's name. At June 30, 2013, cash deposits totaled \$1,308,776.99 and had a carrying value of \$1,265,511.34. Of the deposited amounts, \$250,000 per bank was protected by depository insurance with additional protection provided by securities held in the Town's name through the financial institution. Accordingly, the Town was not exposed to custodial credit risk at June 30, 2013.

Investments

The Town's investment policies follow state statutes. At June 30, 2013, the Town had invested funds of \$620,811.50, all of which were US Government Obligations through People's United Bank.

3. CAPITAL ASSETS

Governmental activities:	Balance 7/1/12	Additions	Deletions	Balance 6/30/13
Capital assets not being depreciated:				
Land	\$ 762,150.00	\$ -	\$ -	\$ 762,150.00
Capital assets being depreciated:				
Water lines	1,100,000.00	-	-	1,100,000.00
Buildings & improvements	1,021,269.00	-	-	1,021,269.00
Equipment	313,515.00	82,542.00	-	396,057.00
Vehicles	986,601.00	248,145.00	-	1,234,746.00
Roads & bridges	1,091,462.00	189,327.00	-	1,280,789.00
 Total capital assets	 5,274,997.00	 520,014.00	 -	 5,795,011.00
Less accumulated depreciation				
Water lines	(191,890.00)	(14,667.00)	-	(206,557.00)
Buildings/impr.	(453,144.00)	(26,993.00)	-	(480,137.00)
Equipment	(147,413.00)	(39,530.00)	-	(186,943.00)
Vehicles	(825,170.00)	(64,995.00)	-	(890,165.00)
Roads & bridges	(202,572.00)	(51,231.00)	-	(253,803.00)
Total accumulated depreciation	(1,820,189.00)	(197,416.00)	-	(2,017,605.00)
Total capital assets, net	3,454,808.00	322,598.00	-	3,777,406.00
 Governmental activities				
Capital assets, net	<u>\$ 3,454,808.00</u>	<u>\$ 322,598.00</u>	<u>\$ -</u>	<u>\$ 3,777,406.00</u>

**TOWN OF HOLDEN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2013**

3. CAPITAL ASSETS (CONTINUED)

Depreciation expense can be allocated to departments as follows:

Public safety	\$ 59,442.00
Public works	109,149.00
Town wide	17,158.00
Water lines	<u>14,667.00</u>
	<u>\$ 197,416.00</u>

4. LONG-TERM DEBT

Long-term liability activity for the year ended June 30, 2013, was as follows:

Description	Balance 7/1/2012	Additions	(Reductions)	Balance 6/30/2013
Governmental activities:				
General obligation bonds payable:				
People's United Bank, 4.476% dated 7/21/03, payable annually qualified tax exempt obligation	\$ 66,163.00	\$ -	\$ (33,097.61)	\$ 33,065.39
Bond issued 5/27/99, annual payments, varied interest 4.039%-5.289%	821,282.00	-	(30,840.00)	790,442.00
People's United Bank, 4.125%, dated 2010, due monthly until 2025	87,725.00	-	(7,837.84)	79,887.16
People's United Bank, 2.25%, dated 2/28/2012, due annually until 2016	239,490.00	-	(47,650.18)	191,839.82
Total	<u>\$ 1,214,660.00</u>	<u>\$ -</u>	<u>\$ (119,425.63)</u>	<u>\$ 1,095,234.37</u>

The annual future principal payment requirement for bonds payable outstanding as of June 30, 2013, is as follows:

Year ending June 30,	Governmental Activities
2014	\$ 118,724.65
2015	88,687.88
2016	91,855.55
2017	90,510.13
2018	46,679.00
2019-2023	272,363.00
2024-2028	315,310.16
2029-2030	<u>71,104.00</u>
Total	<u>\$ 1,095,234.37</u>

**TOWN OF HOLDEN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2013**

5. PENDING LITIGATION

According to Town management, there are no matters that would result in adverse losses, claims, or assessments against the Town through the date of the audit report.

6. ASSIGNED BALANCES

The Town Council has the authority to assign amounts for specific future purposes. Approved assigned balances at June 30, 2013 consist of:

Account	Balance 7/1/2012	Total Revenue/ Receipts	Total Appropriations/Uses	Balance 6/30/2013
Fire department	\$ 227,468.99	\$ 619.12	\$ (184,815.88)	\$ 43,272.23
Revaluation	407.16	7.69	(1.99)	412.86
Admin equipment	4,500.78	804.62	(1.98)	5,303.42
Police equipment	35,156.90	15,781.59	(194.71)	50,743.78
Highway equipment	28,804.05	61,014.79	(234.67)	89,584.17
General equipment	191,940.25	2,390.50	(119,146.16)	75,184.59
Growth management	1,442.31	27.23	(7.01)	1,462.53
Municipal building	192,673.41	3,457.80	(11,335.81)	184,795.40
Municipal garage	52,719.28	719.41	(14,806.39)	38,632.30
Salt/sand storage	27,898.21	522.08	(384.54)	28,035.75
Conservation commission	3,962.01	74.81	(19.28)	4,017.54
Development park	98,267.72	1,855.57	(478.17)	99,645.12
Old town hall	4,438.99	68.99	(1,907.09)	2,600.89
Cemetery interest	3,256.36	61.49	(15.85)	3,302.00
Cemetery land	13,432.46	253.64	(65.36)	13,620.74
Open space	-	1,007.85	(1.58)	1,006.27
Holden veteran's memorial	2,825.30	557.28	(14.53)	3,368.05
Totals	<u>\$ 889,194.18</u>	<u>\$ 89,224.46</u>	<u>\$(333,431.00)</u>	<u>\$ 644,987.64</u>

7. EXPENDITURES OVER APPROPRIATIONS

For the year ended June 30, 2013, there were no expenditures that exceeded appropriations for the Town.

8. PERC JOINT VENTURE

The Town owns a minority interest in a joint venture managed by the Municipal Review Committee, Inc. (MRC). The assets of the joint venture include cash and future interests relating to the PERC plant in Orrington, Maine. The value of the Town's interest in the joint venture as of June 30, 2013, cannot be determined.

9. SUBSEQUENT EVENTS

Management has made an evaluation of subsequent events to and including the audit report date, which was the date the financial statements were available to be issued, and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of the financial statements.

Town of Holden, Maine
General Fund
Budgetary Comparison Schedule
For the Year Ended June, 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget- Positive (negative)
REVENUES:				
Property taxes	\$ 3,883,283.31	\$ 3,883,283.31	\$ 3,891,381.86	\$ 8,098.55
Excise taxes	498,500.00	498,500.00	616,481.33	117,981.33
Intergovernmental revenue	283,947.51	283,947.51	332,102.88	48,155.37
Charges for services	14,500.00	14,500.00	19,176.30	4,676.30
Investment income	6,000.00	6,000.00	6,290.19	290.19
Interest and lien fees	10,000.00	10,000.00	19,546.92	9,546.92
Licenses and permits	17,500.00	17,500.00	21,466.00	3,966.00
Other revenues	141,400.00	145,100.00	179,260.04	34,160.04
<i>Total revenues</i>	<u>4,855,130.82</u>	<u>4,858,830.82</u>	<u>5,085,705.52</u>	<u>226,874.70</u>
EXPENDITURES:				
General government	194,298.00	194,298.00	167,049.58	27,248.42
Administration	336,230.00	336,230.00	323,505.50	12,724.50
Public safety	784,473.00	784,473.00	742,733.68	41,739.32
Sanitation	135,500.00	139,200.00	139,148.35	51.65
Public works	613,700.00	613,700.00	594,792.29	18,907.71
Municipal buildings	3,550.00	3,550.00	3,261.39	288.61
Health and welfare	23,266.00	23,266.00	23,802.84	(536.84)
Education	2,333,201.00	2,333,201.00	2,333,200.12	0.88
County tax	315,900.00	315,900.00	315,891.76	8.24
Debt service	161,350.00	161,350.00	160,503.21	846.79
Unclassified	1,600.00	1,600.00	551.50	1,048.50
Reserve accounts	117,000.00	1,006,194.18	450,431.00	555,763.18
<i>Total expenditures</i>	<u>5,020,068.00</u>	<u>5,912,962.18</u>	<u>5,254,871.22</u>	<u>658,090.96</u>
Excess (deficiency) of revenues over (under) expenditures	(164,937.18)	(1,054,131.36)	(169,165.70)	(431,216.26)
OTHER FINANCING SOURCES (USES):				
Operating transfers in	-	-	100.00	100.00
Unrealized gain (loss) on investments	-	-	(56,705.90)	(56,705.90)
<i>Total other financing sources</i>	-	-	<u>(56,605.90)</u>	<u>(56,605.90)</u>
<i>Net changes in fund balances</i>	(164,937.18)	(1,054,131.36)	(225,771.60)	(487,822.16)
FUND BALANCES - BEGINNING			<u>2,056,068.90</u>	
FUND BALANCES - ENDING			<u>\$ 1,830,297.30</u>	

Town of Holden, Maine
 Combining Balance Sheet - All Other Non-Major Governmental Funds
 June 30, 2013

	Special Revenue Fund	Permanent Fund	Total Other Governmental Funds
ASSETS:			
Grants receivable	\$ 589.00	\$ -	\$ 589.00
Interfund Receivables	-	71,352.11	71,352.11
TOTAL ASSETS	\$ 589.00	\$ 71,352.11	\$ 71,941.11
LIABILITIES AND FUND BALANCE:			
<i>Liabilities:</i>			
Interfund Payables	\$ 589.00	\$ -	\$ 589.00
<i>Total liabilities</i>	589.00	-	589.00
<i>Fund Balance:</i>			
Non-spendable	-	71,352.11	71,352.11
<i>Total fund balance</i>	-	71,352.11	71,352.11
TOTAL LIABILITIES AND FUND BALANCES	\$ 589.00	\$ 71,352.11	\$ 71,941.11

Town of Holden, Maine
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
All Other Non-Major Governmental Funds
For the Year Ended June 30, 2013

	Special Revenue Fund	Permanent Fund	Total Other Governmental Funds
REVENUES:			
Intergovernmental	\$ 1,821.16	\$ -	\$ 1,821.16
Interest income	-	1,329.81	1,329.81
<i>Total revenues</i>	<u>1,821.16</u>	<u>1,329.81</u>	<u>3,150.97</u>
EXPENDITURES:			
Grant expenditures	4,370.20	-	4,370.20
<i>Total expenditures</i>	<u>4,370.20</u>	<u>-</u>	<u>4,370.20</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(2,549.04)</u>	<u>1,329.81</u>	<u>(1,219.23)</u>
OTHER FINANCING SOURCES (USES) OF FUNDS:			
Transfers in (out)	\$ -	\$ (100.00)	\$ (100.00)
Unrealized gain(loss) on investments	-	(342.75)	(342.75)
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>(442.75)</u>	<u>(442.75)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>(2,549.04)</u>	<u>887.06</u>	<u>(1,661.98)</u>
FUND BALANCE - BEGINNING OF YEAR	<u>2,549.04</u>	<u>70,465.05</u>	<u>73,014.09</u>
FUND BALANCE - END OF YEAR	<u>\$ -</u>	<u>\$ 71,352.11</u>	<u>\$ 71,352.11</u>

Schedule D

Town of Holden, Maine
 Schedule of Property Valuation, Assessment and Appropriations
 For the Year Ended June 30, 2013

<i>Assessed Valuation:</i>	
Real estate valuation	\$ 276,571,250.00
Personal property valuation	<u>2,801,650.00</u>
Total valuation	<u>279,372,900.00</u>
<i>Tax Commitment:</i>	
Tax assessment at \$13.90 per thousand	<u>3,883,283.31</u>
<i>Reconciliation of Commitment with Appropriation:</i>	
Current year tax commitment, as above	3,883,283.31
Appropriated from fund balance	175,000.00
Estimated revenues	<u>971,847.51</u>
Appropriations per original budget	<u>5,030,130.82</u>
<i>Overlay</i>	<u>(10,062.82)</u>
TOTAL APPROPRIATIONS	<u>\$ 5,020,068.00</u>

Town of Holden, Maine
Schedule of Taxes and Tax Liens Receivable
June 30, 2013

<i>Taxes receivable</i>			
2012	\$	1,096.02	
2011		711.36	
2010		<u>504.85</u>	
			\$ 2,312.23
 <i>Tax liens receivable</i>			
2012		81,588.29	
2011		<u>48,112.06</u>	
			<u>129,700.35</u>
TOTAL TAXES AND TAX LIENS RECEIVABLE			\$ <u>132,012.58</u>

TOWN WARRANT

To Gene Worcester, Police Chief of the Town of Holden, in the County of Penobscot:

Greetings:

In the name of the State of Maine you are hereby required to notify and warn the voters of the Town of Holden in said Penobscot County, qualified by law to vote in Town affairs, to meet at the Holden Municipal Building on Tuesday, June 10, 2014 at seven o'clock in the forenoon (7:00 a.m.), then and there to act on Articles 1 and 2 set out below:

And to notify and warn said voters to meet at the Holden Elementary School on Wednesday, June 11, 2014 at seven o'clock in the evening (7:00 p.m.), then and there to act on Article 3 through all of said Articles being set out as follows to wit:

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

ARTICLE 2. To elect all necessary Town Officials by secret ballot (Two Councilors, for three-year term; One School Administrative District 63 Director for three year term and One School Administrative District 63 Director for one year term).

Note: The polls for voting on Article 2 will be open from 7:00 a.m. until 8:00 p.m. on Tuesday June 10, 2014.

A person who is not registered as a voter may not vote in any election.

ARTICLE 3. To see what sum the Town will vote to raise and appropriate for the support of GENERAL GOVERNMENT.

Account Name	Town Council Recommends	Budget Committee Recommends
Elected Officials	\$ 10,245	\$ 10,245
Assessing	39,260	39,260
Elections	1,800	1,800
Old Town Hall	1,860	1,860
DeBeck Park	1,620	1,620
Professional Services	49,550	49,550
Health and Welfare	98,995	98,995
Reserve Funds	177,000	182,000
Contingency	15,000	15,000
Total General Government	\$ 395,330	\$ 400,330

ARTICLE 4. To see what sum the Town will vote to raise and appropriate for the support of TOWN OFFICE ADMINISTRATION.

Account Name	Town Council Recommends	Budget Committee Recommends
Town Manager	\$ 81,965	\$ 81,965

Administration	229,815	229,815
Total Office Administration	\$ 311,780	\$ 311,780

ARTICLE 5. To see what sum the Town will vote to raise and appropriate for the support of CODE ENFORCEMENT.

Account Name	Town Council Recommends	Budget Committee Recommends
Code Enforcement	\$ 46,555	\$ 46,555
Total Code/Planning	\$ 46,555	\$ 46,555

ARTICLE 6. To see what sum the Town will vote to raise and appropriate for the support of FIRE DEPARTMENT.

Account Name	Town Council Recommends	Budget Committee Recommends
Fire Department	\$ 475,025	\$ 475,025
Total Fire Department	\$ 475,025	\$ 475,025

ARTICLE 7. To see what sum the Town will vote to raise and appropriate for the support of POLICE DEPARTMENT.

Account Name	Town Council Recommends	Budget Committee Recommends
Animal Control	\$ 8,000	\$ 8,000
Police Department	361,580	361,580
Total Police Department	\$ 369,580	\$ 369,580

ARTICLE 8. To see what sum the Town will vote to raise and appropriate for the support of PUBLIC WORKS.

Account Name	Town Council Recommends	Budget Committee Recommends
Public Works	\$ 476,310	\$ 476,310
Cemeteries	13,200	13,200
Veteran's Memorial	2,490	2,490
Miscellaneous (Road Improvements)	257,700	257,700
Total Public Works	\$ 747,700	\$ 747,700

ARTICLE 9. To see what sum the Town will vote to raise and appropriate for the support of SANITATION.

	Town Council	Budget Committee
Account Name	Recommends	Recommends
Sanitation	\$ 158,520	\$ 158,520

ARTICLE 10. To see if the Town will vote to increase the property tax levy limit established for the Town under 30-A M. R. S. § 5721-A in the event that the municipal budget approved under the preceding articles will result in a property tax levy that is greater than the property tax levy limit.

Note: § 5721-A (7) requires that the vote on the foregoing article must be by a written ballot.

ARTICLE 11. To see if the Town will vote to authorize the Town Council to make transfers and disbursements from Undesignated Fund Balance, Reserve Funds, Trust Funds, Special Revenue Funds and Capital Improvement Funds for the purpose of local matching funds and other municipal purposes as voted by 3/5 of the members of the Council.

ARTICLE 12. To see if the Town will vote to appropriate One Hundred Thousand Dollars (\$100,000.00) from Undesignated Fund Balance or from General Obligation borrowing for technical assistance for the I-395/Route 9 connector project and authorize the Town Council, by the affirmative vote of 3/5 of the members of the Council, to expend the funds as they deem appropriate for this purpose.

ARTICLE 13. Shall the following reserve accounts be combined?

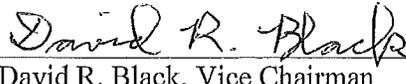
Conservation Commission and Open Space Conservation to be call Conservation Reserve.

ARTICLE 14. Shall the following reserve accounts be combined?

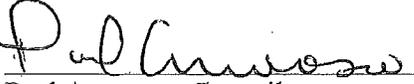
Municipal Building, Municipal Garage, and Sand/Salt Storage Building to be call Municipal Building Reserve.

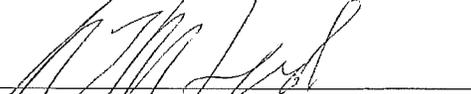
Given under our hands on this 19 day of May, 2014


Robert Harvey, Chairman


David R. Black, Vice Chairman


Tom Copeland, Councilor


Paul Amoroso, Councilor


Ralph McLeod, Councilor

A TRUE COPY ATTEST:
Gene Worcester, Police Officer