

2014~2015 Annual Report



www.hermon.net

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DEDICATION



A lifetime of service to one's community is an exceptional act that should not go unnoticed. Linwood and Eula Littlefield modeled superior community service to their children. This was embraced especially by their daughter Gaynor, who has graciously followed their lead, continuing to hold a high set of standards throughout her life, making an impact on everyone she comes in contact with.

Gaynor grew up in Hermon and attended Hermon schools. She graduated from HHS in 1965. After graduation she spent a year in Boston at Burdett Secretarial College. When she returned home she married her high school sweetheart Jim Reynolds in 1967. They have two children Mark and Victoria, and have since been blessed with three more than wonderful grandchildren.



Gaynor's great grandmother Iola lived on the Billings Road and started the first 4-H club in Hermon in the 1930's. A tradition of service that Iola passed on to her daughter Annie, who passed it to her daughter Eula, inspiring Gaynor to actively serve the 4-H organization as well.

In 1970 Gaynor became a member of the Town of Hermon's Conservation Commission. She served two 5 year terms. The Commission was created as a result of a \$750 grant from The Ford Foundation. It was the purpose of the

Commission to determine the best use of the town's land resources. Mrs. Reynolds and the other members completed an inventory of the Town's Elm trees; they removed ten diseased trees and planted 15 new trees.



In 1976 Gaynor served as the Secretary for the Bicentennial Committee. The committee planned a successful week long celebration for the residents of Hermon commemorating the birthday of the USA.

In 1979 Gaynor joined the Town of Hermon's team of faithful ballot clerks. She tirelessly served the residents of Hermon hand counting ballots for over ten years.

Gaynor's faithfulness to her community and attentive service to the Town of Hermon could not be overlooked. In the mid 1980's Gaynor was honored at a HHS graduation when presented with a "Distinguished Citizen Award."



In December 1985 Gaynor began working at the Superintendent's Office. She has served as administrative assistant to five superintendents and when asked, each will respond that she is the epitome of professionalism and an invaluable resource. Her knowledge, kindness, integrity and ability to make each and every visitor to the office feel welcomed and comfortable is unmatched. She received Hermon's Annual Alumni Award in 2015 in honor of her 30 years of service to the Hermon School Department.

Gaynor has been active at Ecotat Garden and Arboretum since the Crosby's gifted the property to the Town in 1994. Most people would refer to her as the "heart" of this special place as she treats it like a second home and is its face at the many wonderful events held there. Gaynor has loyally and elegantly continued the Crosby's legacy by working faithfully and tirelessly to make sure the gardens are maintained and open for the public to enjoy.

Today we share the same sentiment that Gaynor stated about her mom in the dedication of Hermon's 2006-2007 Annual Report. Gaynor's caring and loving outlook on life has touched and enriched the lives of many, as she has always practiced thoughtful acts of kindness to those with whom she comes in contact. Indeed, the Town of Hermon is a better place, a richer community and a warm hometown because of all that Gaynor Reynolds has contributed to her community throughout her life. For that we say "Thank you from the bottom of our hearts."

In recognition of
her many years of
loyal, heartfelt
and selfless
service, we
dedicate the
2014-2015
Town Report to
Gaynor Reynolds



IN MEMORY OF....

The history of Hermon is important and special. We lost an important piece of that history this year. The big old oak tree sat and watched over Hermon Corner for more than 400 years. I had the privilege of living in one of Hermon's oldest homes. Much to our dismay, 2531 Route #2 caught on fire on January 15, 2015. While our firefighters kept it from burning to the ground, too much of the house was lost to the fire and the remainder was taken down in the spring.

The homestead on the Stage Road, as it is referred to in the archived tax records, was built in 1900.



Linda & John Pickard were the first to call it home. Mrs. Pickard passed away in 1906 while their son Floyd was still a young boy.

There is a gap in time in our historical records. Melvin & Ada Nason, more lovingly known as Fannie, lived in the Stage Road Homestead from 1928 until 1943. Leon & Cecile Leathers were next to own it. They sold the home

to Lester & Lillian, Leon's brother and his wife in June of 1948. Lester & Lillian spent their retirement years in this home. In 1975, the Leather's sold the old homestead to John and Sylvia Turner.

The Turner's called this home for the next seven years. Dale and Sally Porter bought the homestead from the Turners in the summer of 1982. Dale and Sally raised their two daughters, Kendra and Jenny here while Dale established his construction business, D. P Porter Contractors. In 2001 the Porters built a brand new home, and moved Dale's shop to the adjacent property on Route #2. The Curtis family then lived in this home for several years.



One day as I left Camden National Bank, I couldn't help but notice the old vacant house across the street. It had been empty for a few years and it looked lonely and cold. After making arrangements, I was given the opportunity to rent this historic Hermon home. We lived here for three short years. There are no words to describe the disbelief and devastation we experienced as we stood and watched our home burn and with heavy hearts we said goodbye to 2531 Route #2.



Every time I drive by the empty lot, I wonder.....what will be there next, what stories could the old oak tree have told us if it could talk, and how did that barn stand so tall and strong for 115 years?
~ Ruth A. Nickerson



GENERAL INFORMATION

(207) 848-1010

EMERGENCY CALLS



Fire.....911

Ambulance.....911

Police.....911

Website: www.hermon.net

The Hermon Town Office is open Monday—Friday, 8:00AM—5:00PM

Animal Control Officer.....	945-4636
Assessor.....	848-1044
Cemetery Sexton.....	992-7619
Code Enforcement Office.....	848-1042
Economic and Community Development.....	848-1010, ext. 6513
Fax Number for all Administration.....	848-3316
Finance.....	848-1043
Fire Department (Non-Emergency).....	848-5986
Fire Department—Fax.....	848-1990
General Assistance—Wednesday, 8AM—12PM (by appointment only).....	848-1011
Department of Health and Human Services.....	561-4100
Hermon Volunteer Rescue & First Aid Squad.....	848-3427
Neighbors Supporting Neighbors.....	848-7317
Pine Tree Waste.....	848-7551
Police Department (Non-Emergency).....	848-1014
Public Library — Monday—Friday 2:15PM—6:00PM.....	848-4000
Public Works — Monday—Friday: 7:00AM—3:30PM.....	848-1010
Recreation Department.....	848-4075
Town Clerk.....	848-1011
Town Manager.....	848-1015
Town Office—Front Counter.....	848-1010

TOWN COUNCIL

Mission Statement ~To promote community values to all residents, business, institutions and visitors of Hermon in an ethical and professional manner. This will be accomplished in a way that respects individual diversity, promotes a sense of family, is sensitive to the will of the citizens, and considers economic sustainability needs while remaining dedicated to maintaining Hermon's rural Character.



Tim McCluskey
Council Chair
Term Expires:
6/30/2016.



Alden Brown
Council Vice-Chair
Term Expires:
06/30/2016.



Steven Thomas
Term Expires:
06/30/2018



Douglas Sinclair, Sr.
Term Expires:
06/30/2018.



Donna Ellis
Term Expires:
06/30/2017



Anne Freeman
Term Expires:
06/30/2017



William Scott
Term Expires:
06/30/2016

The Hermon Town Council meets every other Thursday at 7:00pm. Meetings are held in the Meeting Room at the Public Safety Building. Meetings are broadcast live on Time Warner Channel 121.111.

TOWN MANAGER

It is a pleasure to report to the citizens of the Town of Hermon the state of the community for fiscal year 2014-2015. This is especially true since it was the Town's "Bicentennial" year. In 1814, the Town of Hermon was recognized by the State Legislature as an organized town to operate as a Board of Selectmen and Town Meeting form of government. It is amazing to see how a community of several hundred people has grown to be one of the fastest growing communities in the State of Maine with a projected population of 5,600. During the year, members of the Bicentennial Committee offered a number of activities and events to celebrate this very important milestone. I would like to extend my appreciation to the members of the Bicentennial Committee for a job well done.

It is well known Hermon maintains one of the lowest if not the lowest tax rate in the State of Maine for a community of its size. Hermon also offers good services, maintains excellent schools and provides opportunity for a high quality of living for all of its citizens. It is the goal of all employees, department heads and Town Council members to continue what has been the vision for this community since its inception; to provide cost effective municipal services and educational opportunities to all the citizens of the community.

The financial status continues to be good and is reflected by the audited financial statement and report of the Finance Director which has been included as part of this report. I encourage you to review these reports and contact me if you require any additional information or if you have any questions.

The Town Council each year establishes goals for which they want the Town Manager and department heads to address. The most significant goals identified and accomplished during the 2014-2015 fiscal year include:

- Develop and implement a Road and Street Improvement Plan- The plan identified major road and street improvements and incorporated these needs as part of a five year capital improvement plan. A \$500,000 grant was received from the Maine Department of Transportation to implement components of the plan.
- Continue to prepare and implement a five year capital improvement plan for all departments of the Town including the School Department- A five year capital improvement plan was approved and implemented. For the first time in the history of the Town of Hermon, the 2015-2016 Capital Improvement Plan included the Hermon School Department's capital improvement needs.
- Continue to assist the owner of the "Plaza" to develop a new water supply that provides quality water to the businesses that occupy the space - The Town assisted with the help of a paid consultant to identify the issues with the public water supply at the Plaza. A new water source was identified and proposed to the developer. The project is scheduled for

- completion by December 2015 and the Town has assisted financially by amending the existing terms of the Credit Enhancement Agreement previously approved by the Town Council.
- Complete Route 2/Billings Road intersection improvements- The project was initiated during the spring of 2015 and completed in November 2015. The cost of the project was paid entirely from state and federal funds.
 - Complete plans and financing package for the Route 2 sidewalk project- Plans and the financing for the new sidewalk along Route 2 was completed. The project will be implemented during the 2016 construction season. This project will be financed with grant funds totaling \$1,168,000 and TIF revenues totaling \$440,000. The project includes new drainage, sidewalk, shoulders, road surface and pedestrian lighting.
 - Establish an Economic Development Committee and hire an Economic and Community Development Director- The Town Council created a fourteen member Economic Development Committee and funded a 24 hour weekly Economic and Community Development Director position supported with funds generated from the Town's Tax Incremental Financing Districts. The committee and director will be responsible for preparing an Economic Development and Marketing Plan during the 2015-2016 fiscal year.
 - Update the assessing tax records and educate business owners regarding the BETER/BETE programs- The assessing office has initiated the update of all property tax cards including sketches, photos and property information cards. In addition, the assessing department has worked diligently to contact all businesses assuring compliance with the inventory of all business equipment that qualifies for property tax exemption. Substantial gains have been made to assure reporting of these improvements and improving the equity for all property owners..
 - Address the future of Hermon.net and the Town's technology program- A new agreement was implemented to continue the partnership between the school and municipal departments for the delivery of an up to date technology program for municipal employees and a cost effective alternative for internet services for the citizens and businesses of the community.
 - Continue improvements at Jackson Beach- A \$40,000 grant was received from the Department of Forestry, Conservation and Agriculture to complete improvements to the boat landing at Jackson Beach. The project was completed for the 2015 boating season. The improvements have been well accepted and appreciated by boaters.
 - Prepare a Sewer Maintenance Plan- In advance of preparing the plan a contractor was hired to clean and establish a video record of all public sewers located in the Town of Hermon. The work was contracted over a three year period and will be completed in 2016. Once the study is complete, the Sewer Maintenance Plan will be undated to address the deficiency identified by the study.
 - Adopt a Cemetery Maintenance Plan- All of the major deficiencies were identified in each of the town owned cemeteries. Of most significant was the condition of the roads leading in and out of each cemetery. Several projects have been included in the capital improvement plan to address the need. This practice will be continued for the next several years.

- Fire Department goals- The goal for 2014-15 fiscal year was the purchase of a new pumper/tanker fire truck. Members of the Town Council and the Hermon Fire Department worked for six months to develop the specifications for the new truck. The purchase was approved by referendum and the contract granted to Midwest Fire Equipment in the amount of \$277,000. The truck was delivered in October 2015.
- Complete improvements at the transfer station- After two years, all planned improvements have been completed at the transfer station. A retaining wall and concrete pads were installed to allow for the placement of containers for the disposal of demolition debris and metal. In addition, a composting pad was installed allowing for the disposal of clean leaves and grass clippings. The improvements have eliminated the potential for site contamination and reduced operating cost for the Town.

In closing, I would like to take this opportunity to extend my appreciation to the members of the Town Council who make the difficult decisions, all of the employees who work hard to provide quality service to the citizens of this community and to many of the volunteers who help make this community such a great place to live and raise a family. I trust all of you who are registered voters will continue to participate by sharing your views and attending town council meetings and voting during town elections.

It is a pleasure serving the citizens of Hermon. My door is always open to any citizens who has a concern or would like to share an opinion about a matter affecting the Town. You can also reach me at 848-1015 or by email at raymondrr@hermon.net.

Respectfully submitted,
Roger Raymond, Town Manager

TOWN CLERK

Thank you to the residents of Hermon, for the opportunity to serve as your Town Clerk. Hermon is my hometown; serving my friends and family in this capacity is a responsibility I take very seriously and one that brings me much gratification. The Deputy Clerks and I want you to know that we are here to work with you and for you. We appreciate each and every one of you and are available to assist you here in the office, Monday through Friday, 8am to 5pm. Below is a summary of the services provided by our office between June 1, 2014 and July 30, 2015.

Vital Records used to be one of my favorite parts of reading Hermon's Annual Town Report. However, in 2012 the State changed the rules regarding vital records and these documents are no longer open records. Additionally, births and deaths are all recorded electronically now. Marriage records will be electronic by next summer as well. This changes how we handle and process Vital Record requests and how we report information to you. During the 2014-2015 year 74 babies were born, 49 couples were married and 38 of our residents passed away.

Dog Licensing always seems to cause confusion. Dogs that reside in Hermon must be licensed every year per State Law. New tags become available on October 15th. These tags are \$6.00 or \$11.00 depending on whether your dog is altered or not. If you have not licensed your dog by the last day of January, the Animal Control Officer will come to your house to remind you, and you will be charged an additional fee of \$25.00. If you still do not license your dog, the State expects that the Town will summons you to court for non-compliance. For these reasons it is important that you let the Town Office know if you no longer own a dog you previously registered. During the 2014-2015 year we licensed 851 dogs. 729 of those dogs had been spayed or neutered. 261 of those dogs were new to town.

Hunting & Fishing Licenses can be purchased in a variety of ways. The Town is an agent for the Dept. of Inland Fisheries and Wildlife and we issue several licenses every year. We issued 129 fishing licenses, 64 hunting licenses, 173 combination hunting & fishing licenses, 11 jr. hunting licenses, 7 super packs, 10 coyote night hunt's, 10 archery licenses, 4 military combinations, 16 migratory bird licenses, 18 muzzleloaders, 2 Over 70 hunting licenses, 10 spring/fall turkey licenses and 2 non-resident hunting licenses.

Recreational Vehicles can be registered here at the Town Office or online. These numbers do not reflect on-line registrations. 263 ATV's were registered, 359 boats were registered and 320 snowmobiles were registered.

Motor Vehicle Registrations can also be processed online. We really do like it when you come to the Town Office, but we also understand the convenience of registering your vehicle online. The Town of Hermon is the largest big truck town in the State of Maine. From July 1, 2014 through June 30, 2015 we processed registrations for 8,565 vehicles, collecting \$2,307,622.84 in excise tax.

Elections usually take place twice a year, November and June. However this year we had a Special Election in July as well. On July 8, 2014 a Special Election was held for the purpose of filling a vacant school committee seat for the unexpired remainder of its term, which runs out June 30, 2016. 144 voters participated in the Special Election. Anthony Reynolds won the seat vacated by Ron Sherman who moved out of State. November 4, 2014 we saw 2,713 voters participate in the gubernatorial election. Then, on June 9, 2015, 367 voters participated in the municipal & school election. The minutes from the Annual Town Meeting on June 11, 2015 have been included and are at the end of this Annual Town Report.

We have been using our electronic tabulators since November 2012. This makes a significant difference in our elections. No more hand counting ballots until the wee hours of the morning as in the past. However, a successful election takes a lot of planning, organizing, training and plain hard work. A huge thank you to the folks that work the elections with us, making it possible for the residents of Hermon to participate in this voting process, especially to Shirley Frost. Shirley has served as our Election Warden for 25 years now. We are so thankful for her service.

Hermon has 4,242 registered voters. 975 are registered as Democrats. 1,592 are registered as Republicans. 146 voters have registered as Green Independents. The remaining 1,529 registered voters are not enrolled in a party and are considered “unenrolled.”

Special Town Meetings took place as well. On September 11, 2014, residents authorized the use of \$50,000 for drainage and shoulder work on White Pine Road, Crogan Road and Newburgh Road. Thursday, November 20, 2014, 44 residents attended a Special Town Meeting and approved the funding of three reserve accounts at the school: unanticipated tuition reserve—\$12,500, school bus purchase reserve—\$ 80,000 and school capital improvement reserve—\$150,000.

Senior Socks is an annual project that we have taken on here at the Town Office during December. A lot of attention is given to children during Christmas, and rightfully so. We have worked with Carol at Neighbors Supporting Neighbors Food Pantry to provide Christmas socks filled with gifts for the elderly residents in our community. This year residents of Hermon filled 27 Christmas Stockings.

Town Office. The Town Office is open Monday through Friday from 8:00am to 5:00pm. We stop processing New Vehicle registrations at 4:30pm. You are now able to use your credit or debit card as a form of payment. However, you will pay an additional 2.5% for that convenience. If you have questions or concerns or if we can be of assistance in any way do not hesitate to be in touch with us. We are here for you.

Respectfully Submitted,

Ruth A. Nickerson, CCM
Town Clerk

FINANCE DIRECTOR

To The Citizens of Hermon:

The Finance Department is responsible for the custody, collection, disbursement and investment of Town funds in accordance with Generally Accepted Accounting Principles (GAAP), Town policies and procedures and applicable Federal and State laws. The Town is responsible for establishing and maintaining an internal control framework designed to ensure that the assets of the Town are protected from loss, theft, and misuse and that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with GAAP.

The Town has been successful weathering through bad economic times. The Town of Hermon heavily relies on Excise tax collection which had been in decline since 2007. We have seen Excise Taxes increase over the last few years, partly due to one of our largest Excise tax payers. With this said, we have been able to keep our Fund Balance healthy especially in comparison to other surrounding communities. Internally the goal is to recognize efficiencies that mitigate the loss with little increase to property taxes.

Revenues

Comparatives of revenues identify a couple key changes. First, overall revenues have increased by \$1,195,073 from the previous year. The major increase in revenues from the previous year is due to the MePERS reimbursement and sale of Town owned land. These were one time revenues recognized in the 2014-2015 fiscal year. Second, excise taxes had a considerable increase in revenue as well. There was a \$201,957 increase alone for excise taxes from 2014 to 2015. We have seen an upward trend over the last few years of excise tax revenue as the economy starts to stabilize. Not only are we seeing the residential side of excise taxes increase, but the commercial piece has had significant growth as well. Property tax revenue is variable due to mil rates, the economy, values of homes, new construction, the commercial district growth, as well as other miscellaneous factors, but did show an increase of \$130,518 from the previous year.

Details of revenues can be found in Exhibit A-2 of the Annual Audit ending June 30, 2015.

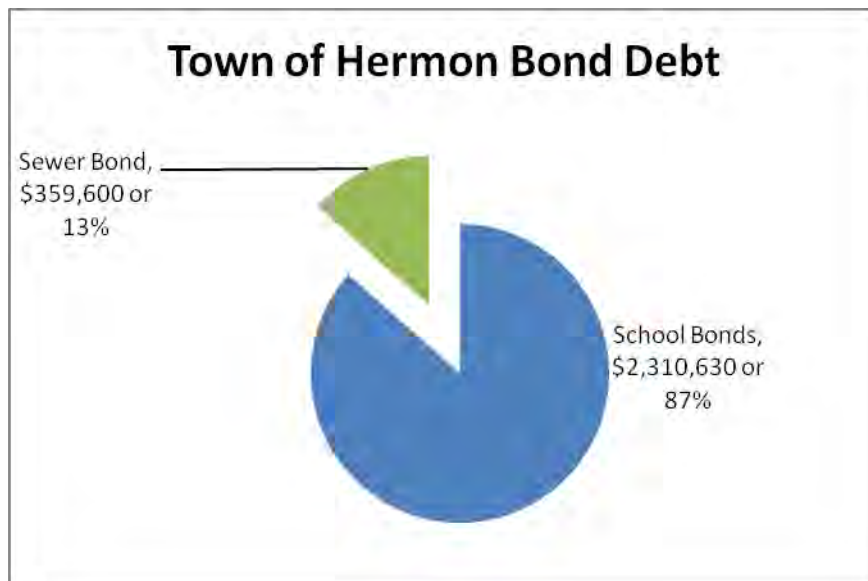
Expenses

Overall, expenses have decreased by \$28,828 from 2014 to 2015. All functions for the Town, with the exceptions of education, public safety, public works, and solid waste, showed decreases from 2014 to 2015. Education expenses increased by \$215,044 from 2014 to 2015.

Details of expenditures can be found in Exhibit A-2 of the Annual Audit ending June 30, 2015.

Debt

At June 30, 2015, the Town had \$2,670,230 in outstanding debt. No new bond debt was issued in this fiscal year. The Billings Road bond debt was paid in full in July 2014, leaving the Sewer extension Bond as the sole debt of the Town. The Sewer Bond will be paid in full in November 2018. The School paid off the High School bond in the current fiscal year, leaving the Middle School bond and revolving renovation bond for the Middle School. Below is a chart showing monies outstanding at June 30, 2015 broken out by the School and Town.



You can find excerpts of the Annual Audit throughout this report and in its entirety at www.hermon.net under the Finance Department. We are here to answer any questions that you may have, so please do not hesitate to call the Town Office. Thank you!

Sincerely,

Rachel Grass

Finance Director

grassr@hermon.net

ASSESSOR

5-YEAR SUMMARY OF MUNICIPAL VALUATION

YEAR	LAND	BUILDINGS	PERSONAL PROPERTY	TOTAL VALUATION
2015	\$137,747,800.00	\$348,427,600.00	\$21,393,700.00	\$490,604,900.00
2014	\$134,211,700.00	\$316,473,365.00	\$22,242,400.00	\$472,927,465.00
2013	\$132,597,800.00	\$305,853,700.00	\$22,497,700.00	\$460,931,200.00
2012	\$131,285,300.00	\$297,912,600.00	\$23,069,400.00	\$452,267,300.00
2011	\$129,502,800.00	\$289,339,000.00	\$26,801,400.00	\$445,632,200.00

5-YEAR SUMMARY OF TAX MIL RATE COMPUTATION

School Subsidy Not Included

APPROPRIATIONS						
FISCAL YEAR	TOWN & COUNTY *	SCHOOL	REVENUE SHARING	TOTAL APPROPRIATIONS	MUNICIPAL VALUATION	MILL RATE
2015 - 2016	\$4,615,636.00	\$4,415,777.00	\$150,000.00	\$5,887,258.00	\$516,709,268.00	12.00
2014 - 2015	\$4,622,899.00	\$4,163,344.00	\$147,805.00	\$5,675,129.00	\$496,017,038.00	12.00
2013 - 2014	\$4,427,656.00	\$4,160,449.00	\$170,000.00	\$5,489,690.00	\$482,654,600.00	11.91
2012 - 2013	\$4,404,299.00	\$3,953,500.00	\$253,000.00	\$5,291,527.00	\$470,116,820.00	11.70
2011 - 2012	\$4,674,613.00	\$3,924,444.00	\$225,000.00	\$5,111,527.00	\$462,850,340.00	11.47

*Includes overlay

NOTICE TO TAXPAYERS - BUSINESS PERSONAL PROPERTY

In accordance with Title 36 MRSA, Section 706, as amended, the Assessor of the Municipality of Hermon hereby gives notice to all persons liable to taxation in said municipality, not by law exempt from taxation, that all real estate and personal property owners must declare, to the Tax Assessor, a list of their estates, of which they possessed on April 1st each year.

All new **"Homestead" exemptions** must be filed before April 1st. Any **Veterans** receiving aid on 100% disability or who are 62 years of age before April 1st, served during a federal recognized war time period, or any person legally blind as determined by the Department of Human Services, who have not filed proof of entitlement for tax exemption with the Assessor must do so before April 1st of the year applied for.

***Veteran** includes; all veteran, paraplegic veterans, widows and widowers of veterans.

Any **farmland, tree growth land, or open space land** an individual may want to place in these programs and which meet qualifications must filed an application before April 1st of each year .

All **farm, woods, construction tractors and other excisable equipment** must be excised before April 1st of each year or have the personal property tax assessed thereafter.

Respectfully Submitted,
BENJAMIN F. BIRCH JR.

CODE ENFORCEMENT

There were 179 permits were applied for and permitted from July 1, 2014 and June 30, 2015 which remains consistent with the last few years.

Below is a list of projects that need permitting, but keep in mind that working in the Shoreland District there may be other approvals or permits necessary then those listed here.

- New buildings
- Additions (bedrooms, bathrooms, family rooms, etc.)
- Residential work (decks/ porch, garages, pools, storage or utility building etc. .)
- Renovations (garage conversions, basement furnishings, kitchen expansions, etc.)
- Plumbing (Interior and exterior)
- HVAC (heating, ventilating and air-conditioning) systems

As, I have always said call or stop into the office before starting any project to make sure what permitting may be needed and remember the biggest problem you may have with Code Enforcement could have been solved when it was small if the right question had been asked.

Remember when doing any kind of excavation work from large construction projects to the home owner that is installing a mailbox post to first call Dig Safe 1-800-344-7233. Dig safe notification may be done over the phone or you can take advantage of their on line service. Pamphlets are available here at the Code Office for those that would like pick one or have one mailed to you.

Timothy Schoppe, LPI did a total of 252 plumbing permits/inspections which included septic system installations, internal plumbing inspections and complaints received for possible malfunctioning septic systems.

The Planning Board reviewed and or approved 3 subdivisions amendments, 3 zone change request, proposed changes to the Land Use Ordinance and 2 new business sites.

Code Enforcement Office / Planning Board

Annette M. Merrithew, CEO

Timothy Schoppe, Plumbing Inspector

GENERAL ASSISTANCE

The purpose of General Assistance (GA) is to provide basic necessities such as food, shelter, utilities, fuel and certain other items during times of need. It is not intended to provide total support to people. GA is the program of last resort, meaning they shall have exhausted all other programs before they are assisted by the town. The program is funded by local property taxes. We are reimbursed by the State of Maine fifty percent (50%) of all costs associated with basic necessity expenditures; we are not reimbursed for our administrative costs. The Town spent \$1,320.76 (after reimbursement) assisting those in need this year.

The Council adopted a General Assistance Ordinance in October 1981 establishing this program for the Town of Hermon. The ordinance was last amended July 3, 2014. The program is available to all Hermon residents as determined by the standards of eligibility as provided in the ordinance. It is the intent of the GA office to assist citizens who are struggling in the best possible way.

Office hour are available for Hermon citizens by appointment only, at the Town Office located at 333 Billings Road. Proof of household income and expenses is required to determine eligibility. Appointments may be scheduled by calling 848-1011. In an after-hour emergency, or on weekends, please call the Penobscot County Sherriff's Department at 945-4636.

July 1, 2014 through June 30, 2015

The Town of Hermon assisted seven households.

Heating Fuel = \$404.51	Rent = \$1238.00	Electricity = \$214.00	Burial=\$785.00
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ECONOMIC DEVELOPMENT

Since the last annual report for economic development, business growth and community development has outpaced recent years in all categories. Existing businesses moving to Hermon to expand, new businesses establishing a home in Hermon or local businesses moving from lease to ownership have all increased for 2014-2015.

From November of 2014 until June 30, 2015 Hermon had seventeen businesses that either moved to, or expanded in Hermon:

Hersey Eye Care, Greenway Equipment, Lasting Impressions Family Dentistry, Bangor Waterfront Concerts, Justified Tanning, Hermon Family Hair Salon, Bangor Drive-In, Mutt Nose Best, Maine Construction Group, Valley Satellite, Weatherbee Law Offices, Carmel Electric, Covey Physical Therapy, Advanced Modifications, Northeast Restorations, Community Pharmacy and Dysart's Warehouse Expansion.

Collectively, these companies invested hundreds of thousands of dollars in our local economy and made major improvements to their positions including hiring additional employees. The list above represents a reported total of 145 jobs newly created or retained. Six of these businesses are newly established TIF districts who qualified for credit enhancement agreements approved by the Town Council.

Credit for the successes in economic development goes to the entire Town staff and the Town manager who pitches in together to form the team effort required to attract and retain business entities looking to relocate or expand. The economic development office also relies on the Town Council and subsequent boards to support suggested improvements to infrastructure related to business districts and to keep taxes as low as possible which is a large part of our appeal.

Investments from TIF revenues to encourage new growth and private investment have worked well recently in areas like our business parks and the Village Commercial District. Tax Increment Finance districts alleviate the pressure on regular operating budgets by covering the costs of improvement activities such as updates to infrastructure and public safety. Community development items are also underway that will increase the quality of life for current residents. Some of the items for Economic and Community development recently include:

- Cemetery road improvements

- Jackson Beach State Park upgrades

- Directional boring project that brought utilities from North side of Route 2 to South side to support four additional building lots and one new structure

- Transfer station upgrades

- Drainage project at Greenway Equipment site in Freedom Parkway

- Extending 3 Phase power in Liberty Park

- Route 2 widening near Contractor Lane and the Bangor Drive-In

The office of Economic and Community Development also assists business owners who need help researching expansion possibilities, assessment review, providing a low interest loan for fixed assets, assisting with permitting, development of financial packages and providing guidance to prepare a business plan and marketing. We also refer the developer to local or state agencies for assistance.

It is our goal that Hermon continues to be a great place to do business by providing the necessary resources to maintain our competitive regional advantage.

It has been a pleasure serving Hermon and its business community during the last year.

Respectfully submitted,

Scott Perkins, Interim Economic Development Director

FIRE DEPARTMENT

The Hermon Fire Department is comprised of 2 (two) fulltime and 38 (thirty eight) part time/ on call employees. The station is located at 327 Billings Rd and is staffed Monday through Friday 6am – 4pm, please stop by or give us a call at 848-5986 if we can be of any assistance. The Public Safety Building is a secure facility and is locked even when firefighters and law enforcement personnel are in the building. Please use the phone to the right of the interior door to make contact with fire or police. Three buttons are preprogrammed for your use, 911 for emergencies, police business and fire business. Open burning permits may be obtained at the fire station Monday through Friday during normal business hours. On weekends permits may be obtained at C & K Variety located at 8 Billings Rd. Permits are for burning after 5 p.m. on class 1 and 2 days only. Class day can be found by going to the Maine Forest Service website and checking the fire danger map, <http://www.maine.gov/doc/mfs/firedanger/fire.shtml>, Hermon is located in Zone 3. Open burning permits may also be obtained online at the above website for a fee of \$7.00. We are in the building on a regular basis outside of normal business hours with work details and training, but these are not set hours. If you need to stop by outside of normal hours it is best to call first to see if anyone is here.

Incident Summary by Incident Type

Date Range: From 7/1/2014 to 6/30/2015

Fire	45
EMS/Rescue	53
Hazardous Condition	34
Service Call	46
Good Intent	29
False Call	35
Severe Weather	1
Other	1
Blank or Invalid	20
Total	<u>264</u>

Respectfully submitted,

Ray F. Pipes
Hermon Fire Chief
327 Billings Rd., Hermon, Me 04401
Office: 848-1046
Fax: 848-1990
Email: Firechief@Hermon.net

POLICE DEPARTMENT

To the citizens of the Town of Hermon:

2015 has been another busy year for the Town of Hermon. We have responded to around 2,841 calls for service.

This years I have seen an increase in IRS scam calls. A reminder to everyone that the IRS will not call you, they will send you a letter. Also the calls have started again where someone will call a grandmother or grandfather and tell them there grandson/granddaughter is going to jail or is in jail, and wants you to send money to get them out. I recently heard of one incident where they wanted I-Tune cards. These are scam calls and you should not send any money.

I would like to remind people to lock their houses and vehicles. I would also ask that any suspicious behavior be reported to the Sheriff's Office (945-4636) when you see it no matter the time of day or night. By working together and looking out for our neighbors we can continue to make Hermon a safe place to live, work and play.

As always I can be reached by calling the Penobscot County Regional Dispatch Center at 945-4636, or using the phone system at the Hermon Public Safety Building which is available 24 hours a day to reach a dispatcher.

On behalf of myself and the other Deputies working the Town of Hermon we look forward to continuing to serve the citizens of Hermon.

Sergeant Jamie Kennedy

ANIMAL CONTROL OFFICER

Thank you for the opportunity to serve as the Animal Control Officer (ACO) for the Town of Hermon. I also want to thank you for registering your dog. Registration is a requirement of Maine State Law. It is especially helpful when a dog is loose, making it possible for us to return your dog to you. This is also why it is important to keep the tags on your dog. I would much rather return a dog to it's owner than take it the Humane Society. When a dog is taken to the Humane Society it can be very costly for the dog owner as well as the Town. When you do register your dog please make sure the Town Office has your current contact information in case I need to make contact with a dog's owner.

Dog registrations are annual. They are valid through December 31 each year. You can renew your registration after October 15th. Late fees are attached to each dog's registration on February 1. The late fee is \$25.00 plus your registration fee.

I was able to meet more town residents this year because of unregistered dogs. It seems like the number of unregistered dogs is increasing. You need to know that you can be summonsed for failure to license your dog. If you are summonsed, for failure to license your dog, you could face a fine in addition to the license fee and the \$25.00 late fee.

Over the course of we handled 176 animal control problems. They ranged from barking dogs, chickens in the road to animal bites.

I am available to answer questions regarding pets and wild animals.

Respectfully,

David Quinn

HERMON VOLUNTEER RESCUE & FIRST AID

This year, **2015**, marks the forty-seventh continuous year of providing primary emergency medical services, licensed at the “Basic” level, permitted to the “Paramedic” level, to the townspeople of Hermon as well as secondary emergency services to the surrounding towns of Carmel, Levant, Etna, Stetson, Glenburn and Bangor. In addition to providing emergency ambulance services, we also provide other scheduled transporting services such as daily/weekly Dialysis transports or longer transports and transfers to other Hospitals and Medical Centers ranging from Fort Kent to Boston , MA., when needed or required. Our direct number is 848-3427 for any additional services when, and if needed.

This has been another extremely busy year. We have had the privilege of answering 871 paged 911 calls for help, aid and assistance. There were 645 paged or patient initiated calls for help in Hermon alone. Of all the 871 paged, or patient initiated calls, it is important to understand that there are no manufactured calls included in these numbers. A manufactured call is one that is initiated by the service itself and includes such calls as driver training, vehicle maintenance runs, fuel trips, drug re-supply runs, other medical re-supply runs or simply running down to the store for lunch. PRCC, the Penobscot Regional Communications Center is extremely busy and the Hermon Ambulance Service does not generate numbers for any manufactured calls as our budget is not dependent on increased call volume.

Retention and recruitment are the most important tasks than any volunteer organization must deal with on a daily basis, due to the fact that if the organization cannot draw any new members or keep the members it currently has, the organization will not be able to carry out its mission statement. A considerable amount of time is spent in this pursuit. The Hermon Volunteer Ambulance Service depends on its members donating their most precious commodity, their time. Not just a few hours, or even a few hundred, in most cases, many of our members donate thousands of hours a year to keep this organization running. The most important aspect as it relates to the townspeople is the number of hours that is required to cover the call time on a yearly basis. A minimum of 17,250 hours of call time is required to cover the schedule with a minimum of two people, 24 hours a day, 7 days a week, 365 days a year. In all actuality, the number of hours that are utilized on a yearly basis is in excess of 30,000. In addition to our “A” crew of two members, 24/7/365 is our “B” & “C” crews who, when the pager activates, and the “A” crew responds, gravitates towards the station for the next out call or calls. We currently have 48 members listed on our roster. We are proud to say that ten of these members are licensed at the “Paramedic” level as well as ten licensed at the “Advanced” level, all ALS certified. Three are our support members. All of the members listed on our roster are truly, your true **“Hometown Heroes.”**

When and if, additional help or services are needed, we have instituted Contracts and/or Agreements with the Bangor Fire Department and Capital Ambulance to provide Advanced Life Support Services, (ALS) when requested. We also maintain Mutual Aid Agreements with the Towns of Carmel, Hampden, Glenburn, Levant, Etna and Stetson when additional resources or personnel are needed. It is important these Partnerships are taken care of and the Friendships maintained, because as on occasion, not only are we the providing additional help to others, we are the ones asking for additional help.

You may have noticed an addition to our fleet, a red 2006 Type 3 Horton. We purchased this from Boxborough, MA. This ambulance is in pristine condition, and we look forward to using this truck for many years to come. Like our other trucks, this ambulance has also been set up for a "Paramedic" level emergency response.

Several of the Town groups have come to know the benefits of this building as they continue to use it on a regular basis. The American Legion considers this building their new home for their meetings as well as providing public suppers once a month for the residents of the Town. The Hermon Boy Scouts and the Cub Scouts meet here on a regular basis, the Hermon Alumni Association meets here, the Friends of Hermon Football utilized this building for their suppers for the football team after practice every Thursday evening during football season as well as many personal family reunions, wedding and baby showers, birthday parties and several impromptu meetings on the spur of the moment for several other groups in the area. We are pleased to be able to offer this space to the residents of the Town.

We would also like to thank the Hermon Fire Department, licensed at the first responder level to assist us when needed; also the Hermon Deputies for their assistance at many of our calls, roughly 75%. It is comforting to know that while the Ambulance Personnel's attention is on rendering medical treatment, the folk's from the Fire and Sheriff's Department are assisting and watching our backs. Thanks to PRCC, (Penobscot Regional Communication Center), our dispatching entity which provides all of the 911 services needed to enable us to reach our destination in an expedient and efficient manner. They are truly a group of dedicated professionals, which not only we, but all other emergency services have come to rely upon.

Speaking of reaching our destinations, day or night, we find your house by the numbers on your mailbox, house or a number sign at the end of your driveway. Over the last few years these numbers have been disappearing at an alarming rate. Please, Please, Please, take care of this critical time consuming problem. It could literally be the difference between "Life & Death." Thank you very much.

A very special thank you goes to the citizens of this Town for their support and understanding both fiscally and personally.

Respectfully Submitted,

G. Stephen Watson
Chairman, Board of Directors

PUBLIC WORKS

Hermon Public Works has completed a long term goal by transitioning from a maintenance crew handling simple tasks requested by the public to a construction crew proactively involved in capital projects and public infrastructure items including major roadway and facility improvements. The two person team over the last three years making this possible is Ralph Shaw and Mike McCarthy. Ralph and Mike have changed the regular expectation of what Public Works is historically in Hermon by improving quality, output and efficiency. Adding to that effort, they have maintained one of Hermon's most critical and difficult plow routes during the winter road maintenance season successfully over the last three seasons. Winter road maintenance is the most important job Hermon Public works undertakes because it requires wide and varied skill sets in order to maintain and operate snow removal equipment successfully to deal with the issues associated with dangerous winter driving conditions. Poor road conditions have a negative affect on commerce, education and emergency response services each event without a great team working all together.

This last year has brought many new projects to Hermon that Public Works has assisted with. Often times the involvement by the Town crews saves the Town money on certain construction items that are usually quite costly if private companies provide 100% of the effort. Likewise, when private companies are bid award winners for large scale roadway, drainage and building construction projects, they can save us money by partnering with the Public Works to help complete tasks that increase quality of life for our community.

During this last cycle we have cooperated with local contractors by assisting them in their efforts and also by renting equipment and operating it ourselves when the occasion requires. Public Works has worked on the Jackson Beach Improvement Project, the Transfer Station upgrade and road paving lists. Mike McCarthy, Ralph Shaw and the part-time crew have pulled the shoulders, cut for sight distance in the right of way and replaced multiple cross and driveway culverts with good results that were highly cost effective. Overall, the strength of our department continues to be the Council, manager and community support for our efforts which has increased our ability to handle larger workloads.

Our next goal now that a proven model for delivery of efficient services has been reached is to prepare for growth related challenges as Hermon continues to add municipal facilities and population. Since 2004, Hermon's population has grown by an average of 25.9% annually which has increased the requests from residents wanting service from Public Works. We are planning for the future now by developing more comprehensive capital plans and by considering ways to efficiently utilize our current inventory of resources.

The Public Works office also prepares bid packages and requests quotes for road striping, community mowing, paving, road sweeping, equipment rental, cutting edges, salt and sand and other construction materials. If you want to be included in our list of bid packet recipients, call the Town office or write a message to the email address below and request to be on our preferred contractor list.

We take pride in working for the people of Hermon and want to partner with you to improve our service. If you have questions or concerns, please contact the Hermon Town Office at (207)848-1010, or you may email the Public Works Department directly at: SPerkins@Hermon.net.

Respectfully,
Scott Perkins
Hermon Public Works



HERMON RECREATION DEPARTMENT

ANNUAL REPORT FOR JULY 2014 – JUNE 2015

The Hermon Recreation Department, during the 2014-15 fiscal year, continued to provide a wide variety of recreational opportunities to the residents of Hermon. Our youth sports had great participation numbers this season. From the 2013-14 season, our basketball program increased 11% and wrestling 33%. Below you will find a list of *youth sport activities* and participation numbers:

Youth Sports – Offerings & Participation Numbers

Basketball (Grades PreK-6)	165
Cheering (Grades 2/3 & 4/5)	17
Flag Football (Grades 2-4)	23
Soccer (Grades PreK-6)	209
Tackle Football (Grades 5/6 & 7/8)	51
Wrestling (Grades PreK-8)	48

As part of our programming, we offer a ***Before & After School Recreational Program***. This program operates within the Hermon Elementary School and overseen by our newly hired Director, Lindsey Ouellette and her dedicated staff. Our morning and afternoon sessions average between 50 to 60 children daily. Children participate in a daily schedule of fun activities including outside play; homework assistance; computer and reading time, organized activities, arts and crafts, gymnasium games, building blocks, board and card games and much more! Our registered families, along with our staff, filled Thanksgiving baskets for our Neighbors Supporting Neighbors Food Pantry and also “stuffed a sock” for senior citizens in our community.

In addition to our school year program, we also offer a ***Summer Recreational Program***. This program

takes place at the Hermon Elementary School for 8 weeks during the summer. Our structure is similar to our Before & After School Recreational Program. This summer, we provided a full day of recreational opportunities to the 115 registered children. Our program began daily at 6:30 a.m. and closed at 6:00 p.m. We provided weekly field trips to local beaches, educational facilities, bowling lanes, movies and other Recreation Departments. One of the favorite trips this year was to the Portland Sea Dogs game. Our children, along with other recreation departments, participated in the 3-legged race, water balloon toss and camp flag competition prior to the game. During the game, they enjoyed unlimited food and drinks!

Our department offers many community events throughout the year. The ***Summer Sizzler ‘Fun Day’*** took place the second Saturday in August. The community enjoyed a full day of events from a softball tournament; breakfast served by the Mason’s, a parade, 5K road race, music, stage entertainment and children activities in Carnival Land. With this year being the Town of Hermon’s Bicentennial, we ended our event with a huge fireworks display! During the fall, we offer a Halloween Party with all kinds of tricks & treats! This year we had 310 ghosts and goblins join us! Around Valentine’s Day, we have the ***Father-Daughter Dance***. This year we had approximately 300 participants join us at the Morgan Hill Event Center where they danced the night away with music from our local - Fast Dog’s Entertainment DJ!

During the fall and spring seasons, we offer the following ***sponsored programs***: Karate, Zumba Kids and Hawk Track & Field Club. The University of Maine puts on a baseball clinic for us shortly after school closes for the year.

We offer a wide range of ***adult programming classes*** in the fall and spring sessions:

- Drawing & Painting
- Quilting
- Remote Control Airplane Flying
- Cake Decorating
- Hula Hooping
- Co-Ed Basketball
- Scrapbooking
- Beginner’s Running
- Hunter Safety
- Fit Club – Zumba & Beachbody Fitness
- Tap, Swing Dance, Jazz & Ballroom Dancing
- Financial & Estate Planning
- Soap Making
- Barn Quilts

Our ***Hermon Rec Seniors*** group participates in a variety of activities, trips and special events creatively designed to meet the ever changing needs and interests of this growing and active adult population. Some of our weekly activities include:

- Bowling
- Arts & Crafts
- Cinema Movies
- Luncheons
- Card & Board Games
- Water Aerobics
- Inside Walking

During the fall foliage season, this group took a ride on the Downeast Scenic Railroad. This year they also attended the Charlie & The Chocolate Factory play in Portland. They participated in a recipe swap and enjoyed picnic lunches at the newly renovated Jackson Beach & Boat Landing Facility.

As we approach the 2015-16 fiscal year, our department will look to becoming a more community focused. We will be exploring options of facility and field improvements to stay up with the growing needs of our community while continuing to offer all existing programming.

Respectfully,

Michelle Thayer
Parks & Recreation Director

HERMON SCHOOLS

Each year as I collect information in preparation for this report to the citizens of the Town of Hermon, I find myself incredibly encouraged by the positive happenings that continue to take place in our schools. The faculty and staff of Hermon schools take great pride in their work and their success reflects that effort.

2015 was a particularly noteworthy year for schools across the country as they anticipated the first nationwide administration of an online assessment to measure the standards set forth in the *Common Core State Standards*. While Maine opted to retain their Maine Learning Standards, the measurement tool was designed to ascertain whether or not students in various regions of the United States are receiving equal opportunities to learn. The Maine Commissioner of Education reminded educators across the state that the information gathered from this initial assessment would provide a baseline from which schools would aspire to show growth. Concerns included that the assessment would be online rather than a traditional paper-pencil test, the availability of adequate hardware, student computer skills, and certainly the content of the assessment since educators knew that the level of difficulty would be challenging. We participated in the Smarter Balanced assessment in the spring and everything went smoothly! Hermon's technology staff was standing by throughout the multiple weeks of testing and the administration went off without a hitch. Now, full test results will be released in the fall and we will see how Hermon students' performance measured up.

As the community continues to grow, so does the enrollment in our schools. We found ourselves in need of two additional educational technicians to help with the large number of students in grades three and four. Since we had no room to put an additional class or two we simply brought in a couple of trained Ed. Techs to work with classroom teachers. Currently, the overcrowding issue is isolated to the elementary school. However, with several new housing developments and roads being added to the community, one can anticipate this population growth expanding to our middle and high school. We formed a "building committee" to study the situation and make recommendations for expanding our facilities. The town council, school committee and community at large are represented on the building committee and will present suggestions to the community in the near future. In the meantime, a double wide portable classroom will be installed at the elementary school as a library and the library space will be converted to two classrooms.

All three schools are moving toward a *proficiency based learning* environment. State law was enacted in 2013 requiring high schools to issue proficiency based diplomas as of 2017. This year, schools were directed to apply for waivers to extend the date for issuing those diplomas based on their current status in implementing proficiency based measurements in their individual schools. While only a high school is required to adhere to PBL, it is imperative that the elementary and middle schools prepare students accordingly if they are to be proficient in the Maine Learning Standards as high school students. Assessing **proficiency** as opposed to averaging multiple different skills to obtain a grade requires the teacher to personally observe, work with, and re-teach skills and concepts to assure that each student is proficient in the defined standards.

Hermon Elementary School is always pleased with the turnout of parents who faithfully attend conferences, curriculum nights and social events to support their students. Research tells us that this strong support for early educational experiences helps students to develop as life-long learners. The annual "Jump Rope for Heart" event at HES received recognition in February when

physical education teacher Debra Aucoin was named Maine's 2014 JRFH Outstanding Coordinator of the Year. HES students raised \$14,100 for the American Heart Association. The particularly long winter encouraged a record number of students to participate in the Ski and Snowboard program and a group of students, working with second grade teacher Carolyn Ayer continued the Reduce, Reuse, Recycle program to encourage an appreciation and awareness of environmental initiatives.

Academically, Hermon Elementary School is continuing to meet and extend goals to improve the delivery of math and reading intervention and to fully implement the assessment segment of their writing program. The school continues to achieve high grades on the Department of Education's school report card.

Hermon Middle School continued with the outstanding work of the elementary school by raising \$10,000 through the annual "Hoops for Heart" campaign to support the American Heart Association. These students participate in a number of civic oriented events including food drives, a Hike for Humanity and various smaller initiatives designed to encourage community involvement.

Hermon Middle School students competed in annual competitions including the national spelling bee, the state geography bee, and the state Invention Convention held at the University of Maine where three Hermon Middle School students won medals for their ingenuity.

Hermon High School enjoyed a busy and productive year. Principal Brian Walsh and his staff spent much of their "in-service" time working with a representative from the Great Schools Partnership to align curriculum and assessments with the proficiency based standards which were identified last year. The transition to a proficiency based system is complicated and challenging. Learning new vocabulary and implementing new strategies for planning and lesson delivery have been well received. The school department received funds from the Maine Department of Education specifically targeted toward proficiency based transitioning. These funds will be available for a few years and districts must report how the funds are related to the task. Hermon dedicated their targeted funds to support a contract with the Great Schools Partnership and in turn receives the assistance of a coach who is helping to map out steps that need to be taken to achieve our goals. Learning targets are displayed in every classroom. Students are aware of the purpose of each lesson and the new schedule is designed to assure that teachers are available to offer interventions to students who may be falling behind or need additional support.

You may recall that Hermon High School piloted the Bridge Year program in 2013. In June a dozen more students graduated with the equivalent of thirty college credits toward an Associate's Degree. The Bridge Year program expanded to eight high schools in 2014 - 2015 and will grow exponentially over the next few years.

High school students participated in a variety of activities and competitions this year. A group of students eagerly volunteered to help World Languages instructor Mrs. Janice Clain with setting up the Maine Trail Crew base camp on the Appalachian Trail. Bridge Year students participated in National History Day and finished with 1 gold medal, 3 silver medals and 2 bronze medals! A group of social studies students collaborated with WABI and the Penobscot County Sheriff's Department to demonstrate the effects of texting while driving.

Accolades were plentiful for students who participated in the Junior Achievement Titan Challenge, the H & R Block Budget challenge and the Banzai Financial Literacy program with Husson University.

The fall production of *Beauty and the Beast* was a hit and drew nearly full houses at four performances. Other performing arts accomplishments were recognized at the state Vocal Jazz Festival where the Hermon High Treblemakers received the highest ratings and seven HHS performers received recognition for their solo performances. The Hermon Pans, our steel pans performing group, was active and enjoyed plenty of exposure this year, too.

Two new activities were available to students this year as teachers made themselves available for an after school art club and an after school math club. We look forward to these clubs growing in the future.

Athletic teams performed well this year with Hermon cheerleaders defending and retaining a state title while other teams enjoyed participating in regional and championship level play.

Hermon is fortunate to have many dedicated teachers who find themselves perfectly fitted to meeting the needs of the staff, students and community. This year, three veteran teachers with a wealth of knowledge and experience decided that it is time to relax and enjoy retirement status. Catherine Lucy, Shelley Gavett and David Yeo retired in June with the best wishes of decades of grateful students and the admiration and appreciation of staff, administration and community members who benefitted from their commitment to Hermon schools. We were fortunate to have these dedicated individuals serving our students and wish them well in their retirement.

Once again, I thank you for the opportunity to serve as your superintendent. I believe that Hermon schools are a valued investment and truly appreciate the support that you have shown our schools.

Respectfully,

Patricia A. Duran
Superintendent of Schools

CLASS of 2015



Kelsie J. Alexander
Savannah M. Allain
Jason R. Allard
Paige E. Bacon
Kyle P. Barnes
Ashleigh N. Beaulieu
John A. Benge, Jr.
Donte A. Bennett
Nicholas C. Bennett
Nicole M. Bernardini
Cote M. Beylerian
Madyson F. Boulier
Kelly J. Bradford
Mitchell S. Brett
William L. Bryer
Rebeka M. Bullard
Garret G. Carlson
Shelby S. Caron
Amber K. Chasse
Cassandra F. Cliff
Connor J. Clukey
Hunter J. Clukey
Ashley A. Connell
Katherine C. Corey
Hannah N. Cossette
Cameron D. Crawford
Megan C. Cyr
Abigail G. DeHaas
Danielle M. Deniison
Dylan J. Dewitt
Angelina A. DiMarco
Katelynn R. Dolbow
Kelcin D. Dullas
Kailee A. Dunton
Daniel R. Emerson, Jr.
Connor F. Farmer
Mary L. Frascione
Casey G. Ganglfinger
Aaron M. Gibbs
Stephanie C. Glockner

Aleasha J. Godin
Daniel J. Gomes
Keely H. Gonyea
Kyle N. Gray
Nicholas D. Green
Paul R. Greenier
Olivia N. Guiggey
Courtney M. Ham
Haley A. Harrison
Aaron L. Hawes, Jr.
Lincoln R. Herschel
Bryce M. Hieftje
Kasey D. Holland
Megan L. Howes
Kassie S. Hughes
Lydia A. Jacobs
Megan D. Johnston
Ryan P. Kelly
Kylie S. Kennedy
Teddi M. Kettell
Austin C. Kinney
Shaeleigh D. Kirkbride
Gresley T. Langhein
CaSandra J. LaPlante
Jeffrey L. Littlefiled
Kyle M. Lox
Lindsey M. Luttrell
Nathan G. Lynch
Asia L. Mallory
Zackery T. Malone
Rachael L. Martin
Kayla M. McLeish
Tyler J. Miranda
William G. Mixer II
Taylor J. Morrison
Brooke L. Nason
Asa J. Nicholas
Bradley D. Oakes
Lauren E. Ouellette

Caithlyn R. Page
Dezerae J. Peabody
Daniel A. Perkins
Sarah J. Perley
Claire E. Petersen
Laura D. Phipps
Joseph W. Plummer
Jared A. Proulx
Andrew M. Rediker
Kaitlyn E. Reynolds
Bradley M. Robinson
Travis R. Robinson
Jordan W. Ross
Kaitlyn E. Roy
Samuel J. Shelley
David E. Shepardson
Casey J. Skidgel
Katrina A. Smith
Codey J. Staples
Nessa M. Sutherland
Tiffany A. Tanner
Maci L. Thibodeau
Kimberly R. Tilton
Austin M. Twombly
Ian P. Vaverchack
Timothy J. Verrill
Megan V. VonBorstel
Nia J. Watson
Nicholas R. Werner
Colby R. White
Casey L. Whitney
Cameron J. Wiggins
Brooke A. Wing
Austen A. Wood
Catherine S. Woodilla
Priscilla J. Work
William D. Wright
Ryan D. Wylie
Joshua M. Zepsky

HERMON HISTORICAL SOCIETY

ECOTAT TRUST

Like the dawn of each day that unfolds, the gardens continue their dramatic transformation. With the downing of 150 plus trees, the gardens are now very visible from the Annis Road parking area. Our visitors book affirms that more people are enjoying the gardens. Another spring the gardener and volunteers plan to plant flowering shrubs and perennials in the Route 2 garden.

In January gardener/volunteer coordinator Avery Curtis relocated to California where he secured full time employment, and in May we welcomed Daniel Buck, a University of Maine student /teacher assistant, as the new gardener. Daniel does not have a strong background in horticulture but has been willing to learn and has worked diligently to maintain and also reclaim gardens. In the spring a retired minister and his wife who relocated from North Dakota started volunteering and have been an inspiration to all of us when one speaks of giving back. First they concentrated their efforts on the Annis Road parking area, including their purchase of perennials, and then continued into the midst of the gardens where debris and chips remained from the downing of trees.

Green Care of Hermon donated perennials and shrubs which did not sell when the business closed. Many were used to create the Bridge garden with others planted in various locations. The Peony Society of Maine donated 2 roots with eyes which were planted in the Oval garden. A Water garden with a fountain and grindstone was created in memory of Mr. Sam Lanham with the funds donated by Lanham Blackwell and Baber of Bangor. A Hermon resident/volunteer gave generously of her time and talents to machine embroider t-shirts to sell. Fed Ex employees volunteered on a September Saturday to gather and remove branches and debris from the Route 2 garden. Troop #25 Scout Colby Stokes constructed and erected a bird house for gold finches and house finches to replace a long standing but leaning house near the Fairy garden.

Events included our first annual “Art in the Garden,” both a hydrangea and balsam fir wreath workshop, and a photo session sponsored by Boy Scout Troop #25. On August 9 Channel 7/FOX 22 was on site for a live broadcast of the evening news

Town councilors and residents are thanked, for without their financial support, our mission to “preserve and expand the gardens and trails for the enjoyment and use of future generations” would not carry forward.

We continue to be encouraged and exhilarated by the changes taking place, changes that will help to ensure the future of Ecotat Gardens, which are open every day from dawn to dusk for your enjoyment.

John Snyder, Chairperson, Board of Trustees	
Curtis Kimball	Anthony Reynolds
Timothy Schoppe	Jojo Brigham
Gaynor Reynolds	John Selleck
Roger Raymond	Barbara Cardone

COMMITTEES

Road & Street Committee

On March 14, 2013 the Hermon Town Council approved the formation of a Road and Street Committee. The Committee is compromised of 3 Councilor and 2 citizens at large. The purpose of the committee is to render recommendations to the Council for matters pertaining to roads, streets and sidewalks.

Committee Members Are: Luc Dionne, Troy Devoe, Don Pelletier, Doug Sinclair, Tim McCluskey

Meetings were held on: June 10, 2015

Community Policing Committee

On September 26, 2013 the Hermon Town Council approved the formation of a Community Policing Committee. The Council requested that a Hermon School Principal, a School Committee Member, two Town Councilors and the Economic Development Director sit on the Committee in addition to five citizens at large. The purpose of the Committee is to provide guidance and recommendations regarding the types and extent of law enforcement services that should be provided to the citizen of Hermon by the Hermon Community Policing Unit.

Committee Members Are: Brian Walsh, John Snyder, Bill Scott, Tim McCluskey, Scott Perkins, Jeremy Snow, Elsie Coffey, Robin Russel, Chris Gray, Ron Murphy, Alan Adams and Donna Pulver. Penobscot County Sherriff Troy Morton and Town Manager Roger Raymond provide administrative support to the committee.

Meetings were held on: July 29, 2014, December 3, 2014, April 8, 2015, and August 19, 2015.

Economic Development Committee

On January 15, 2015 the Council established an Economic Development Committee for the purpose of providing direction and advice to the Economic Development Director regarding the economic development needs of the community and the formation of an economic development plan. The Council requested that the committee consists of three members of the Town Council citizens at large who are interested in the economic growth of Hermon.

Committee Members Are: Alden Brown, Timothy McCluskey, Steve Thomas, Tony Reynolds, Troy Devoe, Shannon Giles, Rich Armstrong, Ralph Allen, Ben Phillips, Don Pelletier Scott Jellison Michael Soucy, Jeff Young, Debra Bell, Ray Wood Sr., Gina Bennett, Scott Perkins and Roger Raymond.

Meetings were held on: April 1, 2015 and June 23, 2015

TAX COLLECTOR

The following lists show real estate and property owners who have outstanding tax balances as of June 30, 2014. Real estate and property owners are listed alphabetically by last name and then by year with the most recent outstanding tax amount listed first. This list is required to be printed by State Statute 30-M.R.S.A. § 2801 (2).

Taxes are assessed as of April 1st of each calendar year. The 2014 tax bill commitment was September 11, 2014. Tax bills were mailed to the taxpayers in October. The due date for taxes was April 1, 2015. Real estate taxes that remained outstanding for 2014 were liened on August 14, 2015. The lien process begins within eight to twelve months of the commitment date and automatic foreclosure occurs eighteen months after the lien date. Please read your entire tax bill as it contains important information and answers to many common questions.

Taxes are assessed to the person who owned the property as of April 1, 2014. The tax bill covers the period of time from July 1, 2014 through June 30, 2015. If you have sold your property after April 1st, you will still receive a tax bill from the Town and it is your obligation to ensure the property taxes are paid in full for the entire tax year. Real Estate taxes are pro rated at closing, but it is still up to you to pay the entire tax bill to the Town. Other times, the closing company will pay the Town, so, please be aware that different companies handle the proration of taxes differently. I would recommend that at the time of closing you ask how the real estate taxes will be handled.

The Town Council has adopted a new policy on Tax Liens and foreclosures. If you are running behind on taxes, you should contact the Town office or you risk losing your property. I, Rachel Grass, the Tax Collector, am willing to meet with you and explain the process and answer any questions you may have. We accept and encourage partial / full tax payments up to the time of foreclosure. After foreclosure, if you wish to keep your property before it is sold, you must pay all outstanding years' for real estate taxes plus an estimate on the next years tax bill.

For your convenience the Town of Hermon now accepts VISA ©, MasterCard, American Express, and Discover. There is a fee to pay by credit card or debit card. As always you can still pay by cash or check for no additional fees. If you have any questions regarding your tax bill, please contact Deputy Tax Collector Kristen Cushman or Rachel Grass at (207) 848-1010, or by email at cushmankl@hermon.net or grassr@hermon.net.

Sincerely,

Rachel Grass

Finance Director/Tax Collector

Supplemental Taxes & Abatements

SUPPLEMENTAL TAXES & ABATEMENTS

July 1, 2014—June 30, 2015

SUPPLEMENTAL TAXES

2014 REAL ESTATE & PERSONAL PROPERTY TAXES

Bartlett, Richard & Rosemary	<u>\$378.00</u>
TOTAL SUPPLEMENTAL TAXES	\$378.00

ABATEMENTS

2014 REAL ESTATE & PERSONAL PROPERTY TAXES

Starling, Rebecca & Carole	\$101.12	Gorham Leasing Group	\$61.20
Thomas Property Management LLC	\$2,032.80	Bangor Dental Laboratory	\$805.20
Messervey, Allen & Jennifer	\$120.00	Computer Sciences Corp.	\$16.80
Collins, John	\$140.17	Cisco Systems Capital Corp.	\$272.40
Ray, Kenneth Family Trust	\$120.00	Lane Construction Corp	\$1,043.04
Dunifer, Elinor & Alice	\$430.25	Franklin Vending	\$15.60
Zakrzewski, Robert & Cole, Kylie	\$118.33	SIMPLEX	\$24.00
Burgess, Estate of George	\$189.80	CIT Technology	\$15.11
Stubbs, James & Amy	\$182.12	CIT Group INC	\$61.20
Henriksen, Heirs of Kathleen	\$997.45	Sunbury Medical	<u>\$872.40</u>
Hermon Holdings LLC	\$21,272.40	TOTAL PERSONAL PROPERTY	\$3,186.95
Walker, James & Deborah	<u>\$49.56</u>		
TOTAL REAL ESTATE	\$25,754.00		

GRAND TOTAL 2014 ABATEMENTS \$28,940.95

UNPAID REAL ESTATE TAX LIENS

2009

Bogan, Michael & Corinne G. \$1,335.56

2010

Bogan, Michael & Corinne G. \$1,253.75

2011

Bogan, Michael & Corinne G. \$1,172.62

2012

Bangor Hermon Railyard \$1,818.47

Cronk, Heirs of Pauline Z. \$1,067.96

2013

Allen, Janet \$ 672.04

Applebee, Thomas A. & Sherry A. \$ 129.48

Bangor Hermon Railyard \$2,629.21

Bangor Hermon Railyard \$1,730.54

Barylski, Almon \$ 73.01

Braley, Debra L. \$ 645.37

Bresnahan, Lori J. \$ 559.92

Brocato, James & Abby L. \$2,083.60

Bushey, Sue \$ 644.08

Cronk, Heirs of Pauline Z. \$1,019.61

Cusson, Donald G. & Debra J. \$ 718.27

Davis, Heirs of Phillip W. \$ 527.54

Davis, Linda \$ 965.41

Davis Staci \$1,178.90

Dicenzo Inc., Thomas \$6,195.45

Doughty, Clifford \$1,119.33

Duolos Group LLC \$4,545.95

Duolos Group LLC \$4,542.05

Duolos Group LLC \$4,519.14

Farrar, Andrew J. \$ 293.15

Gould, Revocable Trust of David F. \$ 457.61

Green, James & Charlene D. \$1,132.28

Greene, Randy Alan \$ 236.19

Greene, Randy Alan \$1,077.88

Henriksen, Heirs of Kathleen \$2,403.67

Hewes, Amanda Anne \$ 379.70

Hewes, Dorothy M. & Dana \$ 646.68

Higgins, Debra A. \$1,727.95

Higgins, Debra A. \$ 988.54

Higgins, Nikki L. \$1,506.51

Innis, Wayne \$ 83.38

Innis, Wayne \$ 199.92

Joy, Paula Dysart \$2,588.97

Keirstead, Dwight D. \$ 624.66

Laughlin, Amy \$ 343.43

Leighton, Robert L. \$ 886.23

Leighton, Robert L. \$1,411.77

Lecture, Richard A. & Patricia A. \$1,045.52

Little (Therault), Susan R. \$ 74.95

McTigue, Erwin \$ 97.62

McTigue, Erwin \$1,875.55

McTigue, Erwin \$1,500.03

McTigue Erwin \$ 423.94

Merry, Trustee Debra \$2,464.75

Mobile Concrete Pumping Inc \$3,376.38

Morrill Jr, Clyde A. \$ 261.35

Morsehead, Edmund J. & Suzanne \$1,501.33

Nelson, Brenda \$ 193.45

Nelson, Brenda \$ 155.90

Perez, Heirs of Daniel J. \$ 121.53

Phillips, Gerald \$ 758.04

Rand, Amanda \$ 176.61

Richards, Frederick & Barbara \$2,419.44

Richards, Frederick & Barbara \$6,185.08

Ricigliano, Ian \$ 107.27

Roberts, Barry C. & Paula J. \$ 721.78

Robinson, Harold D. \$ 907.22

Ross, Robin L. \$ 787.82

Sawyer, Wayne \$ 807.25

Schencks, Jeffrey P. & Laurie A. \$1,076.59

Sherwood, Jean M. \$ 852.56

Small, Joan \$ 713.09

UNPAID REAL ESTATE TAX LIENS

As of June 30, 2015 ~continued~

Small, Priscilla	\$ 765.34	Tambling, Joel	\$ 634.36
Smith, Catherine	\$1,347.23	Thayer, Jr. Bernard	\$4,109.30
Smith, Catherine	\$ 502.93	Thayer, Eleanor	\$ 846.11
Smith, Douglas & Donna	\$ 668.68	Thompson, Alan F.	\$ 315.17
Smith, Steven & Catherine	\$1,573.85	Weber, Heirs of Hurley R.	\$ 99.89
Smith, Steven	\$ 496.46	Weber, Heirs of Hurley R.	\$ 467.98
Stevenson, Tyra	\$ 508.91	Wescott, Linda	\$1,126.16
Stevenson, Tyra	\$ 113.16		
		TOTAL TAX LIENS	<u>\$98,621.32</u>

2014 OUTSTANDING REAL ESTATE TAXES

As of June 30, 2015

Adam's Automotive	\$ 3,760.15	Braley, Debra L.	\$ 544.79
Allen, Janet M.	\$ 563.33	Brazier, Earl & Rachel	\$ 347.03
Applebee Enterprises Inc.	\$ 540.11	Bresnahan, Lori J.	\$ 460.16
Applebee, Thomas A. & Sherry A.	\$ 669.74	Brocato, James & Abby L.	\$ 1,877.41
B&L Properties LLC	\$ 4,161.43	Brown, Life Estate of Harold	
Bachelor, Cindy	\$ 896.10	& Sally	\$ 25.08
Bangor Hermon Railyard	\$ 2,376.73	Brush Fire LLC	\$ 1,221.60
Bangor Hermon Railyard	\$ 1,544.45	Bull, Phyllis A.	\$ 628.40
Bangor Realty Group LLC	\$17,298.77	Bushey Sue A.	\$ 543.59
Bangor Realty Group LLC	\$ 160.00	Buzzell, Bruce & Adrienne	\$ 112.46
Bank of New York Mellon	\$ 988.27	Carlson, Robert & Gail	\$ 535.32
Barnes, Christina	\$ 2,153.27	Carr, Ralph & Ann	\$ 2,244.11
Bart, William	\$ 2,233.38	Channell, Janet G.	\$ 1,345.68
Barylski, Almon	\$ 14.89	Charette, Melissa M. & Steve	\$ 2,520.12
Bean, Kimberly R.	\$ 669.29	Cronk, Heirs of Pauline	\$ 891.54
Beede Sr, Kenneth J & Tina M.	\$ 22.44	Cushing, The Family Corp	\$ 2,933.78
Benge Sr., John & Melody	\$ 149.87	Cushing, James & Winnona	\$ 864.06
Berry, Steven R. & Susan L.	\$ 2,279.21	Cushing, Laura	\$ 3,364.87
Beylerian, Alfred J. & Candace E.	\$ 9.00	Cusson, Donald & Debra	\$ 656.87
Bishop, Joy	\$ 536.54	Cyr Brothers LLC	\$ 1,857.31
Bogan, Michael & Corinne G.	\$ 951.04	Davis, Heirs of Phillip W.	\$ 435.36
Boisvert, Christopher & Michelle	\$ 1,600.32	Davis, Linda S.	\$ 1,067.26
Borden, Matthew L. & Laura Sue	\$ 1,812.08	Davis, Staci L.	\$ 1,033.19
Bouchard, Harold O, Estate of	\$ 4,750.73	Debraak, Jimmy & Rebecca	\$ 761.47

2014 OUTSTANDING REAL ESTATE TAXES

~ As of June 30, 2015 ~ continued ~

Demmons, Gerald & Penny	\$ 591.64	Hashey, Phillip & Monique D.	\$ 1,235.53
Dentici, Francis M.	\$ 642.48	Hashey, Phillip & Monique D.	\$ 2,335.50
Dicenzo Inc., Thomas	\$5,681.42	Henner, Martin E.	\$ 848.51
Dornan, James H.	\$ 17.33	Henriksen, Kathleen Heirs of	\$ 2,174.65
Dorr, Alan	\$ 992.39	Hermon MHP LLC	\$ 199.44
Dorr, Alan	\$ 420.16	Hermon MHP LLC	\$ 154.57
Dorr, Alan	\$1,350.52	Hermon MHP LLC	\$ 170.48
Dorr, Alan	\$ 380.96	Hermon MHP LLC	\$ 155.14
Dorr, Alan & Sandra	\$1,392.80	Hermon MHP LLC	\$ 115.01
Doughty, Clifford	\$ 978.65	Hermon MHP LLC	\$ 197.33
Dunifer, Gail	\$ 683.26	Hermon MHP LLC	\$ 2,835.36
Duolos Group LLC	\$ 4,646.14	Hermon Park LLC	\$ 9.60
Duolos Group LLC	\$ 4,147.64	Hermon Park LLC	\$ 2.40
Duolos Group LLC	\$ 4,152.24	Hermon Properties LLC	\$ 119.65
Duolos Group LLC	\$4,147.99	Hewes, Amanda A.	\$ 540.36
Duolos Group LLC	\$4,439.84	Hewes, Amanda Anne	\$ 823.58
Everett, Raena R.	\$2,463.32	Higgins, Debra A.	\$ 1,541.69
Farrar, Andrew J.	\$ 218.58	Higgins, Debra A.	\$ 863.87
Farrar, Robert & Jeanette	\$ 1,050.67	Higgins, Nikki L.	\$ 1,337.21
Farrar, Stuart & Jacqueline	\$ 995.40	Hinchliffe, Thomas W.	\$ 1,535.96
Fogg, Ivy	\$ 99.00	Innis, Wayne	\$ 24.18
French, Darrell, Leslie & Wilson	\$ 1,575.70	Innis, Wayne	\$ 132.34
Frye, Joshua & Kayla L.	\$ 677.99	Joy, Paula Dysart	\$ 2,624.92
Frye, Joshua & Kayla L.	\$ 18.56	Keirstead Dwight D.	\$ 519.96
Fulton, Wendy	\$ 115.52	Kelly, Marty E.	\$ 419.64
Gadue, Dawn	\$ 459.12	Kelly, Marty E.	\$ 229.20
Gagnon, Thomas A.	\$ 3,248.90	Kelly, Marty E.	\$ 229.20
Gould, Sandra	\$ 364.80	Keniston, Elizabeth E.	\$ 849.10
Gray, Steven R	\$ 508.99	Knipping Jr., Richard & Marlene	\$ 2,052.97
Green, James & Charlene D.	\$ 990.01	Laughlin, Amy	\$ 260.38
Greene, Randy Alan	\$ 165.65	Leavitt, Dale W.	\$ 2,677.56
Greene, Randy Alan	\$ 939.12	Lee, Richard R. & Joelle L.	\$ 2,288.80
Greenlaw, Deanne	\$ 1,818.92	Leighton, Robert	\$ 767.84
Guptill, William & Diane J.	\$ 1,641.42	Leighton, Robert	\$ 1,548.35
Hadlock, Dale & Mary	\$ 1,547.51	Lecture, Richard & Patricia	\$ 909.58
Hamilton, Clarence	\$ 1,071.80	Little, Susan R.	\$ 1,335.56
Hartt, Delmont	\$ 61.32	Logiduce, Deborah	\$ 147.47
Hartt, Sheila A.	\$ 1,159.15	Lovett, Jon M.	\$ 1,897.46
Hashey, Monique Mace	\$ 1,343.40	McPherson, Henry E.	\$ 4,599.83
Hashey, Monique Mace	\$ 642.66	McPherson, Henry E.	\$ 1,723.84
Hashey, Monique Mace	\$ 856.80	McTigue, Erwin	\$ 37.62
		McTigue, Erwin	\$ 1,684.32

2014 OUTSTANDING REAL ESTATE TAXES

~ As of June 30, 2015 ~ continued~

McTigue, Erwin	\$ 1,336.24	Richardson Development Corp	\$ 1,280.94
McTigue, Erwin	\$ 340.02	Richardson Development Corp	\$ 409.48
Merry, Trustee Debra	\$ 2,230.25	Richardson Development Corp	\$ 300.82
Messervey Allen & Jennifer	\$ 1,835.94	Richardson Development Corp	\$ 302.11
Meucci, William & Elizabeth	\$ 3,895.91	Richardson Development Corp.	\$ 309.46
Michaud, Leonard L.	\$ 455.41	Richardson Development Corp	\$ 374.36
Miller, Todd	\$ 1,075.00	Richardson Development Corp	\$ 299.99
Mobile Concrete Pumping Inc.	\$ 3,070.13	Richardson Development Corp	\$ 299.48
Modery, Wallace	\$ 662.58	Richardson Development Corp	\$ 361.74
Monson, Ricky & Laurie A.	\$ 681.02	Richardson Jr. Timothy & Gina	\$ 716.45
Monson, Ricky & Laurie A.	\$ 2,532.94	Ricigliano, Ian	\$ 68.86
Monson, Ricky & Laurie A.	\$ 117.70	Ricigliano, Lorraine	\$ 475.13
Moore, Tammi J.	\$ 719.11	Rios, Nixon	\$ 277.44
Morland, LLC	\$ 1,135.63	Roberts, Barry & Paula J.	\$ 609.64
Morland LLC	\$ 2,271.36	Robinson, Harold	\$ 1,153.61
Morsehead, Edmund & Suzanne A.	\$ 1,332.36	Ross, Robin L.	\$ 670.70
Mules, Stephen	\$ 90.90	Ruest, Joseph	\$ 743.38
Murphy Living Trust, Dennis		Sawyer, Wayne	\$ 694.50
& Eleanor	\$ 1,639.88	Schencks, Jeffrey & Laurie A.	\$ 945.42
Nadolny, Henry	\$ 1,103.77	Schmaltz, Stella	\$ 546.35
Nationstar Mortgage LLC	\$ 3,762.08	Shelley, Matthew & Mary	\$ 1,051.45
Nelson, Brenda	\$ 125.40	Sherwood, Jean M.	\$ 736.43
Nelson, Brenda	\$ 91.20	Sirois, Dennis & Patricia	\$ 1,254.17
Nightingale, Rachel	\$ 402.28	Small, Joan	\$ 2,528.88
Oliveira, Erica	\$ 626.63	Small, Priscilla	\$ 841.74
Omiciolo, Erando Heirs of	\$ 778.25	Smith, Catherine	\$ 1,195.70
Perez, Heirs of Daniel J.	\$ 368.06	Smith, Catherine A.	\$ 413.14
Phillips, Gerald	\$ 642.28	Smith, Douglas L & Donna A.	\$ 565.50
Pine Tree Gravel Inc.	\$ 556.52	Smith, Gary	\$ 1,787.96
Pinkham, Alan R.	\$ 1,380.47	Smith, Harold M & Catherine L.	\$ 698.89
Pleasant Hill Campground LLC	\$ 1,707.35	Smith, Steven & Catherine	\$ 1,398.49
Pleasant Hill Campground LLC	\$ 742.08	Smith, Steven E.	\$ 406.76
Polakowski, Michael	\$ 1,725.97	Snow, Jeremy D & Shelley A.	\$ 3,222.58
Poulin, Gary M.	\$ 996.28	Spaulding, Leon W.	\$ 2,559.19
Poulin, Mathias and Candron W.	\$ 1,420.50	Springer, Lawrence	\$12,277.67
Rambo, Jonathan & Ruth	\$ 794.84	Stevens, Keith & Cynthia	\$ 491.71
Rand, Amanda	\$ 109.82	Stevenson, Tyra L.	\$ 1,122.48
Reid Gail L.	\$ 1,340.59	Stevenson, Tyra L.	\$ 51.71
Reynolds, Jodi L.	\$ 595.68	Tambling, Joel	\$ 720.74
Richards, Frederick & Barbara	\$ 2,170.98	Tapley, Lani R.	\$ 768.38
Richards, Frederick & Barbara	\$ 5,666.94	Thayer Jr., Bernard	\$ 3,749.70

2014 OUTSTANDING REAL ESTATE TAXES

~ As of June 30, 2015 ~ continued~

Thayer, Maury & Mary	\$ 2,310.36	WCS Family Trust, The	\$ 1,009.03
Thompson, Alan F.	\$ 1,649.32	Weber, Heirs of Hurley & Jeannette	\$ 379.97
Towne Centre LLC	\$ 17,369.60	Welch, Wayne T.	\$ 58.73
Treadwell, Steven A.	\$ 1,666.66	Wentworth, James & Jylle	\$ 1,316.81
Treadwell, Steven A.	\$ 609.00	Wescott, Linda L.	\$ <u>986.51</u>
Warren, Lester D. & Deborah	\$ 1,173.18		
Watson, Janet J.	\$ 104.42	TOTAL UNPAID 2014 RE TAXES	<u>\$307,473.98</u>

(Reminder: This balance is reflective of June 30, 2015. Several tax accounts have since been paid.)

UNPAID PERSONAL PROPERTY TAXES

~ As of June 30, 2015 ~

1999

Thomas, Derek \$342.50

2000

Hewes, Dana \$196.94

Thomas, Derek \$411.00

2001

Hewes, Dana \$247.76

Thayers Garage \$332.51

Thomas, Derek \$570.50

2002

Hewes, Dana \$163.17

Thayers Garage \$402.93

Thomas, Derek \$641.03

2003

AVG Acquisition INC \$122.41

Hewes, Dana \$161.65

Thayers Garage \$419.38

Thomas, Derek \$635.92

2004

AVG Acquisition INC \$109.90

Hewes, Dana \$177.41

Thayers Garage \$467.86

Thomas, Derek \$730.05

2005

AVG Acquisition INC \$ 89.78

Hewes, Dana \$158.18

Thayers Garage \$421.80

Thomas, Derek \$662.63

2006

AVG Acquisition INC \$146.32

Douglass Photography \$ 63.55

Hewes, Dana \$145.08

Thayers Garage \$400.52

Thomas, Derek \$638.60

2007

AVG Acquisition INC \$133.10

Douglass Photography \$ 57.20

Hewes, Dana \$144.10

Thayers Garage \$399.30

Thomas, Derek \$566.50

2008

AVG Acquisition INC \$139.70

Banners & Signs Unlimited \$ 31.81

Douglass Photography \$ 57.20

Franklin Vending \$ 14.30

Hewes, Dana \$171.60

Thayers Automotive \$399.30

Thomas, Derek \$566.50

2009

AVG Acquisition \$127.60

Banners & Signs Unlimited \$ 20.90

Douglass Photography \$ 59.40

Franklin Vending \$ 14.30

Hewes, Dana \$220.00

UNPAID PERSONAL PROPERTY TAXES

~ As of June 30, 2015 ~continued ~

Pine Tree Gravel	\$ 34.01
Thayers Automotive	\$ 389.40
Thomas, Derek	\$ 9.90

2010

AVG Acquisition INC	\$ 133.86
Banners & Signs Unlimited	\$ 19.62
Douglass Photography	\$ 61.16
Emerson, Heather	\$ 78.06
Franklin Vending	\$ 15.00
Hewes, Dana	\$ 230.80
Pine Tree Gravel	\$ 28.85
Thayers Automotive	\$ 402.75
Thomas, Derek	\$ 9.23

2011

AVG Acquisition INC	\$ 127.32
Banners & Signs Unlimited	\$ 17.21
Douglass Photography	\$ 58.50
Emerson, Heather	\$ 55.06
Franklin Vending	\$ 14.91
Hewes, Dana	\$ 229.40
Pine Tree Gravel	\$ 28.68
Thayers Automotive	\$ 400.30
Thomas, Derek	\$ 8.03

2012

A & J Antiques	\$ 11.70
Adam's Automotive LLC	\$ 182.52
Advanced Development	\$ 351.00
As You Are Photography	\$ 35.10
AVG Acquisition INC	\$ 129.87
Banners & Signs Unlimited	\$ 16.38
Coastal Med Tech	\$ 526.50
Dorr Inc, Alan	\$ 471.57
Douglass Photography	\$ 62.01
Duraform Steel Buildings	\$ 46.80
Emerson, Heather	\$ 56.16
Fast Dogs Mobile Ent.	\$ 11.70
Franklin Vending	\$ 15.21
Healing Hands Massage	\$ 11.70
Hewes, Dana	\$ 269.10
Northwood Power Equip	\$ 225.81
P & S Construction INC	\$ 23.40
Pine Tree Gravel	\$ 29.25

Portland Beverage	\$ 30.42
Sunbury Medical	\$ 869.31
Thayers Automotive	\$ 408.33
Thomas, Derek	\$ 8.19
Transco Business Tech	\$ 45.63
Tucker Auto Repair	\$ 258.57
Vehicle Management Srvc	\$ 205.46
Wallboard Supply Company	\$ 265.60

2013

Adam's Automotive LLC	\$ 185.80
Advanced Development	\$ 187.20
AT & T Mobility	\$ 326.33
ATT Mobility/Cingular Wrlds	\$ 52.40
AVG Acquisition INC	\$ 128.63
Bangor Tractor Equipment	\$ 214.38
Banners & Signs Unlimited	\$ 15.48
Bickmore Electric	\$ 11.91
Coastal Med Tech	\$1,191.00
DiCenzo INC, Thomas	\$3,120.42
Dorr INC, Alan	\$1,859.15
Douglass Photography	\$ 63.12
Duraform Steel Buildings	\$ 47.64
Emerson, Heather	\$ 57.17
Franklin Vending	\$ 15.48
Gorham Leasing Group LLC	\$ 101.24
Healing Hands Massage	\$ 11.91
Knipping Jr, Richard	\$ 204.85
Mobile Concrete Pumping	\$ 110.76
P & S Construction INC	\$ 23.82
Panik Switch Cycles	\$ 61.93
Pine Tree Gravel	\$ 29.78
Portland Beverage	\$ 30.97
Sunbury Medical	\$ 884.91
Tasty Treats	\$ 3.57
Thayers Automotive	\$ 414.47
Thomas, Derek	\$ 8.34
Tips & Toes	\$ 17.87
Toshiba Leasing Finance Srvc	\$ 58.36
Tucker Auto Repair	\$ 263.21
Vehicle Management Srvc	\$ 226.29
Wallboard Supply Company	\$ 433.52

UNPAID PERSONAL PROPERTY TAXES

~ As of June 30, 2015 ~continued ~

2014

Adam's Automotive LLC	\$ 187.20	State Farm Mutual Automobile	\$ 91.20
Advanced Development	\$ 420.00	Thayers Automotive	\$417.60
Alexander, Tina	\$ 75.60	Thomas, Derek	\$ 8.40
Americoast	\$1,260.00	Towne Centre LLC	\$166.80
AT & T Mobility	\$ 243.60	Tucker Auto Repair	\$231.60
ATT Mobility/Cingular	\$ 52.80	Vehicle Management Service	\$228.00
AVG Acquisition INC	\$ 130.80	Wallboard Supply Company	\$436.80
Bickmore, Brian	\$ 12.00		
Brigham Brothers, INC	\$ 59.63	TOTAL UNPAID PERSONAL PROPERTY	<u>\$50,795.88</u>
Coastal Med Tech	\$1,320.00		
Covey Physical Therapy	\$ 104.40		
DiCenzo Thomas, INC	\$3,302.40		
Dorr, INC	\$2,241.60		
Douglass Photography	\$ 58.80		
Duraform Steel Buildings	\$ 48.00		
Emerson, Heather	\$ 57.60		
Fast Dogs Mobile Ent	\$ 2.40		
First Data Merchant Srvcs	\$ 15.60		
Gallant, Mitchell & Mary	\$ 79.20		
Garner, Michelle L.	\$ 4.80		
Gatlin, Derek	\$ 92.40		
Gravel Doctor	\$ 267.61		
Healing Hands Massage	\$ 12.00		
Hermon Family Rest.	\$ 336.00		
Joke Erectors INC	\$ 60.00		
Knipping, Richard	\$ 193.20		
McPherson Timberland, INC	\$ 332.40		
Merchant, Clarence J. II	\$ 43.20		
Meucci, Elizabeth	\$ 199.20		
Mobile Concrete Pumping	\$ 111.60		
Monson Transport, INC	\$ 24.00		
Northeast Technical Institute	\$ 236.40		
Ntension	\$6,769.20		
P & S Construction INC	\$ 72.00		
Panik Switch Cycles	\$ 51.60		
Pine Tree Gravel	\$ 30.00		
Pleasant Hill Campground	\$ 232.80		
Portland Beverages	\$ 31.20		
Red Zone Wireless	\$ 142.80		
Richards, Frederick & Barbara	\$ 999.60		
SpillFree Oil Drainage Prdct	\$ 38.40		

Annual Town Meeting
Budget Approval
Thursday, June 11, 2015

~ MINUTES ~

Moderator Kimball continued the Annual Town Meeting at 6:30pm leading those in attendance in the Pledge of Allegiance. He then announced the results of Tuesday's election and reviewed the protocol for the remainder of the meeting. He asked if there were any motions on the floor to be made before he commenced with the articles. Alden Brown moved to waive the reading of the Articles. Tim McCluskey seconded the motion. A show of hands was unanimous in favor of the motion.

Article 4: Shall the Town vote to appropriate the revenues received for the following accounts to offset the associated expense accounts, for fiscal year 2015-2016 with approval of the Town Council?

Revenues

10-130 Hermon Connection Revenue
10-121 Local Plumbing Fees
14-140 Transfer Station Fees
14-150 Tipping Fee Revenue (PERC)
12-182 Police Revenue
12-185 Fire Dept. Revenue
35 Recreation Enterprise Revenues

Expenses

10-13-04-05 Hermon Connection Expenses
10-13-05-04 Local Plumbing Expenses
14-01 Landfill Expense
14-02 Household Waste Expense
12-01 Police Expenses
12-02 Fire Dept. Expenses
35 Recreation Enterprise Expenses

*(Explanation: The listed revenue accounts are special funds received by the Town for specific purposes. Approval by the citizens will allow the Town Council to expend these revenues for the expense accounts listed above. **Recommended by the Town Council***

Alden Brown moved to approve Article 4 as written. Tim McCluskey seconded the motion. A show of hands was unanimous in favor of the motion.

Article 4 passed.

Article 5: Shall the Town vote to establish a reserve account referenced as the Veterans Memorial Park Reserve (HERM32) for the purpose of raising funds to do improvements at the Veterans Memorial Park? **Recommended by the Town Council**

Tim McCluskey moved to approve Article 5 as written. Anne Freeman seconded the motion. A show of hands was unanimous in favor of the motion.

Article 5 passed.

Article 6: Shall the Town vote to establish a reserve account referenced as Sick Leave Reserve (HERM34) Account for the purpose of raising funds to pay for accumulated sick leave in accordance to the provision of the Hermon Personnel Policies upon retirement or resignation? **Recommended by the Town Council**

Tim McCluskey moved to approve Article 6 as written. Alden Brown seconded the motion. A show of hands was unanimous in favor of the motion.

Article 6 passed.

Article 7: Shall the Town raise and appropriate the following sums of money for each of the listed reserves?

HERM01 Police Equipment Reserve	\$ 20,500
HERM02 Unemployment Reserve	\$ 5,000
HERM04 Cemetery Reserve	\$ 8,500
HERM05 Fire Equipment Reserve	\$ 53,000
HERM06 Highway Improvement Reserve	\$ 250,000
HERM08 Public Works Facility Reserve	\$ 25,000
HERM08 Public Works Equip Reserve	\$ 52,000
HERM09 Recreation Equipment Reserve	\$ 2,500
HERM09 Recreation Facility Reserve	\$ 20,000
HERM11 Municipal Office Reserve	\$ 8,000
HERM12 Sewer Maintenance Reserve	\$ 28,500
HERM13 Public Land Acquisition Reserve	\$ 2,500
HERM14 Planning and Ordinance Reserve	\$ 3,000
HERM17 Public Safety Building Reserve	\$ 10,000
HERM19 Town Office Equip. & Tech. Reserve	\$ 2,500
HERM24 School Tax Stabilization Reserve	\$ 50,000
HERM28 Jackson Beach Reserve	\$ 2,500
HERM29 Transfer Station Site Reserve	\$ 15,000
HERM30 Rural Fire Protection Reserve	\$ 1,800
HERM32 Veterans Memorial Park Reserve	\$ 3,000
HERM34 Sick Leave Reserve	<u>\$ 6,000</u>
Total Appropriation to Reserves	\$ 569,300

Recommended by the Town Council

Anne Freeman moved to approve Article 7 as written. Alden Brown seconded the motion. A show of hands was unanimous in favor of the motion.

Article 7 passed.

Article 8: Shall the Town vote to authorize the expenditure of up to \$28,000 from the Fire Equipment Reserve (HERM05) for the second of a two year program to purchase seven self contained breathing apparatuses (SCBA)? Recommended by the Town Council

Tim McCluskey moved to approve Article 8 as written. Anne Freeman seconded the motion. A show of hands was unanimous in favor of the motion.

Article 8 passed.

Article 9: Shall the Town vote to authorize the expenditure of up to \$75,000 from the Highway Improvement Reserve (HERM06) in addition to the amount raised in the annual operating budget for drainage improvements for several Hermon Roads? Recommended by the Town Council

Alden Brown moved to approve Article 9 as written. Tim McCluskey seconded the motion. A show of hands was unanimous in favor of the motion.

Article 9 passed.

Article 10: Shall the Town vote to authorize the expenditure of up to \$50,000 from the Public Works Equipment Reserve Account to purchase a new dump body (\$10,000) and pickup (\$40,000) for use by the Public Works Department? Recommended by the Town Council

Anne Freeman moved to approve Article 10 as written. Donna Ellis seconded the motion. A show of hands was unanimous in favor of the motion.

Article 10 passed.

Article 11: Shall the Town vote to authorize an expenditure of up to \$40,000 from Sewer Reserve Account (HERM12) to extend the sanitary sewer line across Hammond Street to Lot # 83-1 of Map 22 and along Ellis Drive to Lot 4 Map 29? Recommended by Town Council

Tim McCluskey moved to approve Article 11 as written. Anne Freeman seconded the motion. A show of hands was unanimous in favor of the motion.

Article 11 passed.

Article 12: Shall the Town vote to authorize the transfer of \$20,000 from the Credit Reserve (HERM15) to the Office Equipment & Technology Reserve (HERM19). Recommended by the Town Council

Alden Brown moved to approve Article 12 as written. Tim McCluskey seconded the motion. A show of hands was unanimous in favor of the motion.

Article 12 passed.

Article 13: Shall the Town vote to authorize an expenditure of up to \$20,000 from the Technology Reserve (HERM19) for the purchase of new software and hardware for the Town Office and Technology Program? Recommended by the Town Council

Tim McCluskey moved to approve Article 13 as written. Alden Brown seconded the motion. A show of hands was unanimous in favor of the motion.

Article 13 passed.

Article 14: Shall the Town vote to authorize expenditures of up to \$93,000 from the Economic Development Reserve (HERM16) for drainage Freedom Park (\$50,000), three phase power Ellis Drive (\$8,000), waterline extension Ellis Drive (\$15,000) and an Economic Development Plan (\$20,000)? Recommended by the Town Council

Tim McCluskey moved to approve Article 14 as written. Alden Brown seconded the motion. A show of hands was unanimous in favor of the motion.

Article 14 passed.

Article 15: Shall the Town vote to authorize the transfer to the School Tax Stabilization Reserve (HERM24) the \$150,000 received from the sale of property to Ray Wood located off Hammond Street? Recommended by the Town Council

Tim McCluskey moved to approve Article 15 as written. Anne Freeman seconded the motion. A show of hands was unanimous in favor of the motion.

Article 15 passed.

Article 16: Shall the Town vote to authorize the expenditure of \$200,000 from the School Tax Stabilization Reserve (HERM24) to offset a portion of the cost for the Middle School debt service in addition to the local appropriation for education? Recommended by Town Council

Tim McCluskey moved to approve Article 16 as written. Don Pelletier seconded the motion. A show of hands was unanimous in favor of the motion.

Article 16 passed.

Article 17: Shall the Town vote to authorize an expenditure not to exceed \$12,000 from the Sewer Maintenance Reserve (HERM12) for cleaning and televising the sanitary sewer drains along Route 2, White Pine Drive, North Street, Odlin Road and Vafiades Avenue? Recommended by the Town Council

Tim McCluskey moved to approve Article 17 as written. Don Pelletier seconded the motion. A show of hands was unanimous in favor of the motion.

Article 17 passed.

Article 18: Shall the Town vote to authorize the transfer of funds from Tax Incremental Financing (TIF) Revenues to the municipal budget Account # 10-167 (TIF Revenues) to off-set the expenditure of maintaining the Economic Development Office in the amount of \$51,785 (Account # 11-01-20-06) and TIF Credit Enhancement payouts (Account # 19-02-25-03) in the amount of \$96,800, totaling \$148,585? Recommended by the Town Council

Alden Brown moved to approve Article 18 as written. Anne Freeman seconded the motion. A show of hands was unanimous in favor of the motion.

Article 18 passed.

Article 19: Shall the Town vote to authorize the transfer of funds from Tax Incremental Financing (TIF) Revenue to TIF Revenues Account #10-167 in the amount of \$141,000, to off-set authorized expenditures for account #16-01-25-01 Water & Sewer Extension Debt (\$85,000), account #30-05-57 -05 Fire Equipment Reserve (\$15,000), account #11-02-20-33 Hermon School/Hermon Net cameras (\$10,000), Sewer Maintenance Reserve (HERM12) \$25,000 and account #14-04-20-25 Pump Station Improvements (\$6,000)?

Recommended by the Town Council

Tim McCluskey moved to approve Article 19as written. Don Pelletier seconded the motion. A show of hands was unanimous in favor of the motion.

Article 19 passed.

Article 20: Shall the Town vote to appropriate \$20,000 from the School Capital Improvement Account (HERM21) for architectural services for the Hermon Elementary School?

Recommended by the Town Council

Anne Freeman moved to approve Article 20 as written. Don Pelletier seconded the motion. A show of hands was unanimous in favor of the motion.

Article 20 passed.

Article 21: Shall the Town vote to appropriate \$33,000 from the School Bus Purchase Reserve (HERM 33) for the purchase of a new school bus? Recommended by the Town Council

Alden Brown moved to approve Article 21. Tim McCluskey seconded the motion. A show of hands was unanimous in favor of the motion.

Article 21 passed.

Article 22: Shall the Town vote to raise and appropriate for municipal purposes for Fiscal Year 2015-2016 for the period July 1, 2015 to June 30, 2016 the following sums of money?

Appropriation by category:

General Government/Administration	\$765,541
Economic Development/Technology	\$131,296
Public Safety	\$773,137
Public Works	\$861,103
Solid Waste	\$555,640
Recreation/Social Service/Library	\$153,975
Debt Service	\$105,089
Reserves	\$569,300
Special Assessments	\$687,055
General Assistance	<u>\$ 13,500</u>
Municipal & County Appropriation	\$4,615,636
<u>Recommended by the Town Council</u>	

Alden Brown moved to approve Article 22 as written. Tim McCluskey seconded the motion. A show of hands was unanimous in favor of the motion.

Article 22 passed.

Article 23: Shall the Town set the Fiscal Year 2015-2016 Tax Commitment excluding the Overlay Account as follows:

Municipal Expenses:	\$4,025,381
County Assessment	\$ 590,255
Local contribution to Schools:	<u>\$4,465,777</u>
Total Expenses	\$9,081,413
Less Municipal Revenues	<u>-\$3,348,459</u>
Total Commitment less Overlay	\$5,732,954
<u>Recommended by the Town Council</u>	

Tim McCluskey moved to approve Article 23 as written. Don Pelletier seconded the motion. A show of hands was unanimous in favor of the motion.

Article 23 passed.

Article 24: Shall the Town appropriate from Overlay Account an amount not to exceed \$55,000 for tax abatements? Recommended by the Town Council

Tim McCluskey moved to approve Article 24 as written. Anne Freeman seconded the motion. A show of hands was unanimous in favor of the motion.

Article 24 passed.

Tim McCluskey moved to adjourn the Annual Town Meeting at 6:50pm. Alden Brown seconded the motion. A show of hands was unanimous in favor of the motion.

Meeting Adjourned

Respectfully Submitted,

*Ruth A. Nickerson, CCM
Town Clerk*

Independent Auditor's Report

Town Council
Town of Hermon, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Hermon, Maine, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Hermon, Maine, as of June 30, 2015, and the respective changes in financial position, and, where applicable, cash flows thereof and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of Town's proportionate share of the net pension liability, and schedule of Town contributions, as listed in the table of contents, 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

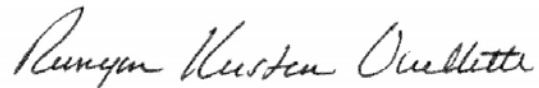
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Hermon, Maine's basic financial statements. The combining and individual fund financial statements and schedule are presented for purposes of additional analysis and are not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

The combining and individual fund financial statements and schedule 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 fund financial statements and schedule are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2015 on our consideration of the Town of Hermon, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Hermon, Maine's internal control over financial reporting and compliance.

A handwritten signature in black ink, reading "Remy Weston Ouellette". The signature is written in a cursive style with a large, stylized 'R' and 'O'.

December 10, 2015
South Portland, Maine

TOWN OF HERMON, MAINE
Balance Sheet - General Fund
June 30, 2015

	2015
ASSETS	
Cash and cash equivalents	\$ 621,740
Investments	8,222,737
Receivables:	
Taxes receivable - current year	288,013
Taxes receivable - prior years	29,447
Tax liens - prior years	79,860
Tax acquired property	10,483
Accounts receivable	1,026,631
Inventory	8,258
Prepaid expenditures	26,003
Interfund loans receivables	363,862
Total assets	\$ 10,677,034
LIABILITIES	
Accounts payable	161,599
Accrued payroll and benefits	947,633
Prepaid taxes	13,506
Other liabilities	42,413
Total liabilities	1,165,151
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - property taxes	249,844
Total deferred inflows of resources	249,844
FUND BALANCE	
Nonspendable - inventory	8,258
Nonspendable - prepaid expenditures	26,003
Restricted for education	2,964,820
Restricted for TIF	365,073
Assigned - Town	1,032,602
Unassigned - Town	4,865,283
Total fund balance	9,262,039
Total liabilities, deferred inflows of resources, and fund balances	\$ 10,677,034

TOWN OF HERMON, MAINE
General Fund
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual - Budgetary Basis, Continued

	2015		Variance positive (negative)
	Budget	Actual	
Other financing sources (uses):			
Utilization of prior year surplus - School	\$ 989,583	-	(989,583)
Utilization of prior year surplus - Town	455,000	-	(455,000)
Transfers out:			
Transfer to capital project funds	(576,000)	(516,000)	60,000
Transfer to special revenue funds	(36,394)	(36,394)	-
Total other financing sources (uses)	832,189	(552,394)	(1,384,583)
Net change in fund balances, budgetary basis	-	1,831,398	1,831,398
Fund balance, beginning of year (budgetary basis)		8,265,226	
Fund balance, end of year (budgetary basis)		10,096,624	
Reconciliation to GAAP:			
Less accrued summer salaries		(834,585)	
Fund balance, end of year (GAAP basis)		\$ 9,262,039	

Statement 1

TOWN OF HERMON, MAINE
Statement of Net Position
June 30, 2015

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 654,174	-	654,174
Investments	10,826,522	-	10,826,522
Receivables:			
Taxes receivable - current year	288,013	-	288,013
Taxes receivable - prior year	29,447	-	29,447
Tax liens - prior years	79,860	-	79,860
Tax acquired property	10,483	-	10,483
Accounts receivable	1,202,670	-	1,202,670
Internal balances	(102,838)	102,838	-
Inventory	15,109	-	15,109
Prepaid expenses	26,003	-	26,003
Nondepreciable capital assets	174,231	-	174,231
Depreciable capital assets, net	13,057,406	-	13,057,406
Total assets	26,261,080	102,838	26,363,918
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources - related to pensions	244,433	-	244,433
Total deferred outflows of resources	244,433	-	244,433
LIABILITIES			
Accounts payable	161,810	-	161,810
Accrued payroll and benefits	950,744	-	950,744
Prepaid taxes	13,506	-	13,506
Accrued interest	18,902	-	18,902
Other liabilities	42,413	-	42,413
Noncurrent liabilities:			
Due within one year	553,148	-	553,148
Due in more than one year	2,531,139	-	2,531,139
Total liabilities	4,271,662	-	4,271,662
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources - related to pensions	152,746	-	152,746
Total deferred inflows of resources	152,746	-	152,746
NET POSITION			
Net investment in capital assets	10,507,629	-	10,507,629
Restricted for:			
General fund	3,329,893	-	3,329,893
Special revenue fund	111,045	-	111,045
Permanent funds:			
Expendable	7,785	-	7,785
Nonexpendable	276	-	276
Unrestricted	8,124,477	102,838	8,227,315
Total net position	\$ 22,081,105	102,838	22,183,943

See accompanying notes to basic financial statements.

TOWN OF HERMON, MAINE
Statement of Activities
For the year ended June 30, 2015

For the year ended June 30, 2015						Net (expense) revenue and changes in net position		
Functions/programs	Expenses	Program revenues			Primary Government		Total	
		Charges for services	Operating grants and contributions	Capital grants and contributions	Governmental activities	Business-type activities		
Primary government:								
Governmental activities:								
General government	\$ 589,531	52,873	-	-	(536,658)	-	(536,658)	
Public safety	799,069	4,395	-	-	(794,674)	-	(794,674)	
Public works	912,845	5,749	-	-	(907,096)	-	(907,096)	
Solid waste	521,218	210,092	-	-	(311,126)	-	(311,126)	
Recreational and social services	127,969	7	-	49,482	(78,480)	-	(78,480)	
Education	12,158,142	1,742,719	6,474,287	-	(3,941,136)	-	(3,941,136)	
Unclassified	918,778	10,832	-	-	(907,946)	-	(907,946)	
Grants and other special uses	750,512	184,442	643,922	500	78,352	-	78,352	
Interest on debt	19,372	-	-	-	(19,372)	-	(19,372)	
Capital maintenance expenses	297,709	-	-	-	(297,709)	-	(297,709)	
Total governmental activities	17,095,145	2,211,109	7,118,209	49,982	(7,715,845)	-	(7,715,845)	
Business-type activities:						10,975	10,975	
Recreation department	223,525	234,500	-	-	-	10,975	10,975	
Total business-type activities	223,525	234,500	-	-	-	10,975	10,975	
Total primary government	\$ 17,318,670	2,445,609	7,118,209	49,982	(7,715,845)	10,975	(7,704,870)	
General revenues:								
Property taxes					5,347,608	-	5,347,608	
Tax Increment Financing revenue					296,811	-	296,811	
Excise taxes					2,859,156	-	2,859,156	
Interest and costs on taxes					31,936	-	31,936	
Grants and contributions not restricted to specific programs:								
State Revenue Sharing					155,511	-	155,511	
Homestead exemption					97,413	-	97,413	
Other Intergovernmental revenues					225,290	-	225,290	
Unrestricted investment earnings					25,604	-	25,604	
MePERS Reimbursement					905,853	-	905,853	
Sale of land held for resale					150,000	-	150,000	
Miscellaneous revenues					54,423	-	54,423	
Gain on sale of capital assets					4,241	-	4,241	
Total general revenues					10,153,846	-	10,153,846	
Change in net position					2,438,001	10,975	2,448,976	
Net position - beginning - as restated					19,643,104	91,863	19,734,967	
Net position - ending					22,081,105	102,838	22,183,943	

See accompanying notes to basic financial statements.

See accompanying notes to basic financial statements.

TOWN OF HERMON, MAINE
Balance Sheet
Governmental Funds
June 30, 2015

	General	Highway Capital Reserve	School Capital Improvements	All Nonmajor Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 621,740	-	-	32,434	654,174
Investments	8,222,737	243,934	1,010,634	1,349,217	10,826,522
Receivables:					
Taxes receivable - current year	288,013	-	-	-	288,013
Taxes receivable - prior year	29,447	-	-	-	29,447
Tax liens - prior years	79,860	-	-	-	79,860
Tax acquired property	10,483	-	-	-	10,483
Accounts receivable	1,026,631	-	-	176,039	1,202,670
Inventory	8,258	-	-	6,851	15,109
Prepaid expenditures	26,003	-	-	-	26,003
Interfund loans receivable	363,862	-	-	36,335	400,197
Total assets	\$ 10,677,034	243,934	1,010,634	1,600,876	13,532,478
LIABILITIES					
Accounts payable	161,599	-	-	211	161,810
Accrued payroll and benefits	947,633	-	-	3,111	950,744
Prepaid taxes	13,506	-	-	-	13,506
Interfund loans payable	-	201,697	-	301,338	503,035
Other liabilities	42,413	-	-	-	42,413
Total liabilities	1,165,151	201,697	-	304,660	1,671,508
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	249,844	-	-	-	249,844
Total deferred inflows of resources	249,844	-	-	-	249,844
FUND BALANCES					
Nonspendable:					
Inventory	8,258	-	-	6,851	15,109
Nonexpendable principal	-	-	-	7,785	7,785
Prepaid expenditures	26,003	-	-	-	26,003
Restricted:					
General fund	3,329,893	-	-	-	3,329,893
Special revenue funds	-	-	-	111,045	111,045
Permanent funds	-	-	-	276	276
Assigned:					
General fund	1,032,602	-	-	-	1,032,602
Capital projects funds	-	42,237	1,010,634	1,171,141	2,224,012
Unassigned:					
General fund	4,865,283	-	-	-	4,865,283
Special revenue funds	-	-	-	(882)	(882)
Total fund balances	9,262,039	42,237	1,010,634	1,296,216	11,611,126
Total liabilities, deferred inflows of resources, and fund balances	\$ 10,677,034	243,934	1,010,634	1,600,876	
Amounts reported for governmental activities in the statement of net position are different because:					
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.					13,231,637
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.					249,844
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds.					
Bonds payable					(2,670,230)
Capital leases payable					(53,778)
Net pension liability, including related deferred inflows and outflows of resources					(202,903)
Accrued interest					(18,902)
Accrued compensated absences					(65,689)
Net position of governmental activities					\$ 22,081,105

See accompanying notes to basic financial statements.

TOWN OF HERMON, MAINE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the year ended June 30, 2015

	General	Highway Capital Reserve	School Capital Improvements	All Nonmajor Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 8,540,980	-	-	-	8,540,980
Intergovernmental	6,537,568	-	-	630,361	7,167,929
Maine PERS on-behalf payments	852,836	-	-	-	852,836
Licenses and permits	52,873	-	-	-	52,873
Charges for services	1,992,871	-	-	-	1,992,871
Investment income	17,852	671	2,422	4,659	25,604
Other	720,040	-	-	200,641	920,681
Total revenues	18,715,020	671	2,422	835,661	19,553,774
Expenditures:					
Current:					
General government	692,695	-	-	-	692,695
Public safety	712,372	-	-	-	712,372
Public works	883,421	-	-	-	883,421
Solid waste	511,099	-	-	-	511,099
Recreational and social services	130,077	-	-	-	130,077
Education	11,289,526	-	-	-	11,289,526
Unclassified	917,951	-	-	827	918,778
Grants and other special uses	-	-	-	794,269	794,269
Maine PERS on-behalf payments	852,836	-	-	-	852,836
Debt service	166,808	-	-	-	166,808
Capital outlay	197,641	201,818	-	158,626	558,085
Total expenditures	16,354,426	201,818	-	953,722	17,509,966
Excess (deficiency) of revenues over (under) expenditures	2,360,594	(201,147)	2,422	(118,061)	2,043,808
Other financing sources (uses):					
Transfers from other funds	-	225,000	150,000	177,394	552,394
Transfers to other funds	(552,394)	-	-	-	(552,394)
Total other financing sources (uses)	(552,394)	225,000	150,000	177,394	-
Net change in fund balances	1,808,200	23,853	152,422	59,333	2,043,808
Fund balances, beginning of year	7,453,839	18,384	858,212	1,236,883	9,567,318
Fund balances, end of year	\$ 9,262,039	42,237	1,010,634	1,296,216	11,611,126

See accompanying notes to basic financial statements.

TOWN OF HERMON, 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, 2015

Net change in fund balances - total governmental funds (from Statement 4)	\$	2,043,808
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Amounts reported for governmental activities in the statement of activities (Statement 2) are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense (\$746,706) and loss on disposal (\$15,159) exceeded capital outlay (\$459,304) in the current period. (302,561)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This is the decrease in unavailable revenue - property taxes. (5,469)

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds. This is the increase in accrued compensated absences (\$17,797) and the decrease in accrued interest (\$3,940) and net pension liability with related deferred inflows and outflows of resources (\$125,757). 111,900

Bond and capital lease proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond and lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

This is the amount of bond repayments. 567,313

This is the amount of capital lease repayments. 23,010

Change in net position of governmental activities (see Statement 2)	\$	2,438,001
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See accompanying notes to basic financial statements.

TOWN OF HERMON, MAINE
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
General Fund
For the year ended June 30, 2015

	Budgeted amounts		Actual	Variance with final budget positive (negative)
	Original	Final		
Revenues:				
Taxes	\$ 7,688,499	8,182,167	8,540,980	358,813
Intergovernmental	5,608,540	5,608,540	6,537,568	929,028
Licenses and permits	51,800	51,800	52,873	1,073
Charges for services	1,703,562	1,703,562	1,992,871	289,309
Interest earned	14,000	14,000	17,852	3,852
Other revenues	445,515	445,515	720,040	274,525
Total revenues	15,511,916	16,005,584	17,862,184	1,856,600
Expenditures:				
Current:				
General government	741,225	741,225	692,695	48,530
Public safety	758,122	758,122	712,372	45,750
Public works	896,413	896,413	883,421	12,992
Solid waste	539,070	539,070	511,099	27,971
Recreation and social services	149,374	149,374	130,077	19,297
Unclassified	959,746	1,453,414	917,951	535,463
Education	11,945,608	11,945,608	11,266,328	679,280
Debt service:				
Principal	146,997	146,997	146,997	-
Interest	20,050	20,050	19,811	239
Capital expenditures	187,500	187,500	197,641	(10,141)
Total expenditures	16,344,105	16,837,773	15,478,392	1,359,381
Excess (deficiency) of revenues over (under) expenditures	(832,189)	(832,189)	2,383,792	3,215,981
Other financing sources (uses):				
Utilization of prior year surplus - School	989,583	989,583	-	(989,583)
Utilization of prior year surplus - Town	455,000	455,000	-	(455,000)
Transfers out	(612,394)	(612,394)	(552,394)	60,000
Total other financing sources (uses)	832,189	832,189	(552,394)	(1,384,583)
Net change in fund balance, budgetary basis	-	-	1,831,398	1,831,398
Reconciliation to GAAP:				
Change in accrued summer salaries			(23,198)	
Net change in fund balance, GAAP basis			1,808,200	
Fund balance, beginning of year			7,453,839	
Fund balance, end of year	\$		9,262,039	

See accompanying notes to basic financial statements.

TOWN OF HERMON, MAINE
Statement of Net Position
Proprietary Fund
June 30, 2015

	Recreation Department
ASSETS	
Current assets:	
Interfund loans receivable	\$ 102,838
Total assets	102,838
LIABILITIES	
Current liabilities:	
Accounts payable	-
Total liabilities	-
NET POSITION	
Unrestricted	102,838
Total net position	\$ 102,838

See accompanying notes to basic financial statements.

TOWN OF HERMON, MAINE
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Fund
For the year ended June 30, 2015

	Recreation Department
Operating revenues:	
Charges for services	\$ 234,500
Total operating revenues	234,500
Operating expenses:	
Payroll and related expenses	109,107
Recreation programs	114,418
Total operating expenses	223,525
Operating income	10,975
Total net position, beginning of year	91,863
Total net position, end of year	\$ 102,838

See accompanying notes to basic financial statements.