



2019

Town Report

For the Citizens and Taxpayers
of Holden

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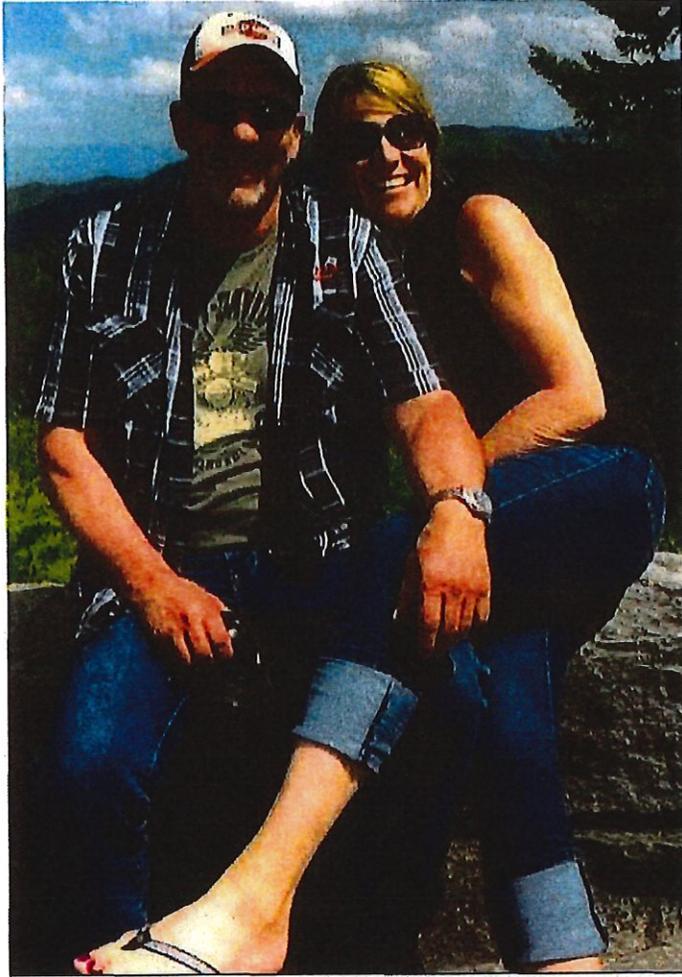
ONE HUNDRED SIXTY-SEVENTH
ANNUAL REPORT
OF
MUNICIPAL OFFICERS
OF THE
TOWN OF HOLDEN

TOWN ELECTION
HOLDEN MUNICIPAL BUILDING

TUESDAY, JUNE 9, 2020
VOTING BEGINS AT 7:00 A.M.
POLLS CLOSE AT 8:00 P.M.

TOWN MEETING
HOLDEN ELEMENTARY SCHOOL
WEDNESDAY, JUNE 10, 2020
7:00 P.M.

PLEASE KEEP THIS REPORT
BRING IT TO THE MEETING WITH YOU



BRUCE DOWLING
TOWN DEDICATION 2019

This year the Town Report is dedicated to Holden's longest serving employee, Bruce Dowling. After serving as a Marine in the United States Military for four years Bruce began his employment with the Town of Holden in 1982 as the Town Sexton and two short years later, he was promoted to Foreman of Holden's Highway Department. Over that time, Bruce married his wife Carole and raised two children, Rachel and Kenneth. Kenneth followed in Bruce's footsteps working for the Town of Holden as a part-time Police Officer, while serving full time in the Air National Guard. Working in the Highway Department for 38 years, there isn't a culvert or road in town that hasn't been replaced, built, rebuilt, plowed, or made better by Bruce and his efforts over the many years. Holden would not be the community it is today without the dedication Bruce has provided while missing holidays, birthdays, weekends, and many days straight spent in the cab of a plow truck making Holden safer for its residents. On behalf of the Town of Holden, we thank him and his family for his outstanding service to our community and dedicate the 2019 Town Report to him.

PHONE NUMBERS

Ambulance or Rescue	911
Fire Department (to report a fire)	911
Police Services	911
State Police (Bangor Barracks)	941-8530
Non-emergency Police	945-4636

Holden Website	www.holdenmaine.com
Holden School	843-7828
Holbrook School	843-7769
Superintendent of Schools	843-7851
Town Office	843-5151
Town Fax	843-5153
Town Garage	843-7231
County Commissioners	942-4486
Animal Control	843-5442
Holden Fire Department	843-6737
Holden Post Office	843-6474
Holden Police Department	843-5442
Penobscot Registry of Deeds	942-8797
Pine Tree Waste Inc Trash	1-800-639-6205
Game Warden (State Police Dispatch)	866-2121

HOLIDAY SCHEDULE

JULY 1, 2020 --- JUNE 30, 2021

These are legal holidays and the Town Office is closed.

Independence Day	Friday, July 3
Labor Day	Monday, September 7
Columbus Day	Monday, October, 12
Veterans Day	Wednesday, November, 11
Thanksgiving Day	Thursday, November 26
Thanksgiving	Friday, November 27
Christmas Day	Friday, December 25
New Year's Day	Friday, January 1
Martin Luther King, Jr. Birthday	Monday, January 18
Presidents Day	Monday, February 15
Patriots Day	Monday, April 19
Memorial Day	Monday, May 31

COUNCIL MEETINGS:

3rd Monday of the month at 6:00 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. with a trash sticker placed around the neck of the bag.

PLANNING BOARD:

2nd Tuesday of the month at 6:00 P.M. in the conference room at the Municipal Building.

MUNICIPAL OFFICE HOURS:

Mon., Tue., Thur. & Fri. 8 A.M.-5 P.M.
Wednesday 7:30-6:00 P.M.

MUNICIPAL OFFICIALS

ELECTED: COUNCIL (3 - Year Terms)

Thomas Copeland, Chair	Term expires June, 2022
David R. Black, Vice-Chair	Term expires June, 2021
Ryan Carey	Term expires June, 2022
Robert Harvey	Term expires June, 2020
Patricia Sirois	Term expires June, 2020

SCHOOL ADMISTRATIVE DISTRICT 63 DIRECTORS (3 - Year Terms)

Heather Charity	Term expires June, 2021
John Hutchins	Term expires June, 2021
Gavin Robinson	Term expires June, 2020
Holly Whitmore	Term expires June, 2022

APPOINTED:

Animal Control Officer	Eduardo Benjamin
Assessor	Millard Billings
Civil Emergency Preparedness Officer	Ryan Davis
Deputy Code Enforcement Officer	Benjamin R.K. Breadmore
Code Enforcement Officer	Arthur Unobskey
Fire Chief	Ryan Davis
General Assistance Administrator	Wanda Libbey
Deputy General Assistance Administrator	Nicole MacFarline
Heath Officer	Benjamin R.K. Breadmore
Notaries Public	Benjamin R.K. Breadmore
	Andrew Fish
	Wanda Libbey
	Nicole MacFarline
	Tressa Smith
	Benjamin R.K. Breadmore
Plumbing Inspector	Chris Greeley
Police Chief	Wanda Libbey
Registrar of Voters	Benjamin R.K. Breadmore
Road Commissioners	State of Maine
Sealer of Weights And Measures	Susan Smith
Superintendent of Schools	

APPOINTED CONTINUED:

Tax Collector	Tressa Smith
Deputy Tax Collector	Nicole MacFarline
Town Clerk	Wanda Libbey
Deputy Town Clerks	Nicole MacFarline
	Shawna Kenny
Town Manager	Benjamin R.K. Breadmore
Treasurer	Tressa Smith
Deputy Treasurer	Benjamin R.K. Breadmore

BOARDS AND COMMITTEES

July 1, 2019 - June 30, 2020

PLANNING BOARD

(5 - Year Terms)

Carol Cuddy	Term expires June, 2021
Joy Knowles	Term expires June, 2024
Jeffrey McBurnie, Chair	Term expires June, 2024
Susan McKay	Term expires June, 2023
Michael Pedreschi	Term expires June, 2020
James Pelletier	Term expires June, 2023
Allen Poole, Vice Chair	Term expires June, 2024

BOARD OF APPEALS

(5 - Year Terms)

John Bunker	Term expires June, 2021
Ellen Campbell	Term expires June, 2020
Thomas W. Kelly III	Term expires June, 2020

CEMETERY BOARD

Bonnie Clark, Chairperson	Term expires June, 2020
Jane Black	Term expires June, 2021
Ellen Campbell	Term expires June, 2022
Gary Thomas	Term expires June, 2022
Joyce Pinkham	Honary Member

RECREATION BOARD
(3 - Year Terms)

Michelle Archambault
Carson Kelley
Thomas Smith Jr.

Term expires June, 2022
Term expires June, 2020
Term expires June, 2021

BOARD OF ASSESSMENT REVIEW
(3 - Year Terms)

Kerry Zimmerman
David Dorr
VACANT

Term expires June, 2020
Term expires June, 2022

BUDGET REVIEW COMMITTEE
FY 2019-2020

Bonnie Clark
Michael Pedreschi
James Pelletier

Jonathan Racine
Hank Stewart

TOWN DEPARTMENTS

POLICE DEPARTMENT

Chief Chris Greeley
Officer Anthony Cobb
Officer Kenneth Dowling
Officer Bruce Graybill
Officer Gary Huff
Officer Stephen Day
Officer Hunter Christian

Lt. Eduardo Benjamin
Officer Stefin Brown
Officer Ryan Freeman
Officer Phil Boyd
Officer Rich McCue
Officer Corey Fournier

FIRE DEPARTMENT / RESCUE

Chief Ryan Davis, FF/EMT
Asst. Chief Tim True, FF/EMT
Asst. Chief Nate Hastings, FF/EMT
Capt. Brent Basley, FF/EMT
Capt. Dale Wunder, Medic
Lt. Paul Smith, FF/EMT
Justin Bartlett, FF/Medic
Tyler Clark, FF/A-EMT
John Goulet, FF/Medic
JR Gray, FF/EMT

Doug Hein, FF
Eric Jameson, FF/EMT
Chris Luce, FF/A-EMT
Jacob Maheux, FF
Edward Moul, FF/A-EMT
Gunnar Ranta, FF
Benny Rogers, FF/A-EMT
Craig Russell, FF/EMT

PUBLIC WORKS DEPARTMENT

Bruce Dowling, Highway Foreman
Richard Reynolds
Darrin Gray
Brandon Waterman

Thomas Cormier
Cameron Shaw
Todd Daley

**WE WOULD APPRECIATE YOUR SUPPORT
REQUEST FOR COMMITTEE AND BOARD MEMBERS**

It is sometimes very difficult for the Council to find individuals who are interested in donating their free time and expertise to serve on the numerous committees and boards, which are part of the administrative process of this community.

In order to have a cross representation of as many ideas as possible by individuals in this community, any person interested in serving on any of the committees or boards listed below should place a check mark adjacent to the committee or board on which you are interested in serving and return the bottom portion to the Town Office.

We appreciate your interest and cooperation.

I would be interested in serving on the following committee(s) or board(s) when a position becomes available:

- Board of Assessment
- Budget Committee
- Cemetery Board
- Conservation Commission
- Historical Society
- Planning Board
- Veterans Committee
- Zoning Board of Appeals

Full Name _____

Address _____

Signature _____ Date _____

Phone # _____ Email _____

TOWN MANAGER'S REPORT

It is with great pleasure that I submit the Town of Holden's Annual Report for the year 2019 to the Citizens and Elected Officials of the Town of Holden. This report contains financial statistics from the annual audit, vital statistics information, budget information, letters from our State Legislators and Senators, along with letters from our Congressional Representatives and U.S. Senators. Also included are Town Departmental and Committee reports.

At the annual election in June, the Holden Town Councilor position for 3 years was filled by Ryan Carey, a long time Holden resident, former fire fighter, and Code Enforcement Officer for the Town of Hampden. The Holden School Board representative position for 3 years was filled by Holly Whitmore, a long time Holden resident and business owner with her husband Rick Whitmore of Whitmore Contracting, Inc.

This year the Town of Holden has continued to see growth along our main corridor. Broughman Builders has opened up an office and display lot for modular and mobile homes. Jones Lobster has relocated and expanded at 421 Main Road offering seafood sales and restaurant dining, both inside and out. Superior Fence has relocated to our community opening a 4,300 square foot showroom and shop at 158 Main Road. We also welcomed Nor'easter Energy to 858 Main Road, capable of servicing the heating and plumbing needs of the community and the State of Maine. Lastly, Tractor Supply was approved to begin construction in Spring of 2020 bringing a 20,000 square foot retail store to our community. Business continues to grow and we look forward to seeing what new businesses are coming next year.

I would like to thank all the Town employees who regularly go above and beyond what is expected of them to ensure that the needs of Holden's citizens are not only met, but exceeded. Staff and I are similarly grateful to all of the individuals who donate their time to serve on the Town's Boards and Committee's through the year. It is my sincere pleasure to work for the Town of Holden and its citizens and, as always, my door is open if you have concerns, I can help you with.

Respectfully,

Benjamin R.K. Breadmore, TM

TOWN CLERK'S REPORT 2019

VITAL STATISTICS:

Population (According to 2010 Census)	3,076
Births	28
Deaths	42
Marriages	22
Registered Voters	2,681

INLAND FISHERIES:

Hunting and Fishing Licenses issued	312
Boat Registrations issued	358
ATV Registrations issued	184
Snowmobile Registrations issued	196

MOTOR VEHICLES:

Total Motor Vehicle Registrations	3,782
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ANIMAL WELFARE:

Dog Licenses Issued	312
Kennel Licenses Issued	0

Respectfully Submitted,

Sheila McCarty, Town Clerk

ANIMAL CONTROL 2019

During the year 2019 the Animal Control Officer (ACO) received 129 calls for animal related problems. The ACO is charged to investigate problems with domesticated animals. The majority of these calls are for dogs roaming at large (43 calls) and cat complaints (29). 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 (207) 866-2121. The Town of Holden Animal Control Officer can be contacted by calling the Holden Police Department at (207) 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 (207) 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,
Lt. Eduardo Benjamin, Animal Control Officer
Town of Holden, Maine

REGISTRAR OF VOTERS REPORT 2019

I would like to start by thanking all of the ballot clerks for their service in 2019 and also to recognize and thank Ellen Campbell, Bonnie Clark and Donna Tolman 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 Public Works Crew for setting up and dismantling the voting booths.

Please remember, if you wish to change your party affiliation or if your name and address changes, you must update your current voter registration card.

If you are a registered voter and are interested in working at the polls during elections, please call 843-5151. Your help will be greatly appreciated.

As of December 31, 2019, there were 2,625 registered voters in the Town of Holden.

Election Participation Data
November 5, 2019 Election 503

Respectfully Submitted,
Sheila McCarty, Registrar of Voters

2019
FIRE / RESCUE DEPARTMENT REPORT

During 2019, Holden Fire/Rescue responded to 617 calls for emergency assistance. 358 of the calls (58%) were requests for some type of medical assistance, while 259 (42%) were fire or other emergency related calls. This year was very busy for us, responding and handling the most numbered emergency calls ever reported. Our years continue to be busy and the calls we receive are more diverse than ever.

Along with emergency calls, we handled several service type calls. These duties are anything we do outside the normal day here, beyond 911 response. This year, we handled 537 of these call outs. These are things like public education trainings, fire prevention, inspections, meetings, fire and EMS trainings, follow ups, E-911 addressing, town office chores, plowing for highway and much more. It is important to understand that this number does not count the emergency calls or anything that we do in a normal day in station. So not only have we been requested to help a combined total of **1154** times, but we also have to get our truck checks, gear inspections, apparatus cleaning, station cleaning, burn permits, job related projects and truck maintenance completed. Plus, we have to try and stay proactive and productive with the ever-changing fire service throughout the year.

Every year, the fire department crew is asked to do more and more and it is very hard to find help to manage it. Our staffing levels are currently at a record low. We advertise hiring call firefighters, but have little interest in the community and frankly the ones that apply generally are not prepared for what we are asking from them. This results in a very short time that they are with us. It is clear to us that our growing pains of being a combination fire department (career/call dept.) makes us struggle with this issue. This firefighter shortage is a nationwide crisis, and one that I am sure we will not solve today. However, we try little things to ease this crisis like paid trainings and education, call pay increases, part time wage increases and have some ideas for the future. We are a call fire department stuck in a fulltime fire departments body. We run a lot of emergencies and are requested for many duties, but to get everything done we still have to rely heavy on call back crew.

This year we had an average year with car accidents. Most were without major injury. There were no fatal wrecks this year and it was nothing like we have seen in the past. However, we still went to thirty-seven accidents. We did have one busy stretch with fifteen of these accidents on Main Road in July and August and had the roadway shut down for extended time periods, twice during the 4th of July week. We responded to several accidents on our side roadways, some that were fairly spectacular. During our holidays, we seemed to be on Kidder Hill a lot. Of course, it seems this way as the weather always turns worse during this time. New Year's night our crews spent nearly 6 hours protecting a scene on Kidder Hill until the hazards were cleared.

Our crews remained busy with building fires for 2019. Holden Fire/Rescue responded to 27 building fires for the year. Five of these were in town and the rest were out of town responses. We did assist at a fatal fire in Dedham and a double fatal fire in Orrington in 2019. Thankfully, all in town building fires had reported no injuries. Just from the building fires, there were thousands of dollars in property saved. Thankfully and luckily, only one of these structures in town was a total loss. This fire was a garage fire on Clewleyville Road. The fire was through the roof on our arrival. Although some tools

were salvageable from the garage, the building was beyond repair. All in town fires were ruled accidental, except for one, which is still under investigation for suspicion of arson.

Statewide we lost a lot of firefighters for the 2019. Captain Barnes from Berwick fire was a line of duty death, as he was battling a fire when the room flashed over on him. He is credited in saving his partners life while laying atop him to shield him from the flames. Many of us attended his funeral in Portland. It was something like I have never seen. Thousands of firefighters lined the streets of Portland and Cross Insurance Arena to pay their respects. During this funeral, the Oxford Fire Chief fell ill and died this same day. Also, in September, we assisted in Farmington at the large gas explosion that killed Captain Bell and injured many others. As many know, we have deep ties with Farmington, as we have members born and raised in this area. Those who were injured and killed are friends and family of our members. The day of the explosion we launched crews to help and assist during that day and the days to come. We also provided personnel and apparatus to cover Farmington Fire during their time of need.

Although some people struggled to understand the magnitude of this incident. We felt we had to help in any way possible. If this event were to happen to Holden, the State, I am positive, would rally for us. This tragic event wiped out the Farmington Fire Department. It put them effectively out of service for many weeks and months. Think about it this way. If we were to lose six guys from our fire department, we would have nothing left. Our crews are small and on average, we only have a few folks at best returning for calls. Take six of our key guys away, we would not have a fire department that exists. It would need to be a complete rebuild from the ground up with personnel. Although these events were tragic, we learned a lot from them and we were proud to be on the front lines for help.

During the spring of 2019, we strengthened our relationship with Maine State Forestry again. We hosted another refresher and pack test. This makes our crews ready to respond to all wildfire type emergencies. It also certifies us on a national level which is not required, but we feel is important. During the spring of 2019, we also were able to take a flight with forestry. They picked up two members right in front of the highway department in a helicopter. We flew all our remote areas to identify spots that we will not be able to access and began to make preplans for them. Seeing things from the air really shows everything hiding from you when on the ground. We identified homes we did not know about and water supplies we have never even seen.

One major change to our operation is our cost recovery ordinance. We now have the ability to bill for some incidents we respond to. The cost of these emergencies has gone through the roof and we are trying to find ways to regain some of that expense. Billing insurance companies is one way to do it. Recently, we started a program where we bill insurance companies for our service. This is generally only a claim is filed and just tries to capture the emergency response fees that almost all insurance companies have built in to policies. We don't go after the individual unless they are negligent of a crime. We just try to bill for the money which originally was purposed for us.

As always, I want to thank our members here at Holden Fire. If it was not for them, we would not be able to operate. We responded to 617 emergencies for the year and although some responses may have been delayed, from doubled up calls, every call was answered and handled, even if it was from assistance with our strong mutual aid partners. Without our dedicated crew, we would have nothing. Some of our people have

put some serious time in with several members putting in over 200 hours of service. Several of those members are now 10-year veterans with us with most of our fire officer core now gaining on their 20-year anniversary with Holden Fire.

Finally, I want to extend a special thank-you to the members families. To the wives, fiancées, girlfriends and kids that we leave at home, every time the pager goes off. Thank you so much for allowing your loved ones to serve with us. The impact to a family in this line of work is something hard to manage and get through. For those who have not experienced it, it is hard for you to understand. But those who have been left at sporting events, dinners, movies, birthdays, putting your kids to bed and even being late for Christmas morning this year, you know it all to well. We can't thank you all enough. Your loved one's dedication to this town is beyond what we ever could repay.

Thank you, Town of Holden, for all the support!

Respectfully Submitted,

Ryan Davis, Fire Chief

During 2019 the Fire/Rescue Department responded to the following calls for assistance:

Emergency Medical services / Rescues = 321
(Sick, injured, ice or water rescues, wilderness rescue, elevator rescue)

Fires= 41
(Building fires, chimney fires, cooking fires, furnace/boiler fire, wildland fires, vehicle fires)

Motor Vehicle Accidents = 37
(Motor vehicle crashes, extrications, general clean ups, traffic controls.)

Hazardous Conditions (no fire) = 55
(Propane leak, fuel spills, carbon monoxide, severe weather.)

Service calls = 71
(Immediate service calls, Lock outs, animal problem, assist invalid, assist police, water problems, unauthorized burning)

Good Intent = 62
(Wrong location, smoke or odor scare, cancelled enroute, authorized burning)

Alarms = 30
(Fire/smoke alarm, sprinkler alarms, false alarms, and malfunctioning alarms)

TOWN OF HOLDEN
2019 HIGHWAY REPORT

Greetings to all,

The Highway Department has been very busy this year with washouts on the shoulders of the roads and driveways that occurred as a result of all the rain we received after every snowstorm. We had numerous ice dams form which resulted in shoulder washouts because water had nowhere to go other than down the side of the roadway. We spent almost every day steaming culverts this spring. All the rain we received, with the snow events, caused the culverts to freeze and re-freeze constantly. It caused layers to form that eventually closed off culverts. We worked all of March, April and into May with the culvert thawing machine.

The summer was taken up by mostly repairing the washouts. We also prepared the scheduled roads that were going to be paved along with our daily routine tasks. All of the guardrails in town were old and outdated. They didn't pass state standards. We were able to replace all the guardrails in town with new railing. We used C.A. Newcomb to do all the work. We were down a man all summer and then another in late summer. We were able to hire three new people this fall. This put two full time people in the one-ton trucks this winter so we didn't have to rely on part time people to fill in.

We spent a lot of time cutting brush this summer. With the addition of the new chipper head for the excavator, we were able to cut 4-5 times as much brush as we normally would with 4 men and a couple of saws. Plus, we are much safer. We seemed to be plagued with a few beaver problems around town this year and they can be rather tricky to get rid of.

Our hopes are that once our new crew members get acclimated, we will be able to send two crews out to accomplish more during the week. We will also have enough personnel to cover traffic control when it is needed and vacations. We were able to get all of Wiswell Road and half of Copeland Hill Road paved this year, although it was very late in the year. Rick Whitmore hauled all sand this year for our stock pile. I had the sand delivered and we mixed it as it came in. We believe this gives us the best mixture. Rick supplied the dozer to stock pile the sand. When we were done stock piling, we went back to cutting brush. We were able to finish all of South Road before the bad weather hit. The week following was dedicated to getting the equipment ready for winter operations. The new crew members were in place and training had to take place before bad weather hit. As always, I would like to thank the citizens of Holden for their patience and understanding, especially while we are training our new crew members. I would like to thank the council and staff for their hard work and dedication. Also, thank you to the Highway Crew, Darrin, Cameron, Todd and Brandon for the long hours they put in.

Respectfully,

Bruce Dowling, Highway Foreman

TOWN OF HOLDEN
2019 POLICE REPORT

Greetings, Holden' residents!

I don't feel a police department's success and effectiveness should be measured by its chief, including this one. However, I DO feel it should be measured by the people who work for and with her or him. In my case, it is due to the high quality of officers that YOUR police department employs, that we were able to respond to and handle over 4000 incidents, or 'calls-to-service,' in 2019.

If I may, I'd like to familiarize you with some of the officers who contributed to the arrests of the 27 Wanted People we apprehended last year, the 23 OUI investigations and prosecutions we undertook, the 135 Accidents we responded to, the 6 Dead Bodies we investigated, the 24 Domestic/Family Fights we were called to, and some of the hundreds of other incidents we were involved with, which I'll mention further, momentarily. (Statistically, last year's arrests of both fugitives AND intoxicated drivers were single-year records for Holden P.D., in those two categories. In-fact, roughly 1/3rd of our TOTAL OUI arrests [170 so far,] have occurred in the last three years.) That said, please allow me to first tell you a little about the amazing officers who serve your community...

As an example, Officer Tony Cobb, who has been with the Holden Police Department for over three decades, took it upon himself to pursue additional training, and did so by-way of taking an online Standard Field Sobriety Testing refresher course. As a full-time firefighter for the City of Brewer and a lieutenant with Eddington Fire, he is one of our overall best trained officers.

Officer Ken Dowling, a Holden' resident and full-time member of the Maine Air National Guard, decided to improve HIS skills by reviewing motor-vehicle laws and separately, ODARA training, which pertains to domestic assault arrests and bail-setting. Ken has been here over a decade, and is exactly the kind of guy you want by your side if you're an officer who needs 'back-up.'

And speaking of training, Officer Stefin Brown has the unofficial best record for attending our semi-regular department meetings. Stefin, who has been with Holden P.D. since 2003, has been a stalwart on the weekends, providing consistent and dependable Saturday and Sunday coverage, WHENEVER asked to do so. A great guy and an old friend; just like with Officer Cobb, it's nice to have someone here with his longevity.

Officer Bruce Graybill is another great member of our team! At times over his roughly one decade here, he has been one of the most pro-active law enforcers in our Department. (He also assisted at the scene of a death last year, where a man was found to have expired inside his car in a church parking lot. Like many times in the past, he handled himself with dignity and professionalism, at a very difficult incident.) I'd also like to thank Bruce, for along with Tony Cobb and I, attending the funeral last year of Maine State Police Detective Ben Campbell, who

was tragically killed on the Interstate while assisting a stranded motorist. I very much appreciated Officers Cobb and Graybill helping us represent the Holden Police Department in Portland at that somber and sobering event. (Tony is ESPECIALLY good about attending the funerals of fallen fire and police officers. I continue to be grateful to him for that.)

I'd also like to sing the praises of a returning Holden' officer, Corey Fournier! A great guy who left to get full-time experience at another area' police department, we are thrilled to have him back in 'our' town! Corey has a bachelor's degree and brings a bit of a higher level of education to our roster. And while we're on the topic of education, please allow me to introduce you to Officer Hunter Christian. Frankly, this kid is the best! He was fairly recently promoted to the rank of sergeant in the Maine Army National Guard, in-addition to working on his college degree. The son of Hampden police officer, Monic Christian, at 21-years-of-age, Hunter is beyond this chronological number when it comes to maturity, composure, manners and work ethic. He is a fine young man and ANOTHER tremendous addition to this Agency.

Of course, I can't mention the military without mentioning Officer Ryan Freeman. Ryan is 'beyond belief.' Another full-time member of the Maine Air National Guard, he too is working on his education, along with holding-down part-time jobs at TWO other police departments. A smart officer with a great attitude, he continues to amaze me with his ability to be a dad, husband, college-student, service-member, landlord, and police officer. (Ryan does so many different things, that I'm probably actually missing one of his jobs, here...)

And then there's Gary Huff, our only former Marine, Gary is a tough-but-tender policeman. A great guy, who like other officers in Holden, also brings with him experience from other police departments. A straight shooter and loyal friend, it's been a joy to have him here for the last roughly two years. And I can assure you, Town of Holden residents, you are getting your money's worth when he is on-duty. Fearless, accommodating and 'squared away,' are just a few of the adjectives I could use in describing our very own 'Jar-Head.'

Another wonderful young officer and former Penobscot County Sheriff's Office 'Reserve Deputy of the Year,' is Rich McCue. Rich came to us in 2019, but much like the aforementioned Officer Huff, is someone we'd been 'courting' to come here for some years. Rich is a worker who is also great with people. One of the most conscientious officers I have ever worked with, he TOO is a joy to have here.

Of course, I would be remiss in not mentioning two of my full-time officers, Phil Boyd and Stephen Day. Officer Boyd is the only officer here with almost the same amount of full-time police experience as me. A 'seasoned veteran' and brother to Penobscot County Deputy Steve Boyd, Phil is the voice of experience and maturity at Holden P.D. A devoted husband and dad, he is 'all about his girls.' If I know I'm going to get a compliment from a member of the public about one of my officers, there's a good chance it'll be about Phil. While he has only been with us since last year, it is a joy to see his face at shift-change.

Stephen Day is another amazing officer. Stephen, who came to us after gaining experience at both Orono and Dexter P.D.'s, is a fearless and capable law enforcement professional. This kid 'bleeds blue,' meaning, he's a "cop's, cop." Credited with having the 2nd most arrests so far for

2020, as of the time of this writing, he in 2019 had one of the most significant drug and cash seizures in our over 17-year-history as a police department. If you're driving in Holden and breaking the law while Stephen's on-duty, you can almost plan on meeting this former Husson University football player.

And to use the much over-used cliché, 'last but not least,' there's Lt. Eduardo Benjamin...

Recently named our first ever 'Officer of the Year,' I really don't have the room here to describe what this man brings to the Town of Holden. Not only does he have a Master's Degree in Business (MBA), attended law school, speaks three languages and has a 2nd degree black belt in Brazilian Jiu Jitsu, he is EASILY one of the best police officers in Maine. Eddie leads by example in his productivity, work' ethic, attitude, demeanor, accountability, loyalty and professionalism. At the Police Academy, which relies on police departments sending 'volunteer' instructors, Eddie contributed close to 100 hours of training time there last year. A certified Drug Recognition Expert, he also added to his already lengthy resume, by adding the titles of D.R.E. Instructor AND Taser Instructor. (He also teaches M.A.R.C., a police-specific self-defense training, and has been involved in the A.R.I.D.E. program for impaired/drunken driving enforcement. He further used his skills to teach self-defense in 2019 at the Brewer Police Department's 'Junior Police Academy.') And also in 2019, a police related article he co-authored appeared in a national magazine. Honest beyond reproach; I am humbled and honored to be able to have worked for the last almost five years with such a consummate professional. (I should also mention that his grant writing skills have brought in tens of thousands of dollars to the Town.)

So, with that said, please allow me to now delve more into the 'meat and potatoes' of what consumed much of our time here last year.

I already mentioned the arrests of wanted persons and OUI' offenders, both of which broke records for Holden P.D. But to be fair, not all of what we do is 'glitz and glamour.' (Actually, in 2019, the only 'glamour' we can probably account for is being mentioned by Fox News Channel host, Dana Perino, on her show, 'The Five.' Last October, in order to help recognize 'Breast Cancer Awareness Month,' we held a raffle for a pink police badge. The money raised from it was donated to Sara's House at an event attended by U.S. Senator Susan Collins. At the risk of being even more long-winded than normal, let me just say that Dana won the badge, which she then displayed and talked about on one of her two shows; the other being 'The Daily Briefing,' if anyone's keeping track.)

And since I'm talking about 'dignitaries,' I also wanted to thank Congressman Jared Golden, Maine Secretary of State Matt Dunlap, state Senator Kim Rosen, Penobscot County District Attorney Marianne Lynch, Deputy District Attorney Devon Demarco and members of the Holden Town Council: Chairman Tom Copeland, Vice Chairman Rod Black, Councilman Bob Harvey and Councilwoman Pat Sirois. All mentioned attended our second-ever, 'Coffee with a Cop,' last year, which occurred on 'National Coffee with a Cop Day.' It was a fun event and a great chance to mingle with members of the community. (Thank you to Lt. Benjamin, Officer Huff and Officer Boyd for being there, too!)

As for other crimes and incidents reported to your police department in 2019, a sampling of those involved include Agency Assists (298 requests). Being a small department, it is not uncommon for us to request assistance from the Penobscot County Sheriff's Department or Brewer P.D., for example. They too, often ask for OUR help in assisting them. (We also work similarly with the Maine State Police, and less frequently with the Hancock County Sheriff's Office; in addition to agencies like NYPD, the FBI, DEA, BATF, DHHS, the United States military, and others.) These assists could be for any number of reasons, but are 'formal' requests as per our mutual-aid agreements. Alarm calls also took up our time, and we responded to 120 of those last year. Fortunately, only 6 resulted in actual burglaries.

In the aggregate, we actually had 177 'Cleared Adult Arrests' in 2019, too. (This is a new record for the 17 + years we've been a police department.) While many dozens of those arrested were taken to the Penobscot County Jail, there were also many occasions where the person was summoned and essentially, 'personally recognizance' bailed; meaning, ticketed for a charge, generally a criminal one, and released with a court date. (At the risk of delving too deep into the weeds on this, it means these numbers don't reflect things like speeding tickets, etc. Of the 4012 incidents responded to in 2019 by Holden police' officers, Incident Numbers were NOT generated for things like traffic infractions, time spent in court, Town Council meetings attended, Bureau of Motor Vehicle hearings, meetings with the District Attorney's Office, trips to the crime lab, Grand Jury appearances, etc.) And while I've already mentioned OUI and warrant arrests for last year, we also charged people (or at least investigated reports thereof,) for the crimes of Assault (7 reported incidents), Assault with a Knife (1), Operating After Suspension (19 cases), Illegal Drug Possession/Controlled Substance Problems (12), Probation Violations (2), Theft (17), Auto Theft (4), Threatening cases (7), Criminal Trespasses (13), Bail Violations (14), Protection Order Violations (5), and others. Of course, plenty of non-criminal matters took up our time in 2019, too. Last year, we additionally responded, 229 Erratic Vehicle reports, 15 Bail Searches, 2 Abandoned Vehicles, 22 Attempts to Locate, 77 Citizen Assists, 22 Civil Matters, 64 Communication Problems, 25 Disorderly Conducts, 15 (non-booking) Fingerprint Requests, 3 Fireworks Complaints, 13 Found Property incidents, 89 '911' Hang-Ups, 187 Information reports, 12 Juvenile Problems, 84 Motorist Assists requests, 2 Drug Overdoses, and even a report of Child Pornography. 2019 further saw us handle reports of Harassment (15 cases), Noise Complaints (10), Intoxicated Persons (6), and (3) Missing Person cases. Holden PD' officers conducted (408) Special Patrols in 2019, and those were mostly in-response to citizen complaints of speeding vehicles, etc. With a number of busy roads in town, we are regularly also tasked with contending with Traffic Hazards, and we collectively responded to (72) reports of those in '19. They were 27 Fraud attempts reported, 2 ATV/Motorcycle Problems investigated, 1 Resisting Arrest incident, 6 Firearm Discharge complaints and 7 V.I.N. Inspections requested, too.

And, last year also saw us contend with 25 incidents of Sex Offender Registry Activity.

As I author this Annual Report, we currently have 12 Registered Sex Offenders living and/or working in Holden. To be fair, most abide by the respective rules of their freedom. However, on occasion, one fails to do so. Of the 25 'incidents' I just mentioned, MOST of those involved

merely regularly fingerprinting the person and then submitting their quarterly paperwork to the Sex Offender Registry. When offenders fail to comply, they are charged with a crime, which happened in at least one case last year. (That particular Registered Sex Offender was indicted by the Grand Jury, as he had a lengthy record for 'failing to comply.' He served his sentence this year.) Also, on a fairly regular basis, we 'run' their names in our database. Not terribly long ago, upon doing so, we found that one was wanted out of another Maine' county. That offender was located and arrested by Holden P.D.

However, not everything we do involves criminals, crime or even necessarily 'bad stuff.' Although we did perform 53 Welfare Checks, conducted 66 Federal/State Background Checks, respond to 76 Suspicious Person/Circumstances, deal with 6 Utility Problems, found 6 Unsecure Premises, removed 7 Persons Wanted Out, responded to 3 Parking Problem complaints, dealt with 3 Citizen Disputes, investigated 10 reports of Vandalism/Criminal Mischief, and dealt with 9 Suicide Threats and 1 Suicide Attempt. Holden officers also were involved with 147 separate Training events, which are vitally important to both lessening the Town's liability in some circumstances, and making for a better overall trained officer, in-general. (Many of those were mandated, like in the examples of yearly firearm qualifications, Mandatory Department Policy Training, et al.) In addition, we also (happily) conducted 204 Public Service events!

Last year, we held our 3rd-ever '25 Days of Kindness,' in the month of December. This event, which is a combination of acts of 'good deeds' conducted by members of the police department, combined with the generosity of people and businesses in the community, allowed us to make cash, food, toy, clothing and gift-card donations to a number of organizations and families. Every single item and dollar donated was then 're-gifted' to the local community. The Good Shepard Food Bank, Salvation Army, American Red Cross, Chef's food pantry, Grace Bible Church, Holbrook School's 'Sponsor a Child' program, the Ronald McDonald House, Calvary Baptist Church, First Pentecostal Church, Renaissance Dogs 'Holiday Dog Tree,' Goodwill, the Shaw House, Walmart's 'Angel Tree' program, Zone Radio Corporation's "Zone Tree" for children, and countless others, benefitted from the generosity of SO MANY in our community. Hundreds of dollars in toys were purchased for area kids thanks to the magnanimity of the Brewer Walmart. Candy and McDonald's gift cards were purchased for EVERY teen living at the Shaw House, thanks to the generosity of The Maine Horse and Rider. Thanks to Mid Coast Fine Antiques, cash donations were made to three area churches. Due to the Ellsworth Home Depot, toys were delivered to numerous children who might not have otherwise received anything. In the past three years, we've also been able to benefit the Holden Congregational Church, the Wounded Warrior Project, St. Jude's Children's Hospital, Blueberry Broadcasting's 'Christmas is for Kids,' a local pastor' group's 'Heating Oil Fund,' the Pine Tree Camp, Penquis, the Bangor Daily News' "Santa's Helpers Fund," and so many other people and organizations. And while I can tell you that EVERY member of the Holden Town Council made a donation to our endeavor, many people specifically asked to remain anonymous in their liberality. (Members of the Town Council likely feel the same way. But since Chairman Tom Copeland, Vice Chairman Rod Black, Councilors Bob Harvey, Pat Sirois and Ryan Carey are all 'public figures,' I'm volunteering their names anyway. Sorry, all...) Along with this, a number of my officers enthusiastically involved themselves in 'good deed doing,' but I ESPECIALLY have to

congratulate Officer Corey Fournier, Lt. Eduardo Benjamin and Officer Phil Boyd, who did the majority of the 'heavy lifting' in the spirit of the season. Great job, guys!

So, while not a complete encapsulation of all that went on with the Holden Police Department in 2019, I hope it at least gives you a little background about us and what we do. Now in my 17th year as a Holden' police officer and my 5th year as your chief, it continues to be my and our honor to serve you. We are truly blessed to have the support of such a wonderful community. I'm grateful that you allow me the opportunity to continue to lead this Department, and I'm equally grateful to those fine officers who make up our 2020 Department' roster. They inspire, motivate and teach me. And please also remember, my door is ALWAYS open. You can email me at cgreeley@holdenmaine.com, call me at 843-5442, or, like so many, just stop by.

Respectfully yours,

Chief Christian "Chris" Greeley

Holden Police Department

BUILDING INSPECTOR REPORT 2019

In 2019, 81 total building permit fees were collected in the amount of \$28, 865.00.

The issuance of a permit indicates that the new structure, addition, renovation, foundation, plumbing and heating system, fireplace, prefabricated structure, temporary building or mobile home, has been approved for construction, demolition or placement and that the project will be inspected for compliance with the Building Code and Zoning Ordinance.

Special permits from the Planning Board may be required whenever the project is within the Shoreland, Commercial, Community Service, and Institutional Zones. Please do not hesitate to contact the Town Office for additional information.

Respectfully Submitted,

Benjamin R. K. Breadmore, Building Inspector

PLUMBING INSPECTOR REPORT 2019

Total Permits Issued: 50

Total Fees Collected: \$7,490.00

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.

Respectfully Submitted,

Benjamin R.K. Breadmore, Plumbing Inspector

2019 Planning Board Report

In 2019, the Planning Board saw a slight uptick in commercial and residential development in Holden. The Board reviewed and approved (or approved with conditions) requests for the following:

A Site Plan for Seafood Sales and Restaurant on Main Road (Rt. 1A),

A Site Plan for Modular Home Sales on Main Road (Rt. 1A),

A Site Plan Amendment (additional display area) for Construction Company on Main Road (Rt. 1A),

A Site Plan for Backlot Development on Wiswell Road,

A Site Plan for Storage and Office Space on Main Road (Rt. 1A),

A Site Plan for Tractor Supply Retail Store on Main Road (Rt. 1A), and

A Site Plan Amendment (primary structure expansion) for Stoneworks Sales on Main Road (Rt. 1A).

In addition, we reviewed potential changes to the Zoning Ordinance to include additional uses in the Limited Commercial Zone and a draft of a Marijuana Ordinance.

I'd like to thank our Board (Carol Cuddy, Joy Knowles, Susan McKay, Allan Poole, Michael Pedreschi and James Pelletier) for their willingness to serve the Town of Holden and their commitment to being prepared for each meeting. Without their efforts and talents, planning and development work in the Town of Holden would be hindered. To the best of our abilities, we work to serve the interests of the Town by preserving the Town characteristics that draw people to Holden, while maintaining a solid business-friendly environment that will attract and support business. By providing a sustainable financial base to the Town, we can be assured our citizens receive exemplary municipal services. Our work benefits immensely from the outstanding support and leadership of the Town Manager, the Town Council, and the Town's exceptional staff. The desire to preserve Holden's character and maintain a strong economic base guides our work on behalf of the Town of Holden.

It is a privilege to live and work in Holden. It is the Planning Board's mission to make sure that this continues, and, with your input and feedback, we will achieve success. Our meetings are always open to the public and we invite you to join us; your participation in these meetings is valued and always welcome.

Respectfully submitted,
Jeff McBurnie, Chair

CEMETERY BOARD 2019

I would like to thank everyone who helped lay the wreaths and set the flags for our Veterans on their special day.

I encourage all residents to check out the new fence at Hill Rest Cemetery, it is beautiful. Thanks to everyone, especially the town's highway crew.

You may want to stop by the Town Office to pick up a copy of the Rules of the Cemeteries. The placing of boxes, shells, toys, metal designs, ornaments, chairs, settees, vases, fences, edging materials, shepherd hooks, trellises, or other rock materials will not be allowed in flower beds or on cemetery lots. No cement, plastic or wood will be allowed around any flower beds or cemetery lots. No white marble, granite chips, or other rock materials will be allowed in flower beds or on cemetery lots.

Respectfully Submitted,

Bonita Clark, Chairperson



HOLBROOK RECREATION COMMITTEE REPORT

MARCH 2020

The Holbrook Recreation Committee is committed to enabling the children and adults in our communities to engage in sports and activities. We have continued to support the programs previously offered while also supporting growth of new programs.

Our committee members met for meetings on a regular basis and we have also met additionally to ensure that all decisions are made in a process that reflects the best opportunities for our community members and their families.

Our Director, Tom Smith, continued overseeing both our winter and summer programs with much assistance and many volunteer parents at each event. We have also had Jaime Pangburn and Carson Kelley continue in their roles as directors of our Ski & Snowboard Club.

Farm League, Tee Ball and Softball started on April 11th at the Holbrook School gym with baseball/softball fun nights which took place on Wednesdays for 3 weeks. Fun nights were designed to introduce kids to the game and make it a fun experience with skill stations and lots of prizes for all participants.

Tee Ball - An introduction to baseball for girls and boys ages 5-7 and is devoted to teaching fair play, sportsmanship, fundamental skills and having fun.

Tee ball started with skill sessions and games on Saturday morning May 4th with 4 teams at Holbrook School fields. Softball and Farm league had one practice a week and one or two games. The season concluded with playoffs on Friday, June 7th at Holden School.

Farm League - A developmental league the next step up from Tee Ball, which is designed to continue building on baseball fundamentals, sportsmanship, and fair play. This league is coach pitch and is an introduction to a more competitive environment. Farm league is for ages 7-9.

Farm League, Tee Ball and Softball had a total of 82 kids participating in the programs.

Fall Soccer: Our Soccer Program started on September 14th and was divided into two groups, Pre-K through 2nd Grade and 3rd through 6th Grade. Soccer Season ran for 6 weeks with skills stations, games and lots of smiles.

Soccer registrations just keep growing with an amazing 143 kids participating.

Shooting Stars Basketball for students ages 5 through 8 years old is held at Eddington school. This year we begin in February with two groups, ages 5-6 at 5:30 and ages 7-8 at 6:30. These students are taught drills for offense and defense and then play scrimmages. Fundraising is done to purchase t-shirts so that each child can have one, they all receive medals, and they receive team pictures. This year's sponsors are Autoworks, G & M, and Stonewall Stables. We

are thankful to our faithful volunteer organizer Nichole Girard who recruited 8 helpers this year and has ensured the major success of the program. This year we have 80+ participants who are enjoying our 6-week program.

Cheering has been organized once again and the Rec Committee members continued with rave reviews to Samantha Hammond's cheerleaders; they have been cheering at the boys' Pee Wee Basketball games and were enjoyed by all.

Pee Wee Basketball Pee Wee Basketball Program started with evaluations on Monday, October 21st, 2019. With our numbers growing rapidly each year we added two new teams this year, giving us 4 girls' and 4 boys' teams.

Boys' teams played their 8-game schedule at Holbrook School and the girls' teams played their 8-game schedule at the Dedham School. We had a total number of 92 kids participating in our rec basketball program for the 2019/2020 season.

The program concluded with our annual banquet on Jan 23rd in the Holbrook School Gymnasium.

Holbrook Ski & Snowboard Club is being held again this year with sign-ups and registrations. We had Holbrook Rec continuing to supply the bus(es) for the participants from Holbrook School (along with equipment) to Hermon Mountain. We have two 4-week sessions scheduled for ski/snowboard time, lessons and/or equipment rental through January, February and March. There were 86 total student-participants in the first session this year, with **over 100** participating this current, second session (which has required a second bus to get all the participants and their equipment to the mountain). We have participants in Kindergarten through 8th Grade.

Parents are responsible for the discounted fee and to pick students up at the mountain. This has continued to be a very popular addition and we thank Jaime Pangburn and Carson Kelley for their dedication along with the parent volunteers and the bus personnel for their support of this opportunity for our students! As they say continually, *this is getting our children out of the house, into the fresh air, and this is a win for everyone!*

Respectfully submitted,

Tina Ferrill

Tina Ferrill, Rec Committee Chair

2019 MUNICIPAL VALUATION

Assessed Real Estate Valuation:

Land	\$ 104,772,300.00
Buildings	\$ 182,676,290.00
Total:	\$ 287,448,590.00

Personal Property Valuations:

Production Machinery & Equipment	\$ 2,054,470.00
Furniture & Fixtures	\$ 268,310.00
Total of other personal property	\$ 271,520.00
Total:	\$ 2,594,300.00

Total Taxable Valuation: \$ 290,042,890.00

Computation of Tax Commitment:

Municipal Appropriations	\$ 3,031,385.00
Education Appropriations	\$ 3,168,497.26
County Tax	\$ 426,320.00
Overlay	\$ 24,564.19
Total:	\$ 6,650,766.45

Deductions:

State Municipal Revenue Sharing	\$ 207,535.00
Homestead Reimbursement	\$ 170,964.55
BETE Reimbursement	\$ 3,787.77
Other Revenue	\$ 1,337,750.00
Total Deductions	\$ 1,720,037.32
Net Commitment	\$ 4,930,729.13

Tax Rate Per \$1,000 Valuation \$17.00

Respectfully submitted,
Millard Billings, Tax Assessor

TAX COLLECTOR'S REPORT
2018 OUTSTANDING REAL ESTATE TAXES AS OF 5/15/2020

BEEM, BRUCE	189.49	KNOWLES, MEGHAN M.	3,265.04
BEMIS, GREGORY A	1,630.84	PARKER, MARK R.	1,405.53
DORR, SHIRLEY	2,080.40	PEARSON, TAMMY PER. REP OF	1,887.88
EASTBROOK TIMBER CO., INC.	6,498.32	KARL, SHARON	
GASS, LAWRENCE	206.73	RAYMOND, BONNIE	531.24
GEISER, ANN	6,194.27	RAYMOND, WILFRED H.	469.89
GEISER, SHANE & ANN	4,683.03	SANDERS, ROBERT A.	1,867.73
GOSELIN, JOHN A. TRUSTEE	457.82	SCHOODIC FORESTRY, LLC	1,476.17
HAYNES, HERBERT	1,041.45	SEVERENCE, STEVE	160.03
JENCKS, LILLIAN A	196.41	ST. LOUIS, JEREMY B.	469.89
KINGSBURY, EDWARD F.	1,629.19	WILSON, RUSSELL S	1,139.44

TAX COLLETOR'S REPORT
2019 OUTSTANDING REAL ESTATE TAXES AS OF 5/15/2020

ADAMS, CHARLES R.	1,885.98	HART, DONALD F.	581.88
ANDERSON, SUSANNA CLARK	2,043.91	HAYDEN, ROSH	97.58
AREY, MARGARET	1723.55	HAYNES, HERBERT	1,867.96
BACH, MICHAEL	151.64	HILAIRE, RICHARD D.	1,148.09
BEAULIEU, TODD C.	5,125.76	HOLDEN CONGREGATIONAL CHURCH	669.97
BEMIS, GREGORY A.	2178.72	KANE, LUCILLE	226.83
BENEFICIAL MAINE INC.	2356.03	KATAROUSKY, JOHN C. TRUST	1,805.74
BENNETT, ARTHUR G. SR.	1,058.93	KEESLAR, BILL	52.56
BOVARD, SANDRA	646.17	KINGSBURY, EDWARD F.	1,533.23
BRALEY, SHERYL A.	376.21	KLAIR, DANIEL S.	1,424.17
BREWER, GORDON W.	22.27	KNOWLES, MEGHAN M.	2,831.18
BRIGGS, SHERRY A.	1,809.92	LARGAY, MICHELLE L.	352.93
BURKETTE, RAYMOND C.	377.23	LEVANT RENTALS INC	2,059.55
CARR, LARRY A.	3996.6	LITTLEFIELD, TIMOTHY JR.	1,064.37
CARR, REBECCA	2628.27	LITTLEFIELD, TIMOTHY JR. PER REP	2,138.26
CHURCHILL, RICHARD	552.33	MACDONALD, MARY E.	1,394.61
COLEMAN, KAY D.	520.93	MARBLE BERNARD	40.46
COLLINS, PETER E.	2000.9	MARSH, JERRY E.	184.75
CONARY, DENICE	589.22	MARSTON, ANN M.	3,382.63
CONNELL, KELLYANNE	2471.3	MCCUE, CLAYTON	186.20
COTE, PATRICK A.	1200	MILLER, PAUL M	1,722.61
COUTTS, CARL S. & DAVID M.	79.3	MOULTON, STEVE	484.16
TRUSTEES OF THE		MULDER, DANIEL L.	1,152.09
COUTTS, JOYCE C.	2,631.09	MURPHY, WINIFRED E.	1,849.77
CULLINS, SHARON	145.86	PALMER, CYNTHIA	22.95
DENNEY, LARRY	130.05	PARKER, MARK	1,341.64
DORR, SHIRLEY	1,675.52	PEARSON, TAMMY PER REP OF KARL, S.	2,294.66
DORSEY, GERALDINE T.	645.32	PERRIN, DIANE	227.59
EASLER, NICOLE	34	PERRY, BENJAMIN M.	353.9
EASTBROOK TIMBER CO INC	9,715.50	POLYCOMP TRUST CO	1,395.19
FELT BROOK GO CARTS	3,542.97	PRIESTLEY, ADELE L.	3,790.49
GASS, LAWRENCE	1,861.67	PROULX, LADONNA	495.63
GEISER, ANN	6,014.26	QUALEY, LACEY E.	2,225.67
GEISER SHANE & ANN	4,545.12	RAYMOND, BONNIE	488.92
GOSELIN, JOHN A. TRUSTEE	416.50	RAYMOND, EDWUND JR.	234.43
GRAY, ALTON	385.39	RAYMOND, WILFRED H.	428.40
GROVER, GARY W.	49.21	RIDEOUT, CHARLES	99.91

**TAX COLLECTOR'S REPORT
2019 OUTSTANDING REAL ESTATE TAXES AS OF 5/15/2020**

ROJAS, TANYA	4,911.81	SULLIVAN, JEREMIAH E.	428.57
SANDERS, ROBERT A.	1,807.27	TEMPORARY BRIDGE SOLUTIONS	678.81
SANZARO, DAVID A.	3,458.14	THOMAS, TARDIFF	1,811.18
SCHOODIC FORESTRY LLC	1,421.03	TRIPLETT, CYNTHIA G.	579.02
SEVERENCE, STEVE	122.23	TRIPP, WAYNE C.	1,650.19
SHAW, AUSTIN	359.21	WHITING, THERESA	323.34
SMITH, LAUREN	347.99	WHITNEY, DENNIS L.	1,917.77
SMITH, MAXINE M.	1,507.30	WILLIAMS, KATRINA	114.41
SMITH, THOMAS A.	2,398.19	WILSON, RUSSELL S.	2,269.50
ST. LOUIS, JEREMY B.	428.4	YOUNG, RHONDA L.	1,544.79
STANLEY, ERIC	612.17		



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

Peter A. Lyford
197 Jarvis Gore Drive
Eddington, ME 04428
Residence: (207) 843-7759
Peter.Lyford@legislature.maine.gov

January 2020

Dear Friends & Neighbors:

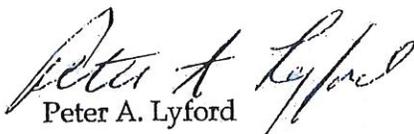
The Second Regular Session of the 129th Legislature began on Wednesday, January 8. Along with the 260 carryover bills and papers from the First Regular Session, there are more than 400 new pieces of legislation to be deliberated over the coming months. My colleagues and I will need to be efficient and sensible in order to complete our obligations by the statutory adjournment date of April 15.

Also in April, I am happy to report that Maine's homestead property tax exemption will increase by \$5,000, allowing residents to reduce up to \$25,000 from the value of their home for property tax purposes without adverse impact on local municipalities. In the event you have not already applied for the exemption, the application process is quick and easy. Associated paperwork, as well as other related details, can be found online at <https://www.maine.gov/revenue/forms/property/apps/homesteadapp.pdf>.

The budget passed by lawmakers last year, which set in motion the previously-mentioned tax relief, may be supplemented due to revised economic forecasts. An additional \$116.9 million in revenue, with potentially more to come, has left my colleagues and I even more determined to meet pressing needs, including our roads, nursing homes, direct care workers, and people with disabilities on waitlists. With the budget already 11% higher than the previous one, it is imperative that restraint be exercised by not instituting more programs that could potentially create future fiscal strain.

Thank you for the honor and privilege of being your voice at the capitol. If you have an interest in receiving my regular e-newsletter, please send me your e-mail address.

Best regards,


Peter A. Lyford
State Representative

District 129 Brewer (part), Clifton, Eddington, Holden and Veazie

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1223 Longworth House Office Building
Washington, D.C. 20515
Phone: (202) 225-6306
Fax: (202) 225-2943
www.golden.house.gov



Committee on Armed Services
Committee on Small Business
Chairman, Subcommittee on Contracting
and Infrastructure

Jared Golden
Congress of the United States
2nd District of Maine

Dear Friends,

I hope this letter finds you well. It is an immense honor to serve as your representative in Congress. I take very seriously the responsibility that has been placed on me, and I would like to take this opportunity to share with you some of what I've been working on in my first year in Congress.

At the beginning of this term, the House passed H.R. 1, a comprehensive package of reforms I cosponsored to get big money out of politics and fight corruption in Washington. And in December, I helped pass H.R. 3, the *Lower Drug Costs Now Act*, which would limit out-of-pocket prescription drug costs paid by seniors, fund the expansion of Medicare coverage to include dental, vision, and hearing, and lower prescription drug prices for thousands of Mainers. Additionally, as a member of the House Armed Services Committee, I worked to ensure our annual defense authorization bill supports America's national security and Maine's shipyard workers, National Guardsmen, manufacturers, and universities.

On top of working on this legislation, I have also been advocating for our district directly to administrative agencies. I have been fighting for Maine lobstermen to urge the president to intervene in proposed regulations by the National Oceanic and Atmospheric Administration (NOAA) that would hurt our lobster industry. I pressed government agencies to ground their regulations in sound science and data when crafting new regulations on Maine's lobstermen. I also persuaded the Army Corps of Engineers to hold a public hearing in Maine about the proposed Central Maine Power NECEC transmission line, which gave hundreds of people the opportunity to voice their opinions about the project.

Some of the most important work of members of Congress is rooted in on-the-ground constituent services. We have three offices in the district -- in Caribou, Bangor, and Lewiston -- and my staff work tirelessly to help Mainers solve problems they may face with federal government agencies. I urge you to stop by to talk to us in person and let us know how we can better serve you and your communities.

My favorite part of the job is coming home to the district and hearing about what matters to you. This year, I brought a hearing of the House Small Business Subcommittee on Contracting and Infrastructure to Maine to find ways to expand access to rural broadband. I've also held open town halls and coffee hours throughout the district to hear directly from Mainers veterans, as well as roundtables to find more ways to help small businesses in Maine grow and create jobs.

As always, please continue to reach out to me and my staff if you'd like to voice an opinion, let us know about a local event, or seek any assistance with federal agencies.

Respectfully,

Jared Golden

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SUSAN M. COLLINS
MAINE

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United States Senate
WASHINGTON, DC 20510-1904

COMMITTEES:
SPECIAL COMMITTEE
ON AGING,
DISABILITY
APPROPRIATIONS
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends,

As 2019 ends and 2020 begins, I am pleased to report that Congress made progress on a number of issues important to Maine families despite the polarization in our country.

In a major win for surviving military and retiree spouses to whom we are deeply indebted, I was proud to co-lead the repeal of what is often referred to as the “Military Widow’s Tax,” an unfair offset of survivor benefits that has prevented as many as 67,000 surviving spouses—including more than 260 from Maine—from receiving the full benefits they deserve.

The high cost of health care and prescription drugs continues to be a top issue for families and seniors. To provide continued relief for more lower- and middle-income individuals, I led the charge to extend for another two years the medical expense tax deduction that I included in the 2017 tax law. Without this extension, nearly 20,000 Mainers and millions of Americans with high medical expenses, including many with preexisting conditions, would have faced an increased tax burden. In other good news, the CREATES Act I cosponsored became law. It will prevent pharmaceutical companies from blocking access to a sufficient supply of brand-name drugs needed for the studies that allow less expensive alternatives to enter the marketplace.

Improving people’s health and wellbeing remains my priority. On a per capita basis, Maine has the highest incidence of Lyme disease in the country. In August, I held a Senate hearing at the University of Maine’s Tick Lab on this growing public health crisis. A comprehensive public health strategy to combat this epidemic is needed, and the new law I authored will do just that.

In addition, I helped champion another \$2.6 billion increase for the National Institutes of Health, our nation’s premiere biomedical research institution, including significant boosts for Alzheimer’s disease and diabetes research. Last year, NIH funded more than \$111 million for research at 14 Maine institutions.

To help prepare the graduates of Maine Maritime Academy, I secured \$300 million for a new training ship, which will ensure rigorous instruction for MMA students for decades to come.

Significant federal funding was approved for work at Bath Iron Works and Portsmouth Naval Shipyard. Funding appropriated by Congress will pay for three new destroyers, make a down payment on an additional ship, and finance infrastructure improvements at PNSY.

As Chairman of the Transportation and Housing Appropriations Subcommittee, I have led efforts to improve our nation’s crumbling infrastructure and ensure that Maine’s housing needs are addressed. For Maine’s roads, bridges, airports, and seaports, tens of millions in federal funding will help make urgently needed upgrades and improve safety. Funding will also support housing assistance to low-income families and seniors and aid communities in reducing homelessness among our youth. The Community Development Block Grant program will assist numerous towns and cities in our State.

The Aging Committee I chair has continued its focus on financial security for our seniors. A new law I authored will make it easier for small businesses to offer retirement plans to their employees. Our Aging Committee’s Fraud Hotline fielded more than 1,200 calls this year. Congress passed a new law to crack down on robocallers who are often the perpetrators of these scams. And a new law I authored will expand the IRS’ Identity Protection PIN program nationwide to prevent identity theft tax refund fraud.

At the end of 2019, I cast my 7,262nd consecutive vote. In the New Year, I will keep working to deliver bipartisan solutions to the challenges facing Maine and the nation. If ever I can be of assistance to you, please contact one of my state offices or visit my website at www.collins.senate.gov. May 2020 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

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

United States Senate

WASHINGTON, DC 20510

January 1, 2020

COMMITTEES:
ARMED SERVICES
BUDGET
ENERGY AND
NATURAL RESOURCES
INTELLIGENCE
RULES AND ADMINISTRATION

Dear friends,

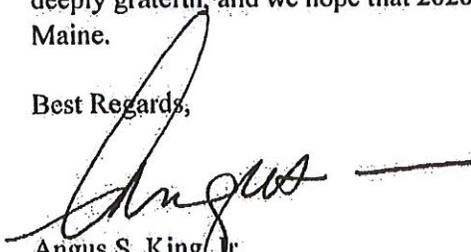
The beginning of a new year provides the opportunity to reflect on the progress of the past 12 months. If you've been watching cable TV, you might think that every waking moment of 2019 in Washington has been consumed by divisive, partisan issues – and while there's no shortage of those debates, there have also been opportunities for bipartisan cooperation. You sent me to the Senate to make the most of those opportunities, so as we enter into the New Year, I wanted to take a moment to update you on my efforts to work with members of both parties to make life better for the people of Maine.

One of my most important priorities this past year has been emphasizing preventive healthcare. Maine's distinction as the oldest state in the nation brings us wisdom, of course – but it also creates unique challenges, particularly relating to healthcare. The key to addressing these obstacles is being proactive, because the cheapest, safest medical procedure is the one that doesn't need to happen. That's why I've introduced legislation to incentivize healthier living, expand mental health screenings, and help more Americans access regular check-ups. We're making progress, but we've got a long way to go – and I'd like your help, because I know that the best ideas are the ones that come from families and communities on the front lines of these challenges. To strengthen this effort, I convened a policy forum on prevention in Bangor in October, which has already given me exciting new ideas that I'll carry with me into 2020. If you have additional thoughts on encouraging preventive healthcare, please share them with my office.

This year has also continued the growth of Maine's forest products industry – a key focus of my work to revitalize Maine's rural economy and communities. We've seen significant investment in mills across the state, creating good jobs to support rural Maine. I'm also pleased that the investments aren't just in our mills – the industry is thriving because of its commitment to innovation. We're fortunate to have the University of Maine's top-notch researchers exploring cutting-edge ways to use our forest resources, including capitalizing on the rise of 3D printing technology with the world's largest 3D printer. Combining this work with ongoing federal support, our vast forests, and Maine's dedicated workforce, I know that the future of this industry is bright, and I'll continue working to support it on all fronts.

I'm proud of all we've accomplished together this year, but even as I reflect on all that we've achieved, it is challenging to not think of the work left undone. It sometimes can be discouraging to watch these important priorities hang in limbo, but fortunately for me, encouragement is never far. After all, I get to live in Maine – which means I get to count Maine people as my neighbors and friends. I'm always struck by the kindness that our citizens show not only to me, but also to each other. This focus on collaboration and compassion is an inspiration, and it powers my efforts bring a little bit of Maine common sense to Washington. Thank you for all you do to for our state – Mary and I are deeply grateful, and we hope that 2020 will be a good year for you, your family, your community, and the State of Maine.

Best Regards,


Angus S. King, Jr.
United States Senator

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(207) 622-8292

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Bangor, ME 04401
(207) 945-8000

BIDDEFORD
227 Main Street
Biddeford, ME 04005
(207) 352-5216

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

129th Legislature
Senate of
Maine
Senate District 8

Senator Kimberley C. Rosen
3 State House Station
Augusta, ME 04333-0003
(207) 287-1505
Kimberley.Rosen@legislature.maine.gov

Criminal Justice & Public Safety Committee
Ranking Member

Dear Friends and Neighbors:

Let me begin by thanking you for allowing me the privilege of serving you in the Maine Senate. I am honored that you have put your trust in me and can assure you I will continue to work tirelessly on your behalf.

Maine is in the midst of one of the greatest periods of prosperity in its history and has led the nation in a number of economic categories over the last several years. Unemployment is at record low levels, wages are up, and state government has had seven straight years of surpluses. The number of children living in poverty is in a steep decline, and Maine now leads the nation in equality for women in the workplace and politics.

Though we have accomplished a great deal in the past year, there is still much more to be done. Maintaining the prosperity that you have built over the last several years tops the list. We can do this by holding the line on government spending, doing our best to stay out of the way of local businesses so that they can thrive as a result of their own hard work, and making sure that government is the most fiscally responsible steward of your tax dollars. These will be a few of my priorities this coming year.

I am pleased to serve on the Criminal Justice and Public Safety Committee for the 129th Legislature. My prior experience has prepared me well for topics that come before the committee, including criminal law and criminal procedure, the Department of Public Safety, law enforcement, victims' rights, fire safety and arson, and firearms. I thoroughly enjoy listening to all viewpoints and closely examining critical legislation as I believe we have a responsibility to safeguard the best interests of all Maine citizens.

Again, thank you for electing me to serve you in the State Senate. The 129th Legislature certainly has a great deal more work to do; but I believe that if we come together, there is nothing we can't accomplish. Please feel free to contact me at 287-1505 or Kimberley.Rosen@legislature.maine.gov if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,



Kimberley C. Rosen
State Senator

TOWN OF HOLDEN, MAINE
INDEPENDENT AUDITORS' REPORT AND
FINANCIAL STATEMENTS
JUNE 30, 2019

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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, each major fund, and the aggregate remaining fund information of Town of Holden, Maine, as of and for the year ended June 30, 2019, 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, each major fund, and the aggregate remaining fund information of the Town of Holden, Maine, as of June 30, 2019, and the respective changes in financial position in accordance with accounting principles generally accepted in the United States of America.

PO Box 313, Levant, Maine 04456
Phone: (207) 884-6408 Email: maineaudits@gmail.com

OTHER MATTERS

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of employer's pension contribution and share of net pension liability, schedule of changes in net OPEB liability and related ratios, and budgetary comparison schedule, on pages 5-6, 30-31, 32 and 33 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

Maine Municipal Audit Services, PA

Levant, Maine
November 13, 2019

Town of Holden
Management's Discussion and Analysis
Fiscal Year ending June 30, 2019

Management of the Town of Holden offers this management's discussion and analysis report that will provide information that should be used in conjunction with the outside audit report for the fiscal year ending June 30th, 2019.

Overview of Financial Statements:

The discussion and analysis report is intended to serve as an introductory to the full audit report. The audit report consists of three components: government-wide financial statements; fund financial statements, and the notes to the financial statements. This report is intended to explain some of these financial statements in concise non-financial terminology.

Government-wide Financial Statements:

The government-wide finance statements present the Town's financial position as of a certain date using some common financial reporting tools and using the modified accrual basis of accounting. The governmental activities that are reported include: general government, public safety, public works, health, social services, education, cemetery, parks and recreation activities.

Fund Financial Statements:

A fund is a group of related accounts that have been grouped together to maintain control over activities that are segregated for specific purposes and objectives. These funds include general fund, special revenue fund, and permanent fund accounts.

Budget year Increases:

Increases from the previous fiscal year on the municipal portion of the overall budget was \$96,650. The major items that attributed to the increase were \$45,000 in additional Capital Improvement Plan funding, \$20,000 increase to workers compensation, health care coverage changes, and cost of living adjustment for employees.

Year Capital Expenditures:

The Town of Holden made three considerable purchases during the fiscal year. The first purchase was to upgrade the signage at the Town Office, for which the Town Council authorized up to \$35,000 on March 3rd, 2019. The second two purchases were for equipment in the Highway Department, replacement of the Pressure Washer with trailer and to purchase a straw thrower. Council gave authorization to expend up to \$20,500 for both purchases on June 17, 2019.

Notes to the Financial Statements:

The notes provide the reader with additional information about the Town that will help understand the financial data provided by our outside audit firm and our financial statements.

Government Wide Financial Analysis:

The audit report shows that the Town increase our net position by \$580,654 for the year ending in June 30th, 2019. Ending net position is \$6,538,515. The Town has long-term debt outstanding of \$1,007,354.

Differences between the original and final budget of the general fund are typically caused by the usage of assign and unassigned fund balances along with the applied revenues.

All the Town departments finished the year under budget. The general fund actual revenues totaled \$6,188,312, with actual expenditures totaling \$5,859,733.

Contacting the Town's Management:

If you have any questions about this report or need additional financial information, contact the Town Office at 570 Main Road, Holden, Maine, 04429

Town of Holden, Maine
Statement of Net Position
June 30, 2019

	Total Governmental Activities	
ASSETS:		
<i>Current assets:</i>		
Cash and cash equivalents	\$ 2,289,353	
Investments	733,640	
Accounts receivable	2,359	
Prepaid expense	20,808	
Inventory	18,760	
Tax acquired property	3,826	
Taxes receivable	827	
Tax liens receivable	<u>137,463</u>	
<i>Total current assets</i>		\$ 3,207,036
<i>Non-current assets:</i>		
Capital assets, net of accumulated depreciation	<u>4,747,563</u>	
<i>Total non-current assets</i>		<u>4,747,563</u>
TOTAL ASSETS		7,954,599
DEFERRED OUTFLOWS OF RESOURCES:		
Defined benefit pension plan	59,383	
OPEB related outflows	<u>8,655</u>	
TOTAL DEFERRED OUTFLOWS OF RESOURCES		<u>68,038</u>
		<u>\$ 8,022,637</u>
LIABILITIES:		
<i>Current liabilities:</i>		
Accounts payable	\$ 50,744	
Accrued liabilities	25,325	
Due to other governments	8,456	
Accrued interest payable	6,151	
Current portion of long-term debt	<u>152,527</u>	
<i>Total current liabilities</i>		\$ 243,202
<i>Non-current liabilities:</i>		
Non-current portion of long-term debt:		
Bonds payable	854,827	
Accrued compensated absences	47,472	
OPEB liabilities	75,586	
Net pension liability	<u>165,936</u>	
<i>Total non-current liabilities</i>		<u>1,143,822</u>
TOTAL LIABILITIES		1,387,024
DEFERRED INFLOWS OF RESOURCES:		
Prepaid property taxes	6,418	
Defined benefit pension plan	45,828	
OPEB related inflows	<u>44,851</u>	
TOTAL DEFERRED INFLOWS OF RESOURCES		97,097
NET POSITION:		
Net investment in capital assets	3,740,209	
Restricted:		
Permanent funds	48,751	
Grant funds	153	
Inventory	18,760	
Unrestricted	<u>2,730,642</u>	
TOTAL NET POSITION		<u>6,538,515</u>
		<u>\$ 8,022,637</u>

The accompanying notes are an integral part of these statements.

Town of Holden, Maine
Statement of Activities
For the Year Ended June 30, 2019

	Net (Expense) Revenue and Changes					in Net Position	
	Program Revenues			Capital		Primary Government	
	Expenses	Charges for Services	Operating Grants and Contributions	Grants and Contributions	Governmental Activities	Total	
<i>Governmental activities:</i>							
General government	\$ 96,113	\$ 18,291	\$ -	\$ -	\$ (77,722)	\$ (77,722)	
Administration	394,437	-	-	-	(394,437)	(394,437)	
Police protection	417,040	-	-	-	(417,040)	(417,040)	
Fire protection	481,696	-	-	-	(481,696)	(481,696)	
Sanitation	119,385	-	-	-	(119,385)	(119,385)	
Public works	484,143	-	34,492	-	(449,651)	(449,651)	
Health and welfare	9,751	-	3,891	-	(5,860)	(5,860)	
Education	2,855,405	-	-	-	(2,855,405)	(2,855,405)	
County tax	403,865	-	-	-	(403,865)	(403,865)	
Other	21,778	-	-	19,480	(2,348)	(2,348)	
Interest on long-term debt	46,976	-	-	-	(46,976)	(46,976)	
Depreciation	315,328	-	-	-	(315,328)	(315,328)	
Total governmental activities	\$ 5,639,841	\$ 18,391	\$ 38,283	\$ 19,430	\$ (3,559,638)	\$ (3,559,638)	

General revenues:		
Property taxes, levied for general purposes	4,747,566	4,747,566
Excise taxes	795,062	795,062
Interest and lien fees	20,349	20,349
Licenses and permits	44,366	44,366
Grants and contributions not restricted to specific programs:		
State revenue sharing	151,220	151,220
Other	148,171	148,171
Unrestricted investment earnings	17,776	17,776
Unrealized gain (loss) on investments	10,731	10,731
Miscellaneous revenues	207,651	207,651
Total general revenues and transfers	\$ 6,144,292	\$ 6,144,292
Changes in net position	580,654	580,654
NET POSITION - BEGINNING - RESTATED - SEE FOOTNOTES	\$ 5,957,851	\$ 5,957,851
NET POSITION - ENDING	\$ 6,538,515	\$ 6,538,515

The accompanying notes are an integral part of these statements.

Town of Holden, Maine
Balance Sheets
Governmental Funds
June 30, 2019 and 2018

	General Fund	Other Governmental Funds	2019 Total Governmental Funds	2018 Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 2,289,353	\$ -	\$ 2,289,353	\$ 1,829,870
Investments	733,640	-	733,640	818,465
Accounts receivable	2,359	-	2,359	42,230
Due from other funds	-	48,904	48,904	50,227
Inventory	18,760	-	18,760	14,880
Prepaid expense	20,808	-	20,808	-
Tax acquired property	3,826	-	3,826	4,082
Taxes receivable	827	-	827	646
Tax liens receivable	137,463	-	137,463	136,235
TOTAL ASSETS	\$ 3,207,036	\$ 48,904	\$ 3,255,940	\$ 2,896,635
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts payable	\$ 50,744	\$ -	\$ 50,744	\$ 34,223
Due to other governments	8,456	-	8,456	-
Accrued liabilities	25,325	-	25,325	19,722
Due to other funds	48,904	-	48,904	50,227
<i>Total liabilities</i>	<i>133,429</i>	<i>-</i>	<i>133,429</i>	<i>104,172</i>
<i>Deferred inflows of resources:</i>				
Prepaid property taxes	6,418	-	6,418	17,856
Deferred property tax revenue	110,631	-	110,631	109,500
<i>Total deferred inflows of resources</i>	<i>117,049</i>	<i>-</i>	<i>117,049</i>	<i>127,356</i>
<i>Fund balances:</i>				
Non-spendable - inventory	18,760	-	18,760	14,880
Restricted -				
Permanent funds	-	48,751	48,751	48,266
Grant funds	-	153	153	-
Assigned	792,956	-	792,956	655,242
Unassigned	2,144,841	-	2,144,841	1,946,720
<i>Total fund balances</i>	<i>2,956,558</i>	<i>48,904</i>	<i>3,005,462</i>	<i>2,665,108</i>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 3,207,036	\$ 48,904	\$ 3,255,940	\$ 2,896,635

The accompanying notes are an integral part of these statements.

Town of Holden, Maine
 Reconciliation of Fund Balance to Net Position
 Governmental Funds
 June 30, 2019

TOTAL FUND BALANCES	\$ 3,005,462
<i>Amounts reported for governmental activities in the statement of net position (Stmt. 1) are different because:</i>	
Depreciable and non-depreciable capital assets as reported in Stmt. 1	4,747,563
Long-term liabilities, including bonds payable, as reported on Stmt. 1	(1,007,354)
Accrued interest on long-term debt as reported on Statement 1	(6,151)
Net pension liability, as reported on Stmt. 1	(165,936)
Deferred outflows related to pension plans	59,383
Deferred inflows related to pension plans	(45,828)
Accrued compensated absences	(47,472)
Deferred property taxes not reported on Stmt. 1	110,631
Deferred outflows of resources - OPEB related expenditures	8,655
Deferred inflows of resources - OPEB related inflows	(44,851)
OPEB liabilities	(75,586)
NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ 6,538,515

The accompanying notes are an integral part of these statements.

Town of Holden, Maine
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Years Ended June 30, 2019 and June 30, 2018

	General Fund	Other Governmental Funds	2019 Total Governmental Funds	2018 Total Governmental Funds
REVENUES:				
Property taxes	\$ 4,746,835	\$ -	\$ 4,746,835	\$ 4,473,952
Excise taxes	796,062	-	796,062	762,283
Intergovernmental revenue	337,774	19,430	357,204	348,516
Charges for services	18,391	-	18,391	101,662
Investment income	16,885	891	17,776	10,143
Interest and lien fees	20,349	-	20,349	24,936
Licenses and permits	44,366	-	44,366	34,262
Other revenue	207,651	-	207,651	122,049
<i>Total revenues</i>	<u>6,188,312</u>	<u>20,321</u>	<u>6,208,634</u>	<u>5,877,802</u>
EXPENDITURES:				
General government	142,093	-	142,093	129,808
Administration	394,437	-	394,437	362,130
Police protection	417,040	-	417,040	385,451
Fire protection	481,636	-	481,636	854,357
Sanitation	113,385	-	113,385	154,952
Public works	711,188	-	711,188	735,943
Health and welfare	9,751	-	9,751	5,170
Education	2,855,405	-	2,855,405	2,817,083
County tax	403,853	-	403,853	379,101
Debt service	200,161	-	200,161	210,969
Grant expenditures	-	19,277	19,277	12,403
Reserve accounts	130,786	-	130,786	210,318
<i>Total expenditures</i>	<u>5,859,733</u>	<u>19,277</u>	<u>5,879,010</u>	<u>6,257,685</u>
<i>Excess (deficiency) of revenues over expenditures</i>	<u>328,579</u>	<u>1,044</u>	<u>329,623</u>	<u>(379,882)</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers in	931	525	1,456	585
Operating transfers (out)	(525)	(931)	(1,456)	(585)
Issuance of long-term debt	-	-	-	300,000
Unrealized gain (loss) on investment	10,731	-	10,731	(23,322)
<i>Total other financing sources (uses)</i>	<u>11,137</u>	<u>(406)</u>	<u>10,731</u>	<u>276,678</u>
<i>Net change in fund balances</i>	<u>339,716</u>	<u>638</u>	<u>340,354</u>	<u>(103,204)</u>
FUND BALANCES - BEGINNING	<u>2,616,842</u>	<u>48,266</u>	<u>2,665,108</u>	<u>2,768,312</u>
FUND BALANCES - ENDING	<u>\$ 2,956,558</u>	<u>\$ 48,904</u>	<u>\$ 3,005,462</u>	<u>\$ 2,665,108</u>

The accompanying notes are an integral part of these statements.

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, 2019

Net change in fund balances - total governmental funds (Stmt. 4)	\$ 340,354
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	(315,326)
Capital outlays expensed on the Governmental Funds report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 2)	355,330
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.	1,131
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.	153,638
Change in accrued compensated absences	1,938
Expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. Specifically, this represents the change in deferred pension liability and changes in deferred inflows/outflows related to pensions	47,466
OPEB expenses under GASB #75 are not reported in the governmental fund statements	(3,424)
Change in accrued interest expense	(453)
<hr/>	
Changes in net position of governmental activities (see Stmt. 2)	<hr/> \$ 580,654 <hr/>

The accompanying notes are an integral part of these statements.

**TOWN OF HOLDEN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

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, 2019

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, 2019

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, 2019

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.

When an expenditure is incurred for which both restricted and unrestricted fund balances are available, the Town considers restricted funds to have been spent first. When an expenditure is incurred for which both assigned and unassigned fund balances are available, the Town considers amounts to have been spent first out of assigned funds, then unassigned as needed, unless the Town meeting vote has provided otherwise in its commitment or assignment actions.

TOWN OF HOLDEN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

Property Taxes

Property taxes for the current year were committed on July 13, 2017, on the assessed value listed as of April 1, 2017, for all real and personal property located in the Town. Payment of taxes was due on September 8, 2017 and March 8, 2018, 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 \$50,430.49 for the year ended June 30, 2018.

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.

TOWN OF HOLDEN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

2. DEPOSITS AND INVESTMENTS

Typically, the Town invests funds in checking accounts, savings accounts, certificates of deposit, and U.S. government obligations (through an investment group owned by a financial institution). From time to time the Town's deposits and investments may be subject to risks, such as the following:

Custodial Credit Risk – Deposits - the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town uses only financial institutions that are insured by the FDIC or additional insurance. At June 30, 2019, cash deposits had a carrying value of \$2,289,353, all of which was covered by FDIC or collateralized.

Interest Rate Risk – The Town does not currently have a deposit policy for interest rate risk.

Credit Risk – The Town does not have a formal policy regarding credit risk. Maine statutes authorize the Town to invest in obligations of the U.S. Treasury, and U.S. Agencies and certain bonds, securities and real assets.

Custodial Credit Risk – Investments – the risk that, in the event of failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Town does not have an investment policy. None of the Town's investments were subject to custodial credit risk.

At June 30, 2019, the Town's investment balances were as follows:

	Fair value	Less than one year	1-5 years	More than 5 years
Cash & cash equivalents				
Federal obligations (Dreyfus Governmental Cash Management)	\$ 119,209	\$ 119,209	\$ 0	\$ 0
Fixed income				
Government bonds – Fixed, nonrated				
Federal Home Loan Bank	49,675		49,675	
Federal Natl Mtg Assn	99,824	99,824		
Federal Home Loan Mtg Corp	76,108		76,108	
Federal Farm Credit Bank	65,191	65,191		
Brokered CD				
American Express Bk	124,925	124,925		
Capital One Bank	198,708		198,708	
Total Investments	\$ 733,640	\$ 409,149	\$ 324,491	\$ 0

**TOWN OF HOLDEN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

2. DEPOSITS AND INVESTMENTS (CONTINUED)

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All investments held by the Town are Level 1 inputs.

3. CAPITAL ASSETS

Governmental activities:	Balance 7/1/18	Additions	Deletions	Balance 6/30/19
Capital assets not being depreciated:				
Land	\$ 622,150	\$ -	\$ -	\$ 622,150
Capital assets being depreciated:				
Buildings & Improvements	1,604,233	51,681	-	1,655,914
Equipment	578,902	20,000	-	598,902
Vehicles	1,893,366	56,604	(54,687)	1,895,283
Infrastructure	2,402,358	227,045	-	2,629,403
Total capital assets	7,101,009	355,330	(54,687)	7,401,652
Less accumulated depreciation				
Buildings/Impr.	(672,230)	(43,045)	-	(715,275)
Equipment	(403,396)	(40,605)	-	(444,001)
Vehicles	(684,495)	(127,256)	54,687	(757,064)
Infrastructure	(633,329)	(104,420)	-	(737,749)
Total accumulated depreciation	(2,393,450)	(315,326)	54,687	(2,654,089)
Total capital assets, net	4,707,559	40,004	-	4,747,563
Governmental activities Capital assets, net	\$ 4,707,559	\$ 40,004	\$ -	\$ 4,747,563

Depreciation expense can be allocated to departments as follows:

Public safety	\$ 102,771
Public works	207,950
Town wide	<u>4,605</u>
	\$ 315,326

**TOWN OF HOLDEN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

4. LONG-TERM DEBT

Long-term liability activity for the year ended June 30, 2019, was as follows:

Description	Balance 7/1/2018	Additions	(Reductions)	Balance 6/30/2019
Governmental activities:				
Camden National Bank, 2.63% dated 10/20/14, payable annually Due 2024	\$ 283,872	\$ -	\$ (40,553)	\$ 243,319
Bond issued 5/27/99, annual payments, varied interest 4.039%-5.289%	613,247	-	(42,088)	571,159
People's United Bank, 2.8%, dated 2010, due monthly until 2019	20,447	-	(12,759)	7,688
Lease purchase agreement. \$300,000 3.041%, due annually through 2022	243,426	-	(58,237)	185,189
Accrued compensated absences	49,411	-	(1,939)	47,472
Total	\$ 1,210,403	\$ -	\$ (155,576)	\$ 1,054,827

The annual future principal payment requirement for bonds payable outstanding as of June 30, 2019, is as follows:

Year ending June 30,	Governmental Activities Principal	Interest	Total
2020	\$ 152,527	\$ 17,270	\$ 169,797
2021	148,979	10,170	159,149
2022	153,313	18,595	171,908
2023	92,440	25,565	118,005
2024	95,238	23,112	118,350
2025-2029	364,857	55,955	420,812
Accrued absences	47,472	-	47,472
Total	\$ 1,054,826	\$ 150,667	\$ 1,205,493

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.

**TOWN OF HOLDEN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

6. ASSIGNED BALANCES

The Town Council has the authority to assign amounts for specific future purposes. Approved assigned balances at June 30, 2019 consist of:

Account	Balance 7/1/2018	Total Revenue/ Receipts	Total Appropriations/Uses	Balance 6/30/2019
Conservation commission	\$ 2,667	\$ 50	\$ -	\$ 2,717
Fire department	78,582	89,078	-	167,660
Equipment/grant match	-	20,140	-	20,140
Revaluation	10,527	15,302	-	25,829
Admin department	13,450	1,761	-	15,211
Police department	13,857	22,413	-	36,270
Road Improvement	-	10,070	-	10,070
Highway department	146,832	86,275	(70,098)	163,009
General reserve	54,557	5,961	(12,873)	47,645
Municipal building	147,647	39,233	(4,245)	182,635
Cemetery interest	538	10	-	548
Economic development	136,412	2,547	(28,172)	110,787
Cemetery reserve	44,601	2,325	(40,481)	6,445
Holden veteran's memorial	5,573	117	(1,700)	3,990
Totals	<u>\$ 655,243</u>	<u>\$ 295,282</u>	<u>\$ (157,569)</u>	<u>\$ 792,956</u>

7. EXPENDITURES OVER APPROPRIATIONS

For the year ended June 30, 2019, there were the following departments had expenditures that exceeded appropriations:

Health and welfare	\$ 3,751
Debt service	76

8. 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
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

9. DEFINED BENEFIT PENSION PLAN

Plan Description

Full-time Town employees are eligible to participate in the Maine Public Employees Retirement System (MainePERS), a cost sharing multiple-employer defined benefit pension plan established by the Maine State Legislature. Title V of the Maine Revised Statutes Annotated assigns the authority to establish and amend benefit provisions to the Participating Local District (PLD) Consolidated Plan's advisory group, which reviews the terms of the plan and periodically makes recommendations to the Legislature to amend the terms. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. That report may be obtained online at www.maineopers.org or by contacting the System at (800) 451-9800

Benefits Provided

The MainePers provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. The System's retirement programs provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten year requirement was reduced by legislative action to five years for employees of PLDs). In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60 or 65. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below his/her normal retirement age at retirement. The System also provides disability and death benefits which are established by contract with PLD employers under applicable statutory provisions.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 2.4%.

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or Board rule. The Town's participants contributed 8% of their wages to the plan for the fiscal year ended June 30, 2019.

TOWN OF HOLDEN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019

9. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Methods and Assumptions

The total pension liability for the Plan was determined by actuarial valuation as of June 30, 2018, using the following assumptions and methods applied to all periods included in the measurement:

Actuarial Cost Method

The entry age normal actuarial funding method is used to figure costs. Using this method, the total employer contribution rate contains two elements – the normal cost rate and the unfunded actuarial liability (UAL) rate.

The individual entry age normal method is used to determine liabilities. Using the individual entry age normal method, a normal cost rate is figured for each employee. The rate is determined by taking the value, age at entry of the plan, of the member's projected future benefits, and dividing it by the value of his/her expected future salary. The normal cost for each employee is the product of his/her pay and his/her normal cost rate. The normal cost for the group is the sum of the normal costs for all members.

Experience gains (losses) – increases or decreases in liabilities and in assets when actual experience is different from the actuarial assumptions – affect the unfunded actuarial accrued liability.

Asset Valuation Method

The actuarial valuation employs a technique for determining the actuarial value of assets which dampens the swing in the market value. The specific technique adopted in this valuation recognizes in a given year one-third of the investment return that is different from the actuarial assumption for investment return.

Amortization

The net pension liability of the PLD Consolidated Plan is amortized on a level percentage of payroll using a method where a separate twenty-year closed period is established annually for the gain or loss for that year.

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2018 are as follows:

Investment Rate of Return – 6.75% per annum, compounded annually

Salary Increases, Merit and Inflation – 2.75%-9%

Cost of Living Benefit Increases – 1.91%

Mortality Rates – for active members and non-disabled retirees, the RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females, is used. For all recipients of disability benefits, the RP2014 Total Dataset Disabled Annuitant Mortality Table, for males and females, is used.

TOWN OF HOLDEN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019

9. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources

At June 30, 2019, the Town reported a liability of \$165,936 for its proportionate share of the net pension liabilities for the plan. The net pension liabilities were measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to each pension plan relative to the projected contributions of all participating entities, actuarially determined. The Town's proportion was 0.060631%, which was a decrease of 0.007171% from its proportion measured as of the prior year.

For the year ended June 30, 2019, the Town recognized pension expense of \$47,466. At June 30, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<i>Deferred outflows of resources</i>	<i>Deferred inflows of resources</i>
Difference between expected and actual experience	\$ 520	\$ 1,823
Net difference between projected and actual earnings on pension plan investments	-	40,066
Changes of assumptions	26,484	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	32,379	3,939
	\$ 59,383	\$ 45,828

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year Ending June 30,	Amount
2020	\$ 40,516
2021	10,651
2022	(27,257)
2023	(10,356)

**TOWN OF HOLDEN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

9. DEFINED BENEFIT PENSION PLAN (CONTINUED)

The long-term expected rate of return on pension plan investments was determined using a building-block method where best-estimate ranges of expected future real rates of return are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation are summarized below:

<i>Asset Class</i>	<i>Target Allocation</i>	<i>Long-term Expected Real Rate of Return</i>
Public equities	30%	6.0%
US government	7.5	2.3
Private equity	15	7.6
Real assets:		
Real estate	10	5.2
Infrastructure	10	5.3
Natural resources	5	5.0
Traditional credit	7.5	3.0
Alternative credit	5	4.2
Diversifiers	10	5.9

Discount Rate

The discount rate used to measure the collective pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following table shows how the collective net pension liability/(asset) would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate.

1% Decrease 5.75%	Current Discount Rate 6.75%	% Increase 7.75%
\$ 391,089	\$ 165,936	\$ (44,520)

Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the Maine PERS 2018 Comprehensive Annual Financial Report available online at www.maineprs.org or by contacting the System at (207) 512-3100.

**TOWN OF HOLDEN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

10. DEFERRED COMPENSATION PLAN

The Town offers full-time employees a deferred compensation plan created in accordance with Internal Revenue Code Section 401 through ICMA Retirement Corporation. The plan permits salary deferral to future years. Participation in the plan is optional. As of June 30, 2019, eight employees were enrolled in the plan. The deferred compensation is not available until termination, retirement, death or an unforeseeable emergency.

The Town has amended its plan in accordance with Internal Revenue Section 457(g); therefore, the Town no longer owns the deferred amounts and they have been removed from the Town's financial statements.

Investments are managed by the plan's trustee under one of two investment options or a combination thereof. The choice of investment options is made by the participants.

11. OPEB OBLIGATIONS

Plan Description

The Town provides health insurance to its employees through Maine Municipal Employees Health Trust (MMEHT). The Town does not provide postemployment or postretirement health benefits, but it is subject to an implicit benefit for its members in MMEHT.

Accounting Policies

The impact of experience gains or losses and assumption changes on the Total OPEB Liability (TOL) are recognized in the OPEB expense over the average expected remaining service life of all active and inactive members of the Plan. As of the beginning of the measurement period, this average was 9 years.

**TOWN OF HOLDEN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

11. OPEB OBLIGATIONS (CONTINUED)

The table below shows changes in the change in Net OPEB Liability during the 2019 measurement year:

	Net OPEB Liability (a)	<i>Increase (Decrease)</i> Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balances 1/1/2018 (Reporting 12/31/2018)	\$ 76,094	\$ -	\$ 76,094
Changes for the year:			
Service cost	5,633	-	5,633
Interest	2,810	-	2,810
Changes of assumptions	(8,876)	-	(8,876)
Contributions – employer	-	75	(75)
Benefit payments	(75)	(75)	-
Net changes	(508)	-	(508)
Balances 1/1/2019 (Reporting 12/31/2019)	\$ 75,586	\$ -	\$ 75,586

The table below summarizes the current balances of deferred outflows and deferred inflows of resources along with the net recognition over the next 5 years, and thereafter:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 36,886
Changes in assumptions	8,655	7,890
Net difference between projected & actual earnings on OPEB plan investments	-	-
Total	\$ 8,655	\$ 44,776

Amounts reported as deferred outflows and deferred inflows of resources will be recognized in OPEB expense as follows:

Year ended June 30:

2020	(5,019)
2021	(5,019)
2022	(5,019)
2023	(5,019)
2024	(5,019)
Thereafter	(11,026)

As of January 1, 2018, the plan membership data is comprised of 13 active members with only an implicit benefit.

**TOWN OF HOLDEN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

11. OPEB OBLIGATIONS (CONTINUED)

Key Economic Assumptions:

Measurement date: January 1, 2019

Discount rates: 4.10% per annum for year end 2019 reporting
3.44% per annum for year end 2018 reporting

Trend assumptions: *Pre-Medicare Medical* – Initial trend of 8.20% applied in FYE 2018 grading over 14 years to 4.00% per annum.

Pre-Medicare Drug – Initial trend of 9.60% applied in FYE 2018 grading over 14 years to 4.00% per annum.

Medicare Medical – Initial trend of 4.93% applied in FYE 2018 grading over 14 years to 4.00% per annum.

Medicare Drug – Initial trend of 9.60% applied in FYE 2018 grading over 14 years to 4.00% per annum.

Administrative and claims expense – 3% per annum.

Future Plan Changes

It is assumed that the current plan and cost-sharing structure remains in place for all future years.

Demographic Assumptions:

Retiree continuation: Retirees who are current Medicare participants – 100%
Retirees who are Pre-medicare, active participants – 75%
Spouses who are Pre-medicare, spouse is active participant – 50%

Rate of mortality: Based on 104% and 120% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table, respectively, for males and females, using the RP-2014 Total Dataset Employee Mortality Table for ages prior to start of the Healthy Annuitant Mortality Table, both projected from the 2006 base rates using the RPEC_2015 model, with an ultimate rate of 0.85% for ages 20-85 grading down to an ultimate rate of 0% for ages 111-120, and convergence to the ultimate rate in the year 2020.

Marriage assumptions: A husband is assumed to be 3-years older than his wife.

Assumed rate of retirement: For employees hired prior to July 1, 2014
Age 55-58 – 5%
Age 59-64 – 20%
Age 65-69 – 25%
Age 70+ – 100%
For employees hired after July 1, 2014
Age 55-63 – 5%
Age 64-69 – 20%
Age 70+ – 100%

Salary increases: 2.75% per year

**TOWN OF HOLDEN, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

11. OPEB OBLIGATIONS (CONTINUED)

Discount Rate

The discount rate used to measure the TOL was 4.10% based on a measurement date of January 1, 2019. This rate is assumed to be an index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher, for pay as you go plans.

The following table shows how the net OPEB liability as of June 30, 2019 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is 4.10%.

1% Decrease 3.10%	Current Rate 4.10%	1% Increase 5.10%
\$ 89,576	\$ 75,586	\$ 64,370

Changes in the healthcare trend affect the measurement of the TOL. Lower healthcare trend rates produce a lower TOL and higher healthcare trend rates produce a higher TOL. The table below shows the sensitivity of the TOL to the healthcare trend rates.

1% Decrease	Healthcare Trend Rates	1% Increase
\$ 63,096	\$ 75,586	\$ 91,714

A 1% decrease in the healthcare trend rate decreases the NOL by approximately 16.5%. A 1% increase in the healthcare trend rate increases the NOL by approximately 21.3%.

12. RESTATEMENT OF NET POSITION

The Town's opening net position has been restated to account for the effects of the implementation of GASB #75 as follows:

Beginning net position -- as originally stated	\$ 6,066,219
Net OPEB liability as of June 30, 2018	<u>(108,358)</u>
Net position July 1, 2018 - restated	\$ 5,957,861

**TOWN OF HOLDEN, MAINE
SCHEDULE OF EMPLOYER'S PENSION CONTRIBUTIONS
FOR THE YEAR ENDED JUNE 30, 2019**

Date	Contractually Required Contribution	Employer's Covered Employee Payroll	Contributions as a % of Covered Employee Payroll
2015	\$ 15,843	\$ 211,245	7.5%
2016	20,159	251,992	8.0%
2017	25,076	313,454	8.0%
2018	26,538	331,727	8.0%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

**TOWN OF HOLDEN, MAINE
SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY
FOR THE YEAR ENDED JUNE 30, 2019**

	2018	2017	2016	2015
Employer's proportion of the Net Pension Liability (asset)	0.060631%	0.053460%	0.056437%	0.041296%
Employer's proportionate share of the Net Pension Liability (asset)	\$ 165,936	\$218,881	\$299,867	\$131,750
Employer's Covered Payroll	\$331,727	\$313,454	\$251,992	\$211,245
Employer's proportionate share of the Net Pension Liability (asset) as a percentage of its covered employee payroll	50.0%	69.8%	118%	62.3%
Plan fiduciary net position as a percentage of the total pension liability	91.1%	86.4%	81.6%	88.3%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

**TOWN OF HOLDEN, MAINE
NOTES TO GASB #68 REQUIRED SCHEDULES
FOR THE YEAR ENDED JUNE 30, 2019**

Valuation Date:

Only fiscal years 2014-2018 are reported. The Town will continue to present information until a full ten-year trend is compiled.

Changes of Benefit Terms include:

There were no benefit changes for the Town employees in the employees' retirement plan.

Changes of Assumptions include:

The discount rate was changed from 6.875% to 6.75% and the cost-of-living benefit increase was changed from 2.20% to 1.91%. The rate of inflation was 2.75%, 2.75% was also used by MainePers in its year ended June 30, 2018.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal.
Amortization method	A level percentage of payroll using a method where a separate twenty-year closed period is established.
Asset valuation method	One-third of the investment return that is different from the actuarial assumption for investment return.
Retirement age	60 or 65, depending on years of creditable service at certain dates.
Mortality	RP2014 Total Dataset Health Annuitant Mortality Table for males and females is used.

TOWN OF HOLDEN, MAINE
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2019

Schedules of Required Supplementary Information start with one year of information as of the implementation of GASB No. 75, but eventually will build up to 10 years of information. The schedule below shows changes in total OPEB liability and related ratios required by GASB No. 75.

	FYE 2019	FYE 2018
Total OPEB Liability		
Service cost (BOY)	\$ 5,633	\$ 3,777
Interest (includes interest on service cost)	2,810	4,103
Changes of benefit terms	0	0
Differences between expected and actual experience	0	(47,424)
Changes of assumptions	(8,876)	11,127
Benefit payments, including refunds of member contributions	(75)	(502)
Net change in total OPEB liability	\$ (508)	\$ (28,919)
Total OPEB liability – beginning	\$ 76,094	\$ 105,013
Total OPEB liability – ending	\$ 75,586	\$ 76,094
<u>Plan fiduciary net position</u>		
Contributions – employer	75	502
Contributions – member	0	0
Net investment income	0	0
Benefit payments, including refunds of member contributions	(75)	(502)
Administrative expenses	0	0
Net change in plan fiduciary net position	0	0
Plan fiduciary net position – beginning	0	0
Plan fiduciary net position – ending	0	0
Net OPEB liability – endings	\$ 75,586	\$ 76,094
Plan fiduciary net position as a percentage of the total OPEB liability	0.0%	0.0%
Covered employee payroll	\$ 611,413	\$ 611,413
Net OPEB liability as a percentage of covered employee payroll	12.4%	12.4%

Town of Holden, Maine
General Fund
Budgetary Comparison Schedule
For the Year Ended June, 30, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (negative)
	Original	Final		
REVENUES:				
Property taxes	\$ 4,753,899	\$ 4,753,899	\$ 4,746,835	\$ (7,064)
Excise taxes	684,000	684,000	796,062	112,062
Intergovernmental revenue	361,602	361,602	337,774	(23,828)
Charges for services	16,100	16,100	18,391	2,291
Investment income	8,000	8,000	16,885	8,885
Interest and lien fees	20,000	20,000	20,349	349
Licenses and permits	28,800	28,800	44,366	15,566
Other revenues	118,900	118,900	207,651	88,751
<i>Total revenues</i>	<u>5,991,301</u>	<u>5,991,301</u>	<u>6,188,312</u>	<u>197,011</u>
EXPENDITURES:				
General government	167,920	167,920	142,093	25,827
Administration	416,255	416,255	394,437	21,818
Police protection	447,020	447,020	417,040	29,980
Fire protection	519,490	519,490	481,636	37,854
Sanitation	169,900	169,900	113,385	56,515
Public works	761,775	761,775	711,188	50,587
Health and welfare	6,000	6,000	9,751	(3,751)
Education	2,855,406	2,855,406	2,855,405	1
County tax	403,853	403,853	403,853	-
Debt service	200,085	200,085	200,161	(76)
Reserve accounts	268,500	923,742	130,786	792,956
<i>Total expenditures</i>	<u>6,216,204</u>	<u>6,871,446</u>	<u>5,859,733</u>	<u>1,011,713</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(224,903)</u>	<u>(880,145)</u>	<u>328,579</u>	<u>814,702</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers in	-	-	931	931
Operating transfers (out)	-	-	(525)	(525)
Unrealized gain (loss) on investments	-	-	10,731	10,731
<i>Total other financing sources</i>	<u>-</u>	<u>-</u>	<u>11,137</u>	<u>11,137</u>
<i>Net changes in fund balances</i>			<u>339,716</u>	
FUND BALANCES - BEGINNING			<u>2,616,842</u>	
FUND BALANCES - ENDING			<u>\$ 2,956,558</u>	

Town of Holden, Maine
 Combining Balance Sheet - All Other Non-Major Governmental Funds
 June 30, 2019

	<i>Special Revenue Fund</i>	<i>Permanent Fund</i>	<i>Total Other Governmental Funds</i>
ASSETS:			
Interfund Receivables	\$ 153	\$ 48,751	\$ 48,904
TOTAL ASSETS	\$ 153	\$ 48,751	\$ 48,904
LIABILITIES AND FUND BALANCE:			
<i>Liabilities:</i>			
Interfund Payables	\$ -	\$ -	\$ -
<i>Total liabilities</i>	-	-	-
<i>Fund Balance:</i>			
Restricted	153	48,751	48,904
<i>Total fund balance</i>	153	48,751	48,904
TOTAL LIABILITIES AND FUND BALANCES	\$ 153	\$ 48,751	\$ 48,904

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, 2019

	<i>Special Revenue Fund</i>	<i>Permanent Fund</i>	<i>Total Other Governmental Funds</i>
REVENUES:			
Intergovernmental	\$ 19,430	\$ -	\$ 19,430
Interest revenue	-	891	891
<i>Total revenues</i>	<u>19,430</u>	<u>891</u>	<u>20,321</u>
EXPENDITURES:			
Grant expenditures	19,277	-	19,277
<i>Total expenditures</i>	<u>19,277</u>	<u>-</u>	<u>19,277</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>153</u>	<u>891</u>	<u>1,044</u>
OTHER FINANCING SOURCES (USES) OF FUNDS:			
Transfers in	-	525	525
Transfers (out)	-	(931)	(931)
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>(406)</u>	<u>(406)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>153</u>	<u>485</u>	<u>638</u>
FUND BALANCE - BEGINNING OF YEAR	<u>-</u>	<u>48,266</u>	<u>48,266</u>
FUND BALANCE - END OF YEAR	<u>\$ 153</u>	<u>\$ 48,751</u>	<u>\$ 48,904</u>

Town of Holden, Maine
Schedule of Property Valuation, Assessment and Appropriations
For the Year Ended June 30, 2019

<i>Assessed Valuation:</i>	
Real estate valuation	\$ 293,390,969
Personal property valuation	<u>2,627,096</u>
Total valuation	<u>296,018,065</u>
 <i>Tax Commitment:</i>	
Tax assessment at \$16.65 per thousand	<u>4,753,899</u>
 <i>Reconciliation of Commitment with Appropriation:</i>	
Current year tax commitment, as above	4,753,899
Appropriated from fund balance	282,200
Estimated revenues	<u>1,237,402</u>
Appropriations per original budget	<u>6,273,501</u>
<i>Overlay</i>	<u>(57,297)</u>
TOTAL APPROPRIATIONS	<u>\$ 6,216,204</u>

Town of Holden, Maine
Schedule of Taxes and Tax Liens Receivable
June 30, 2019

<i>Taxes receivable</i>			
Personal property	\$	<u>827</u>	
			\$ 827
<i>Tax liens receivable</i>			
2018		84,528	
2017		<u>52,934</u>	
			<u>137,463</u>
TOTAL TAXES AND TAX LIENS RECEIVABLE	\$		<u>138,289</u>

COMMUNITY SERVICE PHONE NUMBERS

Adult & Elderly Abuse/Neglect (24 hour) Hot-line	1-800-624-8404
American Red Cross	941-2930
Animal Welfare (Augusta)	287-3846
Bangor DHHS Connecting All Programs	1-800-432-7825
Career Center	561-4050
Child Abuse & Neglect (24 hour) Hot-line	1-800-452-1999
Dept of Environmental Protection	1-800-452-1942
Dept of Motor Vehicle	287-3330
Domestic Abuse	1-800-863-9909
Eastern Area Agency on Aging	941-2865
Efficiency Maine (Energy)	1-866-376-2463
Inland Fish and Wildlife Department	287-8000
IRS	1-800-829-1040
Mental Health Crisis Hot-line	1-888-568-1112
Penquis CAP Lynx Transportation	1-866-853-5969
Pine Tree Legal Assistance	942-8241
Poison Control Center	1-800-222-1222
Registry of Deeds	942-8797
Social Security	990-4530
Unemployment Call Center	1-800-593-7660
Veterans Administration	1-800-827-1000

TOWN WARRANT

To Chris Greeley, 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 9th, 2020 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 10th, 2020 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 terms and one School Administrative District 63 Director for a three-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 9th, 2020.

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

ARTICLE 3. To see if the Town will vote to raise and appropriate \$525,806 for GENERAL GOVERNMENT as recommended by the council. (2019/2020) *appropriation \$461,960*)

ARTICLE 4. To see if the Town will vote to raise and appropriate \$473,982 for TOWN OFFICE ADMINISTRATION as recommended by the council. (2019/2020) *appropriation \$406,930*)

ARTICLE 5. To see if the Town will vote to raise and appropriate \$30,883 for CODE ENFORCEMENT as recommended by the council. (2019/2020) *appropriation \$28,200*)

ARTICLE 6. To see if the Town will vote to raise and appropriate \$699,848 for the FIRE DEPARTMENT as recommended by the council. (2019/2020) *appropriation \$567,330*)

ARTICLE 7. To see if the Town will vote to raise and appropriate \$550,771 for the POLICE DEPARTMENT as recommended by the council. (2019/2020) *appropriation \$463,720*)

ARTICLE 8. To see if the Town will vote to raise and appropriate \$964,563 for PUBLIC WORKS as recommended by the council. (2019/2020) *appropriation \$808,770*)

ARTICLE 9. To see if the Town will vote to raise and appropriate \$126,755 for SANITATION as recommended by the council. (2019/2020) *appropriation \$126,755*)

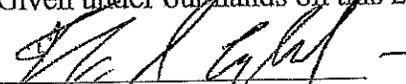
ARTICLE 10. To see if the Town will vote to raise and appropriate \$186,335 for DEBT SERVICE as recommended by the council. (2019/2020) *appropriation \$167,720*)

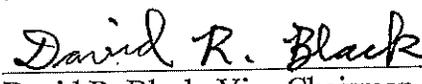
ARTICLE 11. To see if the Town will vote to increase the property tax levy limit established for the Town under 30-A M. R. S. § 5721-A in the event that the municipal budget approved under the preceding articles will result in a property tax levy that is greater than the property tax levy limit.

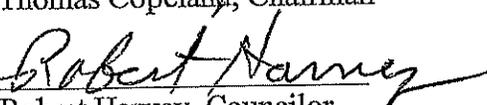
Note: § 5721-A (7) requires that the vote on the foregoing article must be by a written ballot.

ARTICLE 12. 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.

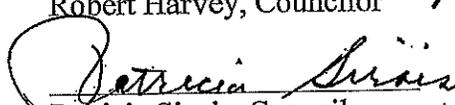
Given under our hands on this 21st day of April, 2020


Thomas Copeland, Chairman


David R. Black, Vice Chairman


Robert Harvey, Councilor


Ryan Carey, Councilor


Patricia Sirois, Councilor

TRUE COPY ATTEST:
Chris Greeley, Police Officer