2017~2018 Annual Report



www.hermon.net

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DEDICATION

The Town of Hermon recognizes Donald E. Shepley, for the many years of giving back to the community.

Don came to Hermon in 1973 when he married his love, Janice Goodspeed on August 31, 1973 and has resided on the Old Trail Road since that date. Many changes have come about over the years. In fact; the first change Don was involved with, was the name of the road he lives on. With a neighbor, Don petitioned the town to change the name of the Patch Road to the Old Trail Road. As it turned out, Old Trail Road was the original name of the road.

Later as a Town Councilor, Don worked with the Town Council to bring the Billings Road up to "par". The road had become in a state of disrepair and actually unsafe for travel. As his first term of Town Councilor ended, the Billings Road was rebuilt and widened. He also served on a council sub committee (economic development). One project worked on was the sign at Freedom Park. People looking for the park complained they would drive by it, being that it was easy to miss. Don recommended to change the color to something eye catching and as a symbol of the Town of Hermon, place a "hawk" on the sign. This seemed to improve the visibility of Freedom Parks' sign. Later on as a Town Councilor, Don worked with the Council to bring water and sewer lines out the Odlin Road and down the Coldbrook Road to the west, with the intent to bringing these lines into the center of town to aid in further development and to service the Schools.



Don later participated as a representative of the Town of Hermon at a monthly Maine Municipal Association meetings in Augusta to bring back findings that would enhance the growth of the Town. He also attended Penobscot Economic Development meetings, representing the Town and aided in making suggestions to the Town council. During these meetings, Don was able to participate within the PED committee on behalf of the Town. He witnessed the second Industrial Park and opening on the Coldbrook Road.

In the twelve years of service on the Town Council, Don's main goal was listening to the needs of the people of the Town of Hermon, economic development, and property taxation and keeping the roads up for safe and

comfortable travel.



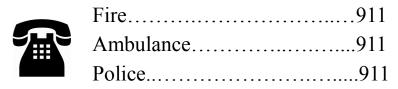
Thank you

Donald Shepley

for your dedication to the Town of Hermon

GENERAL INFORMATION (207) 848-1010

EMERGENCY CALLS



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
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)	848-1010
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	848-1012
Town Manager	848-1015
Town Office—Front Counter	848-1010

STATE LEGISLATURE AND U.S. CONGRESS

As of July 1, 2017

SENATOR GEOFFREY M. GRATWICK- DISTRICT #9

STATE ADDRESS: 3 State House Station Augusta, ME 04333-0003 Phone Numbers:

(207) 287-1505 - voice

Email: Geoffrey.Gratwick@legislature.maine.gov

HOME ADDRESS 1230 Kenduskeag Ave. Bangor, ME 04401 Home Phone: (207) 947-0637

REPRESENTATIVE ROGER E. REED- DISTRICT #103

STATE ADDRESS 2 State House Station Room 332 Augusta, ME 04333-0002 Phone Numbers: (207) 287-1400 – voice

Email: Roger.Reed@legislature.maine.gov

HOME ADDRESS 278 Murray Road Carmel, ME 04419 Home Phone: (207) 848-5136

U.S. SENATOR SUSAN COLLINS

WASHINGTON ADDRESS: 413 Dirksen Senate Office Building Washington, D.C. 20510-1903 (202) 224-2523 – voice

www.collins.senate.gov/

BANGOR STATE OFFICE: 202 Harlow Street, Room 204 Bangor, ME 04401 (207) 945-0417- voice

U.S. SENATOR ANGUS KING

WASHINGTON ADDRESS: 133 Hart Building Washington, D.C. 20510 (202) 224-5344 – voice

www.king.senate.gov/

BANGOR STATE OFFICE: 202 Harlow Street, Room 20350 Bangor, ME 04401 (207) 945-8000- voice

U.S. REPRESENTATIVE BRUCE POLIQUIN- DISTRICT #2

WASHTINGTON ADDRESS:

1724 L ongworth House Office Building 1208

Washington, D.C. 20515 (202) 225-6306 – voice www.poliquin.house.gov

BANGOR ADDRESS 4 Union Plaza Suite 7 Bangor, ME 04401 (207) 942-0583

GOVERNOR

Governor Paul LePage Office of the Governor #1 State House Station Augusta, ME 04333-0001 (207) 287-3531 - voice (207) 287- 1034

www.maine.gov/governor/lepage/

129th Legislature

Senate of

Maine

Senate District 9

Senator Geoffrey M. Gratwick
3 State House Station
Augusta, ME 04333-0003
(207) 287-1515
Geoff.Gratwick@legislature.maine.gov

December 21, 2018

Dear Friends.

Thank you for the opportunity to serve as your State Senator. It is an honor to represent you and the residents of Hermon.

This legislative session is shaping up to be a busy one. There are many stimulating ideas before the legislature! The task, as always, is to separate the wheat from the chaff and to live within our budget. I look forward to working with both my Democratic and Republican colleagues to advance priorities that will serve us all.

I have heard from many of you who are concerned about the cost of healthcare. As the Senate Chair of the Health and Human Services Committee I will be in a position to have an impact on many of the issues that surround our costly health care system. Already I have been involved with bills designed to lower the cost of medicines, decrease the cost of insurance, and improve outcomes. There is much hard work ahead.

One of my goals is to make sure your voice is heard in Augusta. If you have any concerns you would like to share, I am always available to listen. Please feel free to call or email me. I welcome fair and open discussion.

I can be reached at the State House at (207) 287-1515 or you may email me at Geoff.Gratwick@Legislature.Maine.gov. I also encourage you to sign up for my mailing list at www.mainesenate.org. When I have free time I enjoy meeting face to face with community groups.

I look forward to working with you in 2019!

Sincerely,

Senator Geoff Gratwick

Fax: (207) 287-1585 * TTY (207) 287-1583 * Message Service 1-800-423-6900 * Website: legislature.maine.gov/senate



Roger E. Reed 278 Murray Road Carmel, ME 04419

Residence: (207) 848-5136 Cell Phone: (207) 852-0595 Roger.Reed@legislature.maine.gov

January 2019

House of Representatives

2 STATE HOUSE STATION

AUGUSTA, MAINE 04333-0002

(207) 287-1440 TTY: (207) 287-4469

Dear Friends & Neighbors:

Now in my fourth-term in Maine's House of Representatives, I want to take this opportunity to extend my gratefulness to the good people of Hermon for allowing me to be your voice in Augusta. My colleagues and I are optimistic about 2019, maintaining an open mind with a thoughtful and caring approach. Our state is positioned well economically: record-low unemployment, record-high State revenues, a record-high number of employers, and the fastest netearning growth in New England. Accordingly, newly sworn-in Governor Mills is presented with the ability to keep Maine on course for continued success.

Over the coming months of the 129th Legislature's First Regular Session, I look forward to my latest role as the ranking-Republican on the State and Local Government Committee. This panel's jurisdiction is comprised of State Government, including the Legislature, State property, public purchasing and contracts, State agencies and government organization, State employment, oversight of State officials, periodic review of the State Government Evaluation Act; the Maine State Archives; administrative procedures, boards and commissions, State holidays and designations, and capitol area planning; county government, including regional planning, budget process and county officials; municipal and local government, including deorganization and consolidation, planning and regulation, land use; discontinued and abandoned roads and cemeteries.

As your representative, I encourage you to take an active interest in the events unfolding under the State House dome. You can always monitor committee proceedings and floor debate in the House and Senate via the Web, http://legislature.maine.gov/, while my regular e-newsletter contains beneficial administrative insight and public service announcements. If you have not yet signed up to receive this publication, please send me your e-mail address.

Again, the faith and trust you have placed in me to serve you at the capitol is appreciated. Should you have questions or concerns about State Government, or if I can be of assistance in navigating the oftentimes overwhelming State bureaucracy, feel free to contact my mobile phone, 852-0595.

Sincerely,

Roger E. Reed State Representative

ADMINISTRATION

TOWN OFFICIALS

As of July 1, 2017



TOWN MANAGER TREASURER ROAD COMMISSIONER GENERAL ASSISTANCE ADMINIS-TRATOR **DEDIMUS JUSTICE** Howard Kroll



ASSISTANT ASSESSOR **Lillian Smith**



TOWN CLERK ADMINISTRATIVE ASSISTANT INLAND FISHERIES & WILDLIFE AGENT DOG REGISTRATION AGENT VITAL RECORDS DEPUTY REGISTRAR OF VOTERS Ruth Nickerson 7/1/2017 - 3/2/2018



FINANCE DIRECTOR TAX COLLECTOR **DEPUTY TREASURER** Rachel Grass



INTERIM TOWN CLERK **COUNCIL SECRETARY** REGISTRAR OF VOTERS MOTOR VEHICLE AGENT DEPUTY TAX COLLECTOR NOTARY PUBLIC **INLAND FISHERIES & WILDLIFE** AGENT DOG REGISTRATION AGENT VITAL RECORDS <u>Kristen Cushman Interim 3/2/2018 – 6/1/2018</u> Town Clerk 6/1/2018 - 6/30/2018



BOOKKEEPER Wendy Wiles-Scott



DEPUTY CLERK **NOTARY PUBLIC** DEPUTY REGISTRAR OF VOTERS Brooke Deschaine



FIRE CHIEF CIVIL EMERGENCY PREPARED-**NESS DIRECTOR** Frank Roma



DEPUTY CLERK FINANCE CLERK—TOWN PAYROLL CLERK—SCHOOL **NOTARY PUBLIC** Samantha Miller



ASSISTANT FIRE CHIEF Eric Pelletier



DEPUTY CLERK NOTARY PUBLIC Amanda Blethen



CAPTAIN Cody Sullivan



ASSESSOR & CODE ENFORCE-MENT OFFICER **HEALTH OFFICER** Joshua Berry



CAPTAIN Chandler Corriveau



FIRE FIGHTER—FT EMT
Michael Simmons



SERGEANT Robert DiBona



POLICE SERGEANT Bobbie Pelletier



DEPUTIESMichael Parady



David Quinn



Kenneth York



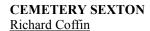
ECONOMIC DIRECTOR Scott Perkins



PARKS & RECREATION DIRECTOR Mary Cameron



BEFORE & AFTER SCHOOL/SUMMER DIRECTOR
Lindsey Ouellette



TOWN COUNCIL

Donna Ellis	06/30/2020
Jeanne Jacques	06/30/2019
Timothy McCluskey	06/30/2020
Douglas Sinclair, Sr.	06/30/2018
John Snyer III	06/30/2019
Steve Thomas	06/30/2018
Steve Watson	06/30/2019

PLANNING BOARD

Ralph Allen	06/30/2019
Sherry Andrei	06/30/2021
Ed Marsh	06/21/2021
Jaylyn McCue	06/30/2019
Joshua Pelletier	6/30/2021
Shannon Giles (alternate)	06/30/2018
Marylyn White (alternate)	06/30/2018

BOARD OF ASSESSMENT REVIEW

Donna Pulver	06/30/2019
Herbert Dickey	06/30/2020

SUPERINTENDENT OF SCHOOLS

Gary Gonyar

PRINCIPALS

PATRICIA A. DURAN SCHOOL Jenny Perry

HERMON MIDDLE SCHOOL Micah Grant

HERMON HIGH SCHOOL Brian Walsh

SCHOOL COMMITTEE

DOMOGE COMMITT	
Debora Farnham	06/30/2018
Teddy Harris	06/30/2018
Jesse Keith	06/30/2020
Anthony Reynolds	06/30/2019
Anne Smith	06/30/2019

TOWN COUNCIL

Mission Statement ~To promote community values to all residents, businesses, 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: 6/30/2020



Douglas Sinclair, Sr. Council Vice-Chair Term Expires: 06/30/2021



Donna Ellis Term Expires: 06/30/2020



Jeanne Jacques
Term Expires:
06/30/2019



John Snyer III Term Expires: 06/30/2019



Steven Thomas Term Expires: 06/30/2021



G. Stephen Watson Term Expires: 06/30/2019

The Hermon Town Council meets once a month on a Thursday evening at 7:00pm. Please see the schedule on Hermon.net. Meetings are held in the Meeting Room at the Public Safety Building. Meetings are broadcast live on Time Warner Channel 1302.

TOWN MANAGER

It is an honor to report to the citizens of the Town of Hermon the state of the community for fiscal year 2017-2018.

It is well known Hermon maintains one of the lowest and stable if not the lowest tax rate in the State of Maine for a community of its size. The tax rate for FY2019 is 11.60. Hermon provides 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 both the audited financial statement and the 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 most significant goals identified and accomplished during the 2017-2018 fiscal year include:

- 1. Completion of the Route 2 project. Staff worked diligently with Maine Department of Transportation and Gardner Constructions to improve the quality of this important section of infrastructure. Gardner Construction did an outstanding job. Thank you!
- 2. Completion of the Patricia A. Duran Elementary School addition project. Dunbar and Brawn completed the project prior to the start of the new school year that included over 18,000 square feet of new class room that was needed to meet the needs and demands for the School Department.
- 3. Completed the In-House Revaluation of all parcels by 30 September 2018. Josh Berry, the Town Code Enforcement Officer/Assessor, and his staff were successful in completing a revaluation of properties in a timely, efficient manner. Many hours were dedicated to this project and I want to thank Josh Berry and the Assessing Staff for their work on this tedious project.
- 4. Hired new Town Clerk- Kristen L. Cushman of Hermon was appointed as the new Town Clerk and has done a great job! She brings superior skills that translate to superior service.
- 5. Hired new Parks and Recreation Director- Mary Cameron of Hermon was appointed as the new Parks and Recreation Director and has brought a wealth of experience to the department and made many excellent changes! She has

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. 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 krollh@hermon.net.

done an incredible job!

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 is a pleasure. Hermon is continuing to grow and we see new faces almost everyday. The Deputy Clerks and I are very fortunate to work with so many nice people and we are available to assist you here in the office, Monday through Friday, 8am to 5pm.

Vital Records: In 2012 the State changed the rules regarding vital records and these documents are no longer open records. This has changed how we report information to you.

Dog Licensing: 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 for non altered or \$11.00 for altered. 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.

Hunting & Fishing Licenses: May be obtained here at the Town Office or online

Recreational Vehicles can be registered here at the Town Office or online.

Motor Vehicle Registrations: Motor Vehicles may be registered at the Town Office or online if under 12,000 lbs. Online registrations totaled 923 vehicles for a total of \$209,439.94 in excise and a loss of \$2,769.00 for agent fees (fees are retained by State when a vehicle is processed online)

Elections usually take place twice a year, November and June. November 7, 2017 we saw 1276 voters. Then, on June 12, 2018, 1042 voters participated in the primary and municipal-school election. The minutes from the Annual Town Meeting on June 14, 2018 have been included and can be found on page 62 of this Annual Town Report.

Shirley Frost has served as our Election Warden for 25 years now. We are so thankful for her service.

Hermon has 4,551 registered voters. 1026 Democrats, 1,820 Republicans, 19 Libertarian, 170 Green

Independent, and 1516 unenrolled.

Town Office. The Town Office is open Monday through Friday from 8:00am to 5:00pm and we stop processing new vehicle registrations at 4:30pm. Credit or debit card may be used 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 he sitate to be in touch with us.

Yearly Stats for Clerks Department

There were **88** babies born, **45** residents passed away, and there were **38** marriage licenses given. We sold **378** certified certificates.

We processed **8494** vehicle registrations for \$ **2,251,308.78** in excise and \$**24,128.00** agent fees. This included **546** vehicles for Ryder Truck with \$ **445,678.31** in excise.

We licensed 679 dogs for \$5,792.00, plus \$1,725.00 late fees, and \$190.00 impound fees.

We processed 3423 receipts for Real Estate Property accounts in the amount of \$5,902,988.45.

We processed **341** receipts for Personal Property accounts in the amount of \$ **253,043.15**.

We processed 1102 receipts for the Recreation Department in the amount of \$ 320,305.34.

We sold:

159 Hunting/fishing licenses combos

175 Fishing licenses

3 Fishing licenses for 1-3 days

0 Fishing licenses for 15 days

20 Jr. Hunting licenses

54 Hunting licenses

2 Non Resident Hunting licenses

10 Coyote permits

2 Superpacks

16 Archery licenses

13Expanded Archery

6 Over 70 years old licenses

1 Crossbow license

18 Muzzleloader licenses

14 Migratory Bird permit

12 Spring/Fall Turkey permits

369 Boats registered

229 ATV's registered

322 Snowmobiles registered

2 Small Game

1 Archery/Fishing Combo

3 Bear permits

1 Pheasant permit

1 Non-Resident Combo license

<u>Total:</u> \$2,226.75 agent fees and \$5,744.70 Boat excise.

It is a pleasure, as always, to serve our residents.

Kristen Cushman

Town Clerk

Deputy Tax Collector, Motor Vehicle Agent

Registrar of Voters, Notary Public

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. 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. Overall revenues decreased by \$457,423 from the previous year. A major decrease in revenues from the previous year is due to the capital grants related to the Route 2, Newburgh Road, and Coldbrook Road projects being completed. Additionally, property taxes increased from the prior year by \$543,713. 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. Excise taxes showed a decrease of \$255,560 mainly due to the loss of Ryder trucks that are interstate fleet and are now being registered in another state rather than the Town of Hermon. Charges for services increased by \$832,378 primarily due to Education revenues and insurance claim revenues. Finally, operating grants and contributions decreased by \$442,442, largely due to the decrease in education related grants.

Expenses

Overall, expenses have decreased by \$521,170 from 2017. The key reasons for the decrease are due to expenses related to the Route 2, Newburgh Road, and Coldbrook Road Projects. However, as noted above, the majority of these expenses were reimbursed from Federal and State sources.

Details of revenues and expenditures can be found in Exhibit A-2 of the Annual Audit ending June 30, 2018.

You can find excerpts of the Annual Audit throughout this report and in it's 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

SUMMARY OF TAX RATE CALCULATION

APPROPRIA	TIONS					
FISCAL			REVENUE	TOTAL	MUNICIPAL	
YEAR	TOWN		SHARING	APPROPRIA-	VALUATION	
	&COUNTY *	SCHOOL		TIONS		MILL RATE
2018-2019	\$5,037,995	\$4,984,900	\$165,724	\$6,404,792	\$596,633,118	\$11.60
2017-2018	\$5,087,555	\$5,008,564	\$158,000	\$6,359,138	\$560,754,697	\$12.20
2016-2017	\$4,825,879	\$4,547,222	\$145,000	\$6,118,222	\$541,707,714	\$12.00
2015-2016	\$4,615,636	\$4,415,777	\$150,000	\$5,887,258	\$516,709,268	\$12.00
2014-2015	\$4,622,899	\$4,163,344	\$147,805	\$5,675,129	\$496,017,038	\$12.00
2013-2014	\$4,427,656	\$4,160,449	\$170,000	\$5,489,690	\$482,654,600	\$11.91
2012-2013	\$4,404,299	\$3,953,500	\$253,000	\$5,291,527	\$470,116,820	\$11.70

^{*}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 pro-

grams and which meet qualifications must filed an application before April 1st of each year .

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

Respectfully Submitted,

Josh Berry Assessor



CODE ENFORCEMENT

The Town of Hermon had another successful year of Commercial and Residential growth and continues to be one of Maine's most sought after communities to live and work in. We encourage everyone to reach out to our office at 848-1042 before starting any building projects. A quick review of the land use ordinance and local codes can be very beneficial and ensure a smooth project. Please find some interesting statistics and tips when considering your building project in Hermon.

- The code office issued 107 building permits over the past year. We have consistently issued between 100 and 125 over the past 5 years.
- Below is a list of projects that we permitted out:
 - New buildings- 40
 - Additions (bedrooms, bathrooms, family rooms, etc.) 9
 - Residential work (decks/ porch, garages, pools, storage or utility building etc.) -52
 - Renovations (garage conversions, basement furnishings, kitchen expansions, etc.) 6
 - Plumbing (Interior and exterior) 91
- 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 in the Code Office for those that would like to pick one up or have one mailed to you.
- Timothy Schoppe, LPI did a total of 187 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 new subdivisions, 4 Subdivision amendments, 2 zone change requests, several new business site plan reviews and 1 new contract zone.

Respectfully submitted, Josh Berry Code Enforcement Officer

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 seventy percent (70%) of all costs associated with basic necessity expenditures; we are not reimbursed for our administrative costs. The Town spent \$976.30 (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 October 2017. 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 hours 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 848-1010. In an after-hour emergency, or on weekends, please call the Penobscot County Sherriff's Department at 945-4636.

To report alleged violations call the Maine Department of Health and Human Services at 1-800-442-6003.

July 1, 2017 through June 30, 2018 The Town of Hermon assisted ten households.

Heating Fuel = \$237.02 Rent = \$660.00 Electricity = \$48.00

Food = \$28.67 Household = 2.61

ECONOMIC & COMMUNITY DEVELOPMENT

Hermon's Economic & Community Development office was established in 2014 when a committee of local business people and community leaders interested in developing a strategy for business attraction, infrastructure upgrades and job creation was formed. It is appropriate to look back and review the last five years to measure our return on investment as a community.

Currently, the office is supported 100% by business taxes deposited in a *Tax Increment Finance* revenue account and distributed for business attraction, community development projects, upgrades to infrastructure, marketing our strategic advantages in the region and DECD office costs. No residential property taxes are used to support these items.

The "TIF" program authorized by the State of Maine statute allows municipalities to set aside certain business tax collections in order to accomplish Hermon's development program approved by the State of Maine Department of Economic and Community Development. It benefits Hermon when we identify these projects because it removes the associated value totals from State of Maine valuation numbers which causes higher education revenue sharing numbers for Hermon and lower County taxes each year we participate.

Since 2014 when our office began refining the techniques of how to apply the Tax Increment Finance Program systematically in order to gain maximum benefit for our community our total town valuation has skyrocketed and the TIF business account has flourished because of private investment in new businesses and business expansions. Simultaneously, investment in residential construction continued at an extraordinary pace! Our schools are funded locally at high levels with 75% of the regular operating budget going to education which has attracted new residents because of the quality of our system.

Hermon remains one of the State's fastest growing communities per capita averaging over 100 new residents annually during the last 10 years. In 2014 for example, there were 4198 registered voters...in 2018 there were approximately 4650 total. Since 2015, Hermon has realized an increase in its municipal valuation of over 61.5 million dollars totaling \$552,137,200 while maintaining a mill rate equal to or lower than 12.2 for the last ten years.

An exceedingly low tax rate remains Hermon's most important competitive advantage regionally.

The DECD office in Hermon recognizes that good leadership from our Town Manager including a supportive and business friendly Town Council has led to recent shared successes. When we combine the elements of team work by a committed Hermon Town office staff with thoughtful approaches by administrators and elected officials, we understand that these qualities have created our strong economic position currently.

Hermon can continue to provide attractive opportunities for businesses and families in the future! The Town remains a State wide leader concerning the delivery of quality municipal and business services. With

responsive administrative leaders, quality educational opportunities and business attraction methods that rival most communities our size, Hermon is a complete package for any business owner looking for excellence in both municipal service and steady positive growth for its bottom line.

It is our goal that Hermon continues to be a great place to live and own a business! Want to learn more? Call our office any time at 848-1010 or email sperkins@hermon.net.

Respectfully submitted, Scott Perkins Economic & Community Development



It is important to measure progress concerning Hermon's growth so we can be sure to invest our resources appropriately when considering economic and community development. Looking back over the last year we grew our business list substantially by adding new companies with wide and varied interests while others expanded in place adding additional jobs.

Landscape Supply, Fine Line Striping, Queen City Paving, The Shop, Doug Guerrette's State Farm, First Choice Realty, Ted McLeod Water Wells, Marsh Property Realty, Wicklow Home Builders, Maine Salt Company and the Early Learning Center invested over 2.5 million dollars in Hermon adding 60 new jobs.

For each direct job created it is estimated that two other employment opportunities are realized regionally.

Real estate improvements are not the only way to measure gains when looking at levels of progress...the BETE program currently generates over \$260,000 dollars worth of revenue for the Town by protecting 100 businesses from having to pay taxes on \$42,930,200 worth of personal property items used for commercial purposes. Then combined with the Tax Increment Finance program which shelters \$34,165,400 from being used as part of our total valuation for State assessment, Hermon benefits by receiving healthy school funding and a lower county tax while contributing dollars to a sinking investment fund used to incentivize business.

As we think about Hermon's low taxes and add strong municipal service, quality education and our premiere location...Hermon is leading regionally as a top growth location in central and eastern Maine residentially and commercially.



Industrial and Commercial

When Hermon considers its industrial inventory, the four leading communities in our area are Bangor (4,189,721 sf), Hermon (1,318,629 sf), Brewer (1,058,195 sf) and Hampden (833,233 sf). Over the last four years our continued growth in industrial square footage creation outpaced all communities shown in the graph below with Hermon adding double the amount of square footage as our closest competitor.

Another leading indicator of healthy business activity is the vacancy rate. Available industrial and commercial spaces shows Hermon at less then 1% currently. With businesses purchasing lots adjacent to their existing properties and inquiries increasing, the DECD office expects the trends of low vacancy rates and positive growth to continue.



Would you like to contact Hermon Economic and Community Development?

Town of Hermon 333 Billings Road Hermon, Maine 04401 207-848-1010 (office) sperkins@hermon.net

PUBLIC SAFETY

FIRE DEPARTMENT

FAST FACTS 2018

- In 2018 the Hermon Fire Department responded to 416 calls for service. An all time department record but not unexpected given the continued growth of Hermon.
- As "First Responders" the Hermon Fire Department is automatically dispatched on certain high risk EMS calls to assist the Hermon Volunteer Rescue Squad (HVRS). Our EMTs will respond and assist the HVRS on calls such as heart attacks, strokes, difficulty breathing and multi system trauma.
- Public Education and outreach have seen new levels of participation in 2018. School drills and safety visits
 as well as our Fire Prevention Week Open House and Fire Truck of Treat events have brought our members
 into direct contact with thousands of our residents. We continue to provide smoke alarms for Hermon residents. In 2018 we distributed over 100 alarms to residents.
- Work continues to develop specifications for a replacement engine for Engine 412 which was taken out of
 service several years ago. Planning for the replacement of Engine 401 needs to be considered as this unit is
 beginning to have increased maintenance and operating costs impact its long term viability.
- The HFD Facebook page has over 1,800 "Likes" and nearly as many "Followers" of the activities of the HFD on social media. This has become a very effective and positive way for members of the community and beyond to see how the HFD serves the community.
- The Hermon Fire Department has two full-time employees. A Fire Chief and a Firefighter/EMT. Both work during the week. Evening and weekend coverage is handled by our volunteer members who also respond to calls during the week days as they are available and able to do so. A future staffing plan that will allow for at least one full-time Firefighter/EMT on a 24 hour, seven day a week schedule, needs to be considered as the available pool of volunteers dwindles. This trend in reduced numbers of volunteers, not only in the state of Maine, but nationwide as well is a challenge we must plan for.
- We train every Monday evening from 6:00 pm through 8:00pm. Additional training is taken advantage of through outside providers such as the Maine Fire Service Institute, National Fire Academy and other local, regional and national training assets as available.
- Two students from the Eastern Maine Community College Fire Science program "live" at our station during the school year. These student interns receive room and board in exchange for being "on duty" during certain times of the day and on weekends. They are trained as basic firefighters and EMTs. The Hermon Fire Department has for many years been a partner with EMCC in this program.
- Mutual Aid, fire departments from other surrounding towns and cities
 responding to assist the Hermon Fire Department on certain call types,
 is critical to our being able to provide service to our citizens. The
 Hermon Fire Department both gives and receives mutual aid on a regular basis. Without a robust mutual aid response, Hermon and most of
 our surrounding communities would be hard pressed to adequately respond to the various emergencies that we see over the course of any
 given year.
- Our members remain our greatest asset and serve our community with dedication and pride day in and day out.



Chief Frank Roma

Incident Type	Incident Count	Used in Ave. Resp.	AverageRe- sponse Time HH:MM:SS	Total Loss	Total Value
Fire	Count	nesp.		Total Loss	Total Value
Building fire	29	18	00:16:30	\$216,00 0.00	\$216,000.00
Cooking fire, confined to container	2	2	00:08:26		
Chimney or flue fire, confined to chimney or flue	6	6	00:11:59		
Incinerator overload or malfunction, fire confined	1	1	00:13:41		
Fuel burner/boiler malfunction, fire confined	1	1	00:10:21		
Trash or rubbish fire, contained	2	1	00:24:53		
Mobile property (vehicle) fire, other	3	3	00:10:51		
Passenger vehicle fire	5	4	00:09:56		
Road freight or transport vehicle fire	2	2	00:11:17		
Off-road vehicle or heavy equipment fire	1	1	00:14:19		
Natural vegetation fire, other	1	1	00:18:26		
Forest, woods or wildland fire	4	3	00:13:18		
Brush, or brush and grass mixture fire	3	3	00:07:14		
Outside rubbish fire, other	2	2	00:11:43		
Dumpster or other outside trash receptacle fire	2	2	00:13:26		
Outside stationary compactor/compacted trash fire	1	1	00:08:48		
Total I	Fire: 65	51	00:13:23	\$216,00 0.00	\$216,000.00
EMS/Rescue					
Rescue, emergency medical call (EMS) call, other	2	2	00:10:21		
Medical assist, assist EMS crew	17	15	00:12:23		
Emergency medical service, other	2	2	00:14:58		
EMS call, excluding vehicle accident with injury	72	70	00:12:15		
Vehicle accident with injuries	19	16	00:11:50		
Motor vehicle/pedestrian accident (MV Ped)	1	1	00:11:36		
Motor vehicle accident with no injuries	26	24	00:13:40		
EMS/Rescue—					
Continued) Extrica-					
tion, rescue, other	1	1	00:08:17		
Extriction of victim (s) from vehicle Ice	1				
rescue	1	1	00:14:52		
Total EMS/Rescue:	142	132	00:14:32		
Hazardous Condition	142	132	00.12.20		
Hazardous condition, other	1	1	00:15:42		
Gasoline or other flammable liquid spill	1	1	00:07:59		
Carbon monoxide incident	11	8	00:12:51		
Electrical wiring/equipment problem, other Power line down	1 15	1 14	00:11:25 00:12:53		
Arcing, shorted electrical equipment	1	1	00:11:04		
Total Hazardous Condition:	30	26	00:12:40		

Average

Total Incident Count:	416	308		\$216,000.00	\$216,000.00
Total Other:	2	1	00:00:57		
Special type of incident, other	2	1	00:00:57	Total Loss	Total Value
Other					
Total Severe Weather:	1	0			
Wind storm, tornado/hurricane assessment	1				
evere Weather					
Total False Call:	25	23	00:10:03		
Alarm system sounded, no fire - unintentional	5	3	00:12:05		
Detector activation, no fire - unintentional	1	1	00:05:44		
Smoke detector activation, no fire - unintentional	6	6	00:08:35		
Unintentional transmission of alarm, other	1	1	00:12:40		
Alarm system sounded due to malfunction	4 5	5	00:08:16		
System malfunction, other Smoke detector activation due to malfunction	1 4	1 4	00:13:31 00:08:16		
Malicious, mischievous false call, other	1	1	00:08:46		
False alarm or false call, other	1	1	00:07:52		
alse Call	64	15	00:12:27		
Total Good Intent:					
Steam, vapor, fog or dust thought to be smoke	1	1	00:11:42		
Smoke scare, odor of smoke	3 7	6	00:08:13		
Authorized controlled burning Prescribed fire	1 3	1 1	00:06:33 00:06:13		
No incident found on arrival at dispatch address	3	3	00:09:11		
EMS: Dispatched & cancelled en route	14				
Dispatched & cancelled en route	32				
Good intent call, other	3	3	00:16:08		
ood Intent					
Total Service Call:	87	60	00:12:38		
Cover assignment, standby, moveup	7				
Unauthorized burning	1	1	00:02:08		
Assist police or other governmental agency Public service	11 2	7 1	00:17:41 00:14:17		
Public service assistance, other	2	2	00:07:49		
Animal rescue	1	1	00:14:28		
Water or steam leak	5	1	02:03:46		
Lock-out	1				
Person in distress, other	1	1	00:17:23		
Service Call, other	56	46	00:09:43		
ervice Call	Count	nesp.			
cident Type	Incident Count	Used in Ave. Resp.	Response Time HH:MM:SS		

Incident Summary by Incident Type

Date Range: From 7/1/2017 To 6/30/2018

Incident Type	Incident Count	Used in Ave. Resp.	Response Time hh:mm:ss	Total Loss	Total Value
Fire	65	51	00:13:23	\$216,000.00	\$216,000.00
EMS/Rescue	142	132	00:12:28	\$0.00	\$0.00
Hazardous Condition	30	26	00:12:40	\$0.00	\$0.00
Service Call	87	60	00:12:38	\$0.00	\$0.00
Good Intent	64	15	00:12:27	\$0.00	\$0.00
False Call	25	23	00:10:03	\$0.00	\$0.00
Severe Weather	1	0		\$0.00	\$0.00
Other	2	1	00:00:57	\$0.00	\$0.00
Tot	als 416	308		\$216,000.00	\$216,000.00

ANIMAL CONTROL OFFICER

The year of 2018 has gone by quickly. The Town of Hermon continues to see significant residential growth as well as business growth.

This year has been busy for all Departments of Hermon.

The Deputies and myself have handled 177 animal complaints this year. These complaints varied however there are some common problems that seem to occur often. The most common complaints were of dogs or other animals running loose onto the properties of neighbors. I would like to remind residents that they are responsible for their animals. An animal owner can be civilly summonsed for an Animal at Large, Maine law Title 7 subsection 3911, if the animal goes onto another persons property, causes damage to property or injury to another animal or person.

We have had an increase in dog issues ranging from barking complaints, dogs at large, dog bites and dogs attacking neighbors dogs. I would like to remind residents to make sure their dog is properly supervised when outside. Please make sure your dog is on a leash or under your full control.

Remember to register your dog(s) this year. Registrations can be renewed after October 15th. Registration of dogs is a requirement by Maine Law, Title 7 subsection 3921. If a dog owner fails to register their dog the dog owner can be summonsed with a civil court date and face fines. Each dog in the household must be registered. If a new dog is brought into the home the dog must be registered if it is at least 6 months of age. When registering your dog with the Town please be sure to update your contact information in case the dog gets loose and we need to make contact with you the dog owner.

Beginning in January of 2019 I will be following up with dog registrations. Please make sure you have registered your dog(s). Failure to do so subjects the dog owner to late fees and the dog owner may be summonsed for failure to register the dog in accordance with Title 7 subjecting the owner to civil fines.

When we investigate found dogs/stray dogs complaints we make every effort to try and figure out whom the dog may belong to however this is very difficult to do when the dog has no collar with tags. If we are unable to confirm whom the dog belongs to in a timely manner then we will take the dog to the Bangor Humane

Society. The dog owner then pays a fee to the Humane Society when retrieving their dog. So please make sure your dog is wearing it's tags at all times.

Remember to respect your neighbors by keeping your animals off of their property.

Respectfully,

D/S Michael Parady, Hermon ACO



POLICE DEPARTMENT

To the Citizens of the Town of Hermon:

The year 2018 has been another busy year for Hermon Public Safety / PCSO. We have responded to and investigated approximately 3188 incident complaints.

- 6 Abandoned Vehicles
- 5 Admin Delivery
- 146 Agency Assists
- 154 Alarms
- 4 Animal Noise
- 173 Animal Problems
- 8 Assault
- 3 Attempt to Locate
- 1 ATV/MC Problem
- 3 Bad Check
- 4 Bail Search
- 7 Burglary
- 1 Burglary to M/V
- 26 Citizen Assist
- 5 Citizen Dispute
- 24 Civil
- 9 Communications
- 25 Court Service
- 12 Criminal Mischief
- 9 Custodial Intake
- 9 Dead Body
- 1 Deliver Message
- 35 Details
- 25 Disorderly
- 8 Drugs
- 99 Erratic Vehicle Operation
- 18 Family Fight
- 1 Fatal Accident
- 2 Fireworks
- 16 Found Property
- 14 Fraud
- 46 Hang Up 911
- 18 Harassment
- 1 Illegal Burning
- 277 Information Complaints
- 7 Intoxication
- 7 Juvenile Problem
- 1 Juvenile Runaway
- 1 Littering
- 2 Lock Out
- 1 Loitering
- 12 Lost Property
- 73 Motorist Assists
- 65 Medical
- 6 Noise Problem

- 9 Mental Problem
- 27 Misdial 911
- 3 Missing Person
- 11 OUI
- 2 PO Service
- 3 Parking Problem
- 160 PD Accidents
- 26 PI Accidents
- 626 Property Check
- 34 Property Watch
- 15 Property Damage
- 45 Public Service
- 86 Records Checks
- 1 Recovered Property
- 274 Special Patrol
- 1 SRT Call Out
- 6 Suicide Attempt
- 12 Suicide Threat
- 6 Suspicious
- 15 Theft
- 1 Theft Auto
- 9 Threatening
- 10 Tobacco Problem
- 38 Traffic Hazard
- 47 Traffic Offense
- 24 Training
- 5 Trespass
- 1 Unconsciousness
- 4 Unsecure Premis
- 10 Utility
 - Problem
- 1 Vagrancy
- 35 VIN In
 - spections
- 4 Violation of
- Release
- 6 Violation Protection
- Order 22 – Wanted Out
- 21 Warrant
 - Arrest
- 10 Weapon Discharge



This year we have seen an increase of several fraud/scam complaints via the telephone, mail and emails. A majority of these complaints are over the phone and the callers are disguising their phone numbers (spoofing) on the caller Id's. Scams consist of the following:

- Tax Refund/IRS Scam Stating you owe the IRS money. If you don't pay immediately you will be arrested.
- Fake Check Scam You're sent a fake check in the mail. You're instructed to deposit and send remaining money back to the caller through wire transfer or via reloadable cards.
- Computer Fix Scam Caller states they are from Microsoft and they have noticed dangerous software or viruses on the receiver's computer. They request access to the computer to download malware, etc. They then security lock the computer and request "ransom" from the receiver to fix the issue.
- Grandparent or Relative Scam Callers identifying themselves as police or jail personnel. They state that a "relative –usually by name" has been arrested, has a warrant, etc. and needs bail money. They usually require the money to be wire transferred or via reloadable cards.
- Credit Card Skimming Devices at ATM's and Fuel Pumps Skimming devices scan your card when used at ATM of Fuel Pumps and are stored onto the device or transferred via Bluetooth.
- Firefighter/Police Donation Scams Callers state they are representatives from your local Firefighter or Police Union and request donations from a debit or credit card. Please note, Police will never contact you requesting donations.

If you receive one of these scams or receive any suspicious phone calls or letters requesting a form of payment, please contact the police to report the incident before you act. We will be able to identify if the incident is a fraud or scam. Also remember if it sounds too good to be true, it probably is. For more information on frauds and scams, please log onto Hermon.net and scroll to the Police Department page - Frauds and Scams.

During 2018 Hermon has seen an increase and a decrease involving property crimes and Drug/OUI investigations. We have seen the following changes since 2017:

- Burglaries have increased 42%, from four in 2017 to seven in 2018.
- Thefts have decreased 50%, from thirty in 2017 to fifteen in 2018.
- Burglaries to M/V have decreased 89%, from nine in 2017 to one in 2018.
- OUI/DUI Investigations/Arrests have increased 27%, from eight in 2017 to eleven in 2018.
- Drug Investigations/Arrests have increased 62%, from three in 2017 to eight in 2018.

I believe that some of these statistical differences are due to Deputies being more proactive. Deputies have increased patrols and daily traffic enforcement, making more contacts on the public ways and being more visible to the public. Hermon is very proactive in drug enforcement and investigating drug complaints. Some of the drug investigations entailed working jointly with other outside agencies and MDEA. If you suspect the possibilities of drug related activity in your neighborhood please contact us immediately with any information.

I would like to remind the citizens of Hermon to lock their residences and motor vehicles at night or if you are away. This will help prevent you from becoming a victim of a crime. If you see something suspicious please report it immediately. Hermon is a safe place to live and work. We want to keep it this way and we need your help in doing such. By working together and looking out for your neighbors we can help prevent crime from occurring. Always remember........IF YOU SEE SOMETHING.....SAY SOMETHING!

Hermon Police can be contacted directly through the Penobscot Regional Communications Center (PRCC) at 207-945-4636. If you are reporting an emergency please dial 911. On behalf of myself and my staff working for the Town of Hermon, we look forward to serving the citizens and continue to make this town a great place to live.

HERMON VOLUNTEER RESCUE & FIRST AID SQUAD, INC

This year, **2018**, marks the **50th** 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 Cannel, Levant, Etna, Stetson, Hampden 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. Our direct number is 848-3427 for any additional services when, and if needed.

We have had the privilege of answering 559 paged 911 calls for help, aid and assistance. Of the 559 paged, or patient initiated calls, it is important to understand that there are no manufactured calls included in these numbers. They are all truly 911 calls. 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 dependant on increased call volume.

Retention and recruitment is one of the most important tasks that 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 the organization running. The most important aspect as it relates to the towns people is the number of hours that is required to cover the call time on a yearly basis. A minimum of 17,520 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 36 members listed on our roster. We are proud to say that ten of these members are licensed at the "Paramedic" level as well as six licensed at the "Advanced" level, all ALS certified. Seventeen members are licensed at the "Basic" level, five are "Drivers", who are First Aid Trained, CPR holders and AVOC 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 Advance 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 that these partnerships are taken care of and the friendships maintained, because, as on occasion, **not only are we the ones providing additional help to others, we are the ones asking for additional help.**

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. The Hermon Boy Scouts, the Cub Scouts and the Hermon Alumni Association meet here on a regular basis, and 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 Basic First Responder level for assisting us when needed, and also, the Hermon Deputies for their assistance at many of our calls. They make a showing at roughly 80% of the EMS calls and on many instances help with patient care, help loading the patients and making sure our vehicles get back to the ambulance barn in the middle of the night when needed. 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 a expedient and efficient manor. 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 number 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 thanks 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 Hermon Volunteer Rescue & First Aid Squad, Inc.



PUBLIC WORKS

The Hermon Public Works Department continues to try and improve it's methods. Responding to emergency calls and issues as necessary. Our goal going forward is to maintain a level of service, to create a better service and a system in keeping track. As well as keeping up with residential issues and road work. This proactive approach will help us as well as using local contractors to try and get all the issues taken care of in a timely manner.

Hermon public works took delivery of a 2017 Western Star that replaced the 2002 International.





The Public Works crews have been very busy as this past winter had a lot of little storms. We had 38 plowable events and a bunch of call-outs for black ice and drifting snow. We maintain the north side of town that is the most challenging section of the town, as it has two of the worst hills and a very high volume of traffic. Between Public Works and the plowing contractor, we both used around 7000 yards of sand and 1000 tons of salt for the season.

Over the summer the paving contractor paved 7.5 miles of roads in Hermon. Public Works put shoulder material where it was needed and fixed many driveway aprons. We replaced many cross culverts, did ditch work as well as roadside cutting where needed before they paved the roads. We worked very hard at getting most of the residential issues taken care of. We also worked on brush cutting and other work at the cemeteries, installed many new signs, and fixed many existing ones. Public Works put in and took out the docks and maintained the bathrooms at Jackson beach.

In the winter we keep a salt/sand mix pile out side for town residents to get for their use. This is located to the left side of the sand shed overhead doors. I ask that you get it from there and do not go inside the buildings. This is for your safety as there was a resident killed by the face of the pile collapsing on them when they were in the building. This happened in a southern Maine town so please stay out of buildings. Also beware of the trucks and equipment moving around. Please give the plow trucks and equipment the right of way in the yard as they are working to keep your roads safe.

Respectfully Submitted,

Ralph Shaw Public Works Director



February 28, 2019

Town of Hermon PO Box 6300 Hermon, ME 04402-6300

2018 Recycling Credit

Dear Municipal Official:

In 2018, PERC shipped a total of 7,025.00 tons of ferrous material to Kramer Scrap Division in Greenfield, MA to be recycled. This represents 3.0145% of the total waste processed by PERC In 2018.

The information printed on this document is to be used for your Annual Solid Waste Report.

Based on the 2,687.16 tons of MSW delivered by your municipality, your prorata share <u>of</u> the metal recycled by PERC is:

PERC	MUNICIPALITY	PRORATA SHARE
PERCENT RECYCLED	MSW DELIVERED	
3.0145%	2,687.16	81.00

Very truly yours,
Penobscot Energy Recovery Co.
By: ESOCO Orrington, LLC..
Acting as Agent

Gary A. Stacey
Plant Controller

RECREATION, SCHOOLS and COMMITTEES & AFFILIATIONS



HERMON PARKS & RECREATION

Hermon Recreation Department continues to provide a vast variety of youth activities and programs, senior and adult programming which focuses on physical and social interaction in structured and safe environments for Hermon residents.

Hermon Parks and Recreation accepted the resignation of long time employee and Director Michelle Thayer along with the retirement of Janis Dow, the Senior Director. The Town appointed Mary Cameron as the new Director in the Fall of 2017.

The Recreation department worked on reorganizing the sports and senior programming and our fiscal goals throughout the year. The department also looked to the future on ways to expand and improve the successful Before & After/Summer Program with the Director of the programs Lindsey Ouellette. Both Directors work with other State and local recreation programs and attend Maine Parks And Recreation Association meetings to learn best practices to bring them back to Hermon to continue to improve the programs.

Our largest capital improvement goal was to design and build a new state of the art playground that would be inclusive for all children. We formed a Recreation Committee that would be vital to bringing this goal to reality. We held numerous fundraisers with the most popular being a community family dance and silent auction. We also wrote and were awarded numerous grants. In total we raised \$10,000 towards the project. We worked with numerous playground companies on designs and shared these with the committee and school department. With community support and council approval we were able to award the project to Kompan and the project should be complete in November 2018.

The average attendance in the Before & After school program including vacation days is approximately 60 children per day. The children are exposed to a schedule of supervised activities with an experienced staff. The staff is trained in numerous areas such as behaviors, safety, and emergency management. This program also offers parents a much needed night out every other month by having our Parents Night Out Events where we offer nighttime care from 6:00pm-10:00pm.

The Parks & Recreation Summer Program offers a full day program offered June-August and has attendance in the mid 80s. There are extra activities offered in the Summer months such as field trips, carnival days, water and bounce houses, visits from special guests such as Mad Science and STEM.

The Recreation Departments Sports activities are highly attended with approximately 300 participants from PreK-6th Grade.

We have restructured the programs to focus on Fun and Fundamentals and have added our Hermon High School Varsity coaches as mentors.

FALL: Flag Football, Travel Tackle Football, Soccer, and Tri -Town Travel Soccer

WINTER: Basketball, and Tri -Town Travel Basketball, and Cheering

SPRING: Middle School Track and Field

In February we saw the highest attendance for the Father Daughter dance with over 360+ participants. This is wonderful night full of food, dancing and fun.

Our Senior program offers our local senior citizens the opportunity to spend time socializing and expanding their minds with numerous weekly activities and special monthly events. They enjoy bowling, arts & crafts, cinema movies, luncheons, the ever popular game day and senior dinners. This is a very involved and active group which we will continue to listen to suggestions on new activities and expand the program.

The Recreation Department introduced a new adult aerobics activity "Pound" which incorporated drum sticks into a fun workout. There was also a new women's basketball night offered in the Spring of 2018. The Recreation Director has been involved with working the Hermon School Department and Riverside Adult Partnership on new programs which will be offered in Hermon and surrounding communities beginning Fall 2018. This is an area that the department would like to expand.

In the 2017-2018 year we were able to make several visual improvements to our recreation fields such as removal of our swimming pool, horse shoe pit, repairs to dugouts and fences. We had a lot of destruction to our trial in the fall of 2017 due to a major storm. We worked with our public works partners and a local tree expert to make the trail available.







As we look to 2018-2019 we will set new goals one of which will be to improve our trial between the Hermon Elementary School and Hermon High School and our other recreational fields. As our community continues to expand and more families look to relocate to Hermon we want our recreational programs and fields to be a part of the reason families want to move to Hermon because of the top quality activities and programs we offer.

Mary Cameron
Parks & Recreation Director



HERMON SCHOOLS

It is my honor and pleasure to report to the community that the Hermon School Department had another stellar year! Our dedicated staff continues to provide students in Hermon a wonderful educational experience by building strong relationships with them and by challenging all students to excel academically and grow exponentially as clear and effective communicators, creative and practical problem solvers, responsible and engaged citizens, integrative and informed thinkers, and self-directed and life-long learners.

Students had a very exciting year at the **Hermon Middle School**. Thanks to community and staff support, they had the privilege of participating in many enriching experiences both academically, socially, and personally. New Principal Micah Grant was honored to lead such a fine group of young people and a staff that displayed great enthusiasm and professionalism. Students experienced many successes, as a group and as individuals, including but not limited to the following:

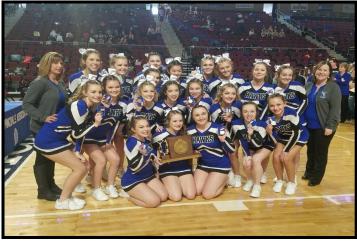
- As a school, students maintained over 95% daily attendance rate for the entire year!
- Albert Bai and Ben Lord finished 1st and 2nd place respectively in our Spelling Bee on February 1. Albert, a sixth grader, finished third at the state Spelling Bee competition.
- Amber Stokes, Izaak Swartz, Mathew Putnam, Maclaren Davis, and Ainsley Carr were selected to represent HMS at the Maine Science Festival at the Cross Insurance Center for their inventions and presentations at our local Invention Convention. Amber finished as the State runner-up and Izaak Swartz was recognized for best technology use and data collection.
- Lydia Morris won the 2018 Civic Oration contest with her topic "How Pacemakers Have Improved Quality of Life."
- Jason Wickett won the school Geography Bee and represented us at the University of Maine at Farmington in the state Geography Bee.
- The sports teams had a tremendous school year in the Eastern Maine Athletic League, highlighted by the girls' soccer team who finished undefeated! The cheerleading team did a tremendous job finishing 2nd and 1st in their last two competitions!
- A high percentage of students regularly participated in events to support their community including: "Socktober" (socks to donate to homeless shelter and Shaw house), a luncheon to celebrate cancer survivors, fundraising activities to assist a family who had lost their home to fire, the purchase of 61 turkeys from Danforth's Supermarket to support the town office effort to help those in need, the collection and purchase of items for Christmas distribution, food drives to fill the shelves of the local food pantry, and over \$7,300 for the "Hoops for Hearts" program.

Veteran Principal Brian Walsh would like to share with the community some of the highlights and successes that occurred at **Hermon High School** during the 2017-2018 school year:

- Hermon High School students enrolled in multiple Pathways courses eared over 300 college credits and recorded a 4 Year Graduation Rate of 90.58%, which continues to be well above the state average.
- At graduation time, Hermon High Seniors earned over two-million dollars in scholarships and awards.
- Hermon High School performing arts student selected for second consecutive All-State Chorus
- The Boys' Varsity Basketball Team won their first state title in the programs ninety-year history.
- Student athletes won five individual State titles in Boy's Track.
- The Cheerleading Team won their eighth State title.

Hermon High School programs, both academic and co-curricular, have been developed in support of our mission – *to prepare students for personal success in college, career, and community.* As a school community, we value and understand the importance of our stakeholders' voices and believe that the continuous evaluation of our programs is necessary to maintain progress towards the standards of excellence that we want for our students. We truly appreciate the role the Hermon Community plays in supporting our Mission and our school.

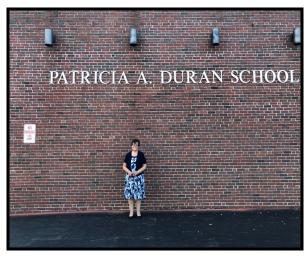




The **Patricia A. Duran School** staff was quite busy last year and are very proud of all of their complishments. Principal Jenny Perry reports:

ac-

- The new addition project, which included 10 classrooms, several offices, an all-purpose room, a library/media center, and a new art room, broke ground in the fall of 2017, and construction really ramped up in the spring of 2018. The project was on track to open to students at the beginning of the 2018-19 School Year. (The new addition did open on time and is 99.9% complete as of the date of this report)
- Due to increased enrollment, the Pre-K program was expanded to include an additional classroom, which provided 32 more spots for students in the fall of 2017. All 64 spots were filled by September 1.
- The teachers developed and implemented a standards-based report card K-4.
- Professional development was provided for all staff on standardized instruction and assessment through the Great School Partnership-GSP.
- Teachers implemented the Reader's Units of study (reading program) and Words Their Way (phonics/spelling program) school wide.
- Technology: Interactive projectors and document cameras were installed in all classrooms. Laptops were placed in the hands of our teachers. Two laptop carts were distributed to the 4th grade team.
- Administration implemented a new volunteer agreement process, which includes a background check and a confidentiality agreement, and had over 100 approved volunteers.
- The PAD and HMS administration implemented the first 4th grade step up day. Fourth grade students had the opportunity to spend a ½ day at the middle school to meet the 5th grade teachers and get an idea of what middle school life is like.
- The PAD administration worked in collaboration with the PAD PTA to organize our annual Helping Hands Donation Drive. We were able to support 31 kids in need during the holiday season.



At the district level, we are excited to welcome new staff to our team! Brandy St. Pierre retired after providing many excellent years of service to the Hermon School Department and Cindy Badger is our new Special Education Director; English Department Head Melissa Davis has arrived in central office from the high school to become the Director of Curriculum and Instruction, replacing long-time Hermon educator Gail Gordon; Jenna Burnham brings her expertise in finance to central office to support our business department.

We have fully implemented School Messenger in an effort to improve communication with our parents and community in case of an emergency and we continue to work on building physically, emotionally, and socially safe schools for our students and staff. We have updated and continue to add to the Hermon School Department website (hsd.hermon.net) to provide all stakeholders important information about our schools, including the new adult education partnership we have joined with the Riverside Adult Education Partnership (riversideadultedpartnership.com).

On December 19, 2016, the Hermon School Committee voted unanimously to rename the Hermon Elementary School as soon as the new addition was completed. On August 30th 2018, the name officially changed from the Hermon Elementary School to the **Patricia A. Duran School.**

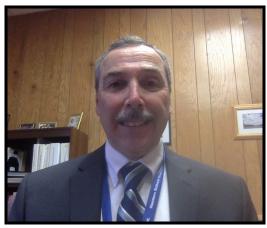
Mrs. Patricia A. Duran is a life time Hermon resident who has dedicated her personal and professional life to the schools and community of Hermon. The School Committee was unanimous in their support of the name change, with the intent to not only honor her, but to have her life's journey serve as an inspiration to future students and the entire community.

Mrs. Duran spent over 40 years as a distinguished educator in Hermon, serving as a 3rd grade teacher from 1972 through 1993, when she left the classroom to become the Principal of Hermon High School. In 1999-2000, she held the role of assistant superintendent, then became the interim superintendent in the fall of 2000. In March of 2001, she became the superintendent of schools, and held that office until her retirement in the spring of 2017. As the superintendent of Hermon, Mrs. Duran earned the admiration and respect of educators in our region and across the State and positively impacted the lives of thousands of Hermon students and staff. Under her direction, the Hermon Schools have built an excellent reputation for providing a safe, caring environment for students to flourish in.

I look forward to another fantastic year in Hermon and want to thank the many individuals, businesses, and parent volunteers who support the schools every single day. Working together, let's make the 2018-19 school year another great year in Hermon!

Sincerely,

Gary J. Gonyar Superintendent of Schools



ECOTAT TRUST

Ecotat Gardens & Arboretum

With the support of its board members and volunteers, Ecotat Gardens continued to grow in 2018 as a beautiful community asset.

Kris Selleck became treasurer in April after the resignation of Ralph Carr. Gift cards were given to Ralph from the Board to acknowledge appreciation for his many years of service.

Julie Clark became secretary in April after Michelle Thayer stepped down as secretary. Michelle remained on as board member.

Events at Ecotat included:

- Annual Peony Tour in June
- Hermon Steel Pan Drums concert in June
- Sebasticook Valley Community Band concert in June
- Six Basin Street concert in August
- Girl Scouts worked on their fairy garden in May
- Girl Scouts had their bridging ceremony in June

A small dedicated team of volunteers worked throughout 2018:

- moved the kiosk to the other side of the Annis Road parking lot.
- posted informational flyers on ticks, poison ivy, and trails in the kiosk.
- Volunteer Emily Corey designed the Route 2 front garden and got some plants for the gardens which were planted in August. Volunteers reshaped the garden and repositioned large rocks.
- Overgrown Forsythia removed from front of the Crosby house and divided the spirea
- Weekly volunteer tasks included mowing, weeding, dividing, relocating plants to more appropriate areas, deadheading, cleaning up the trails. Mary Deane, John Wedgwood, and John Snyer did weekly mowing of the gardens.
- Tim Schoppe and John Wedgwood provided numerous hours of help working on the Crosby house, trails, and other maintenance tasks.
- John Selleck created 29 new trail signs and installed 16 cedar posts on the trails.

A GoFundMe page was created and linked it to our Ecotat.org website by volunteer, Emily Corey.

"A sad day for Ecotat" when trustees received notification on June 28th that Dave & Sharon Sieberg resigned as long-time volunteers. Their daily presence and hours of work at Ecotat since 2005 will be missed. John Snyer expressed sincere appreciation to Dave and Sharon for their countless hours of volunteer service to Ecotat and presented them with gift cards on September 12 when board members, volunteers and guests gathered for pot luck BBQ.

The 2018 Spirit of America Foundation award was presented to Ecotat at a ceremony in Bangor on October 9, 2018. Several members and volunteers including Dave and Sharon Sieberg attended the ceremony to accept the award.

Ecotat was featured in an article in the UMaine Extension August newsletter Maine Home Garden News.

Ecotat was featured as one of "Six Greater Bangor pro tips only locals know about" which was featured in the Bangor Daily News on September 4^{th} .

DOT officials met with Ecotat representatives to discuss the Route 2 project and its impact on Ecotat property. We don't expect to have a final decision from DOT until later in 2019.

Repairs were made to the Guy Brown Building and a new water heater was installed in the Crosby house. Board members acknowledged with gratitude Barbara Cardone's time and contributions to Ecotat as a trustee and volunteer. Barbara stepped down at end of her term as trustee in December 2018. Emily Corey was elected to fill Barbara's position.

Curtis Kimball and John Selleck were re-elected to another term as trustee.

We often observed photos being taken at the gardens—prom, family, children, graduation and on at least one occasion an impromptu wedding ceremony!

Trustees and volunteers continue to work on goals for maintaining and improving the gardens in order to preserve this beautiful natural habitat for future generations.

Sincere thanks and appreciation to the Ecotat Trust Board of Trustees, gardener Mary Deane, and volunteer gardeners who volunteer their time at meetings and gardening tasks. Special thanks to the Town of Hermon, its residents and businesses for their annual financial support, and to all visitors from near and far who visit Ecotat.

Volunteers are always welcome, no experience necessary. Regular volunteer work sessions are held Wednesdays, 5:00 pm to dusk.

Please visit Ecotat, open daily dawn to dusk, no admission fee. Parking is located at 25 Annis Road.

Ecotat Trust Board of Trustees

John Snyer, Chair	Tim Schoppe	Curtis Kimball
Tony Reynolds	John Selleck	Michelle Thayer
John Wedgwood	Emily Corey	Howard Kroll
Mary Deane, Gardener	Kris Selleck, Treasurer	Julie Clark, Secretary

COMMITTEES

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 plus citizens at large who are interested in the economic growth of Hermon.

Committee Members Are: Howard Kroll, Scott Perkins, Steve Thomas, Tim McCluskey, Alden Brown, Troy Devoe, Rich Armstrong, Ben Philips, Don Pelletier, Scott Jellison, Michael Soucy, Jeff Young, Debra Bell, Ray Wood Sr., and Gina Gennett

Community Policing Committee

On September 26, 2013 the Hermon Town Council approved the formation of a Community Policing Committee. 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 citizens of Hermon by the Hermon Community Policing Unit. 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.

Committee Members Are: Brian Walsh, John Snyer, Tim McCluskey, Scott Perkins, Jeremy Snow, Robin Russel, Christopher Gray, Ron Murphy, Alan Adams and Donna Pulver. Penobscot County Sherriff Troy Morton and Town Manager Howard Kroll provide administrative support to the committee.

Town of Hermon Recreation Advisory Committee

On December 14, 2017 the Hermon Town Council approved the by –laws for the Advisory Committee.

Committee. The Committee is compromised of 1 Councilor and 7 citizens.

Committee Members Are: John Snyer, Mary Cameron, Sherry Andrei, Patricia Reynolds, Nicole Hopkins, Jessefa Murphy, Timothy Tardie, Alicia Tardie and DJ Hart

Recycling Committee

On December 28, 2017 the Hermon Town Council approved the formation of a Recycling Committee. The Committee is compromised of 1 Councilor and 5 citizens.

Committee Members Are: Fran Tracy-Dunn, Ted Harris, Sherry Andrei, Steve Cole and Dana Hill

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: Howard Kroll, Scott Perkins, Troy Devoe, Tony Reynolds, Doug Sinclair Sr., Luc Dionne and Don Pelletier, and Tim McCluskey.

TAXES

TAX COLLECTOR

The following lists show real estate and property owners who have outstanding tax balances as of June 30, 2018. 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 2018 tax bill commitment was October 25, 2018. Tax bills were mailed to the taxpayers in November. The due date for taxes was April 1, 2019. Real estate taxes that remain outstanding for 2018 will be liened on August 16, 2019. 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 many common questions.

Taxes are assessed to the person who owned the property as of April 1'2017. The tax bill covers the period of time from July 1, 2017 through June 30, 2018. 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 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

as of 6/29/2018

July 1, 2017—June 30, 2018

SUPPLEMENTAL TAXES

2017 Real Estate 2017 Personal Property

None PP 374 for 2013 Gorham Leasing G0roup LLC \$101.24

PP 396 for 2017 Wells Fargo Equip Finance Inc \$6290.32

TOTAL PP SUPPLEMENTAL TAXES \$6391.56

ABATEMENTS

Real Estate

2217	2017	AARON NEWCOMB BUILDING CONSTRUCTION	\$34.24
1218	2017	ANDREI, SHERRY A	\$874.74
1071	2017	CARTER, DARCIE	\$226.92
3814		CONNOLLY, DOUGLAS G	\$58.57
3780	2017	DRAKE, ROBIN	\$122.00
1033	2017	DUNFORD, ROBERT DELANO	\$141.52
1777	2017	DURAN PROPERTIES INC C/O ROBERT DURAN	\$2080.10
1786	2017	DURAN PROPERTIES INC	\$866.20
1791	2017	DURAN PROPERTIES INC	\$386.74
3703	2017	DURAN PROPERTIES INC	\$2388.76
3589	2017	DWELLEY, ALAN D & CANDACE K JT	\$295.24
780	2017	ECONOMY, RICHARD P	\$206.18
996	2017	HARTLEY, CHARLES F JR	\$805.20
676	2017	HERMON HOLDINGS LLC	\$3368.42
3811	2017	HERMON PROPERTIES LLC	\$65.88
3812	2017	HERMON PROPERTIES LLC	\$65.88
3813	2017	HERMON PROPERTIES LLC	\$65.88
3816	2017	HERMON PROPERTIES LLC	\$65.88
3817	2017	HERMON PROPERTIES LLC	\$165.88
3821	2017	HERMON PROPERTIES LLC	\$65.88
3888	2017	HERMON PROPERTIES LLC	\$248.88
3891	2017	HERMON PROPERTIES LLC	\$65.88
3815	2017	WICKLOW HOME BUILDERS INC	\$65.88
3589	2017	LOUISE EMERSON	\$291.58
851	2016	MAINE EQUIPMENT CO	\$4435.20
13	2016	MESCH, WILFRED	\$111.70
3746	2017	MODRUSAN, DANIEL & STACEY	\$13.42
3913	2015	MONTREAL MAINE & ATLANTIC RAILWAY, LTD	\$805.68

ABATEMENTS

Real Estate—continued

3913 1541	2017 2016	MONTREAL MAINE & ATLANTIC RAILWAY, LTD PINKHAM, ALAN	\$801.54 \$663.60
3931	2017	POMEROY, GARY *WICKLOW, NATHAN	291.58
3547	2017	RPM GROUP	\$342.82
525	2014	SINCLAIR, DOUGLAS	\$601.46
525	2015	SINCLAIR, DOUGLAS	\$609.60
525	2016	SINCLAIR, DOUGLAS & ELLIS, DONNA	\$542.40
525	2017	SINCLAIR, DOUGLAS, & ELLIS, DONNA	\$653.92
3782	2017	ST LOUIS, DONALD JR & KARLA	\$123.22
2840	2017	THIBEAULT, CHERYL	\$139.08
3854	2017	WICKETT, RICHARD JR & JENNIFER	\$958.82
3822	2017	WICKLOW HOME BUILDERS INC	\$65.88
3823	2017	WICKLOW HOME BUILDERS INC	\$65.88
3889	2017	WICKLOW HOME BUILDERS INC	\$65.88
3879	2017	WIICKLOW HOME BUILDERS INC	\$65.88
3807	2017	WICKLOW HOME BUILDERS INC	\$65.88
3819	2017	WICKLOW HOME BUILDERS INC	\$65.88
3824	2017	WICKLOW HOME BUILDERS INC	\$65.88

ABATEMENTS

Personal Property

479	2017	HASKELL, JASON	\$53.68
273	2016	KYOCERA MITA AMERICA	\$18.00
41	2017	LANE CONSTRUCTION	\$7415.16
380	2017	STATE FARM MUTUAL AUTOMOBILLE INS	\$4.88

UNPAID REAL ESTATE TAX

AS OF 6/30/2018

Acct	Name	Year	Due
1368	R ADAM'S AUTOMOTIVE LLC	2017	4,185.82
1742	R ADAMS, JONATHAN A & SANDRA L	2017	2,084.98
	R ADAMS, RANDAL & ROSE *N	2017	447.74
	R AEC REALTY OF MAINE LLC	2017	4,127.26
2156 1565	R ALLEN, JANET M R ALLEN, RYAN J & MARZOLL ASHLEY L	2017 2017	569.74 788.47
	R B&L PROPERTIES LLC	2017	4,645.76
	R BANGOR HERMON RAILYARD INC	2017	1,892.22
3345	R BANGOR HERMON RAILYARD INC	2017	1,495.72
	R BART, WILLIAM	2017	503.86
	R BART, WILLIAM E	2017	2,309.46
	R BONNIE LEA DAIRY FARM, LLC R BOUCHARD, JEFFREY & JENNIFER JT	2017 2017	1,068.72 435.54
	R BOUCHARD, RICHARD P	2017	1,010.16
	R BOUCHER, KEITH	2017	1,556.72
	R BOWDEN, MATTHEW	2017	929.64
	R BRAGG, KAREN L	2017	800.32
	R BRALEY, DEBRA L	2017	797.88
	R BRESNAHAN, LORI J R BRYANT, WILLIAM C & DARCEL S	2017 2017	273.28 4,067.48
	R BUCKINGHAM, DON P & PATRICIA	2017	972.25
	R BURGESS, RICHARD C	2017	775.92
	R BURGESS, RICHARD C *N	2017	1,801.94
	R BUSHEY, SUE A	2017	596.58
	R CARLSON, ROBERT J & GAIL	2017	572.18
19 1004	R CHASE FLETCHER, HEIRS OF R CLIFF FAMILY REALTY TRUST DEC. 23	2017 2017	286.70 2,804.78
	R COFFEY, ROBERT L	2017	251.32
3814	R CONNOLLY, DOUGLAS G	2017	433.10
	R CRONK, JEFFREY	2017	1,753.05
	R CRONK, MICHAEL	2017	595.68
	R CUSHMAN, TRACIE A R CUSSON, DONALD G & DEBRA J	2017 2017	2,072.78 594.14
	R DAVIS, LINDAS	2017	1,050.42
	R DAVIS, PHILLIP W HEIRS OF	2017	478.24
	R DAVIS, STACI L *	2017	1,127.28
	R DAWSON, JON F	2017	422.12
	R DICENZO THOMAS INC,	2017	6,405.00
	R DONNELLAN, WESLEY R DONNELLAN, WESLEY*N	2017 2017	451.40 440.42
	R DONNELLAN, WESLEY E	2017	574.62
	R DONNELLAN, WESLEY E	2017	646.60
	R DONNELLAN, WESLEY E *N	2017	466.04
	R DONNELLAN, WESLEY E *N	2017	342.82
1822	R DONNELLAN, WESLEY E *N	2017	496.54

4007 D DODD, ALANI G D OVEDLOOK G M	0047	075.70
1287 R DORR, ALAN & P OVERLOCK & M	2017	375.76
1614 R DORR, ALAN & P OVERLOCK & M	2017	250.10
2087 R DORR, ALAN & P OVERLOCK & M	2017	459.94
539 R DORR, DANNY R	2017	2,024.60
563 R DOUGHTY, CLIFFORD L	2017	968.68
859 R DOUGHTY, GUY H	2017	3.78
865 R DOUGHTY, GUY H	2017	161.04
867 R DOUGHTY, GUY H	2017	9.76
3616 R DOW, KELLY A & STEVEN W	2017	2,431.46
1382 R DOW, SHERRY	2017	3,286.68
91 R DREW, FREDA DALE	2017	640.50
538 R DUNIFER, GAIL	2017	613.66
1868 R DUOLOS GROUP LLC	2017	5,155.72
1909 R DUOLOS GROUP LLC	2017	4,609.16
2056 R DUOLOS GROUP LLC	2017	4,614.04
2112 R DUOLOS GROUP LLC	2017	115.93
3368 R DUOLOS GROUP LLC	2017	4,609.16
3369 R DUOLOS GROUP LLC	2017	4,930.02
3650 R DYSART REALTY CO	2017	256.20
2531 R EDGECOMB, CARLTON F	2017	2,247.24
2186 R EDWARDS, ADAM K & VICKY L	2017	1,309.85
245 R EMERSON, FRED E III	2017	1,182.18
2795 R EMERSON, FRED E III & WENDY J	2017	2.36
2346 R ESTEY, KATHERINE M	2017	2,721.82
1663 R FABER FARMS TRUST DATED JULY 16,	2017	7,700.64
1602 R FARRAR, ANDREW J	2017	240.34
1712 R FRENCH, DARRELL B	2017	141.52
1711 R FRENCH, DARRELL B &	2017	1,726.30
WILSON-FRENCH DIANE L &	2017	1,720.00
	2017	100 10
889 R FRYE, JOSHUA J & KAYLA L	2017	422.12
890 R FRYE, JOSHUA J & KAYLA L	2017	20.74
2928 R FULTON, WENDY A	2017	126.88
573 R GAGNON, THOMAS A	2017	3,574.60
842 R GALLANT, JAMES D & SARA JT	2017	3,197.62
950 R GMS MOTORS, LLC	2017	618.54
1706 R GOULD, SANDRA HEIRS OF	2017	400.16
1802 R GREEN, JAMES A & CHARLENE D	2017	960.14
1995 R GREENE, RANDY ALAN	2017	165.54
1041 R GUPTILL, DONNA J	2017	1,481.08
3580 R H & A LLC	2017	317.20
321 R HADLOCK, DALE & MARY	2017	1,456.68
1154 R HALL, LINDA	2017	1,845.02
159 R HANSCOM, STANLEY & CHERYL L	2017	671.20
3148 R HANSEN, JOEL & GAYLE TREWORGY	2017	2,925.56
3140 N MANDEN, JUEL & GATLE TREVVURGT	2017	2,920.00

2336	R HARLING, THOMAS C & KAREN H	2017	2,972.24
38	R HARVEY, BLAINE D	2017	874.72
2919	R HERMON FAMILY RESTAURANT LLC	2017	2,149.64
1508	R HERMON MHP LLC	2017	204.96
	R HERMON MHP LLC	2017	141.52
	R HERMON MHP LLC	2017	137.86
	R HERMON MHP LLC	2017	169.70
	R HERMON MHP LLC	2017	117.12
	R HERMON MHP LLC	2017	111.02
	R HERMON MHP, LLC	2017	152.50
	R HERMON MHP, LLC	2017	117.12
1518	R HERMON MHP, LLC	2017	165.92
2993	R HERMON MHP, LLC	2017	3,113.44
	R HEWES, DANA	2017	[^] 18.30
	R HIGGINS, DEBRA A	2017	1,595.76
	R HIGGINS, DEBRA A	2017	1,008.94
	R HOLLAND, TINA R	2017	1,282.22
	R HOPKINS, MICHAEL L	2017	4,454.22
	R HUDSON, LYNN M	2017	275.72
	R IMPARATO, ADELE M	2017	525.82
	R INNIS, WAYNE *N	2017	24.40
1425	R INNIS, WAYNE *N	2017	135.42
1575	R IVICEK, JUDY	2017	961.85
808	R JACOBSEN, PAMELA	2017	418.46
	R JEWETT, NANCY	2017	2,158.18
	R JOY REALTY	2017	418.46
	R JOY, PAULA DYSART	2017	2,777.94
	R KELLY, MARTY E	2017	11.16
	R KENISTON, ELIZABETH E	2017	913.78
	R KONTIO, JEFFREY S	2017	2,774.28
	R LAROCHELLE, DUSTIN R & NICOLE L	2017	,
	,		1,530.25
	R LEIGHTON, ROBERT L	2017	1,710.44
552		2017	647.82
	R LIBBY BROTHERS INC	2017	422.12
	R LIBBY BROTHERS INC	2017	424.56
3634	R LIBRA, LLC	2017	890.60
1713	R LOVETT, GARRETT & JOAN	2017	1,439.60
1717	R LOVETT, GARRETT J & JOAN A *N	2017	733.22
2680	R LOVETT, JON M	2017	999.48
	R LYNCH REALTY GROUP LLC, THE	2017	1,456.68
	R LYNCH REALTY GROUP LLC, THE	2017	5,520.50
	R LYNCH REALTY GROUP LLC, THE	2017	685.64
	R LYNCH REALTY GROUP LLC, THE	2017	1,198.04
	R LYNCH REALTY GROUP LLC, THE	2017	3,635.60
	R LYNCH REALTY GROUP LLC, THE	2017	2,142.32
	R LYNCH REALTY GROUP LLC, THE	2017	1,322.48
	R LYNCO INC	2017	16,932.38
3499	R M & M TRUCK SALES, INC	2017	301.34

3094 3536 935 190 2843 128 1489 1490 1491 2315 819 1029 829	RRRRRRRRRRRRRRRRRRRRRRRRRRRRRRRRRRRRRRR	McLEOD, DAVID McLEOD, DAVID T McPHERSON, JOSH McPHERSON, HENRY E McPHERSON, HENRY E McQUARRIE, DANIEL M McTIGUE, ERWIN MERRY, DEBRA TRUSTEE FOR MESSERVEY, ALLEN R & JENNIFER J MEUCCI, WILLIAM T LIVING TRUST FOB TIMOTHY M	2017 2017 2017 2017 2017 2017 2017 2017	473.36 1,000.00 174.46 4,629.90 1,888.56 124.44 41.48 1,849.52 1,467.66 373.32 2,442.44 1,755.58 4,101.64
516		MICHAUD, KIRK G	2017	1,533.05
56		MILLER, TODD A	2017	875.65 3.450.46
2025 976		MOBILE CONCRETE PUMPING INC MODERY, WALLACE	2017 2017	3,450.16 427.30
212		MOONSHADOW, LLC	2017	8,616.86
2123		MOONSHADOW, LLC	2017	1,073.60
3940		MOORE, ANSLEY G & ANTHONY JT	2017	1,993.48
1115		MOORE, TAMMI J	2017	725.90
664		MORLAND LLC	2017	4,995.90
1807 3571		MORONG, CAMILLA & WAYNE MORRELL, STEPHEN M & ALISA J JT	2017 2017	1,405.44 2,072.37
1		MORKELL, STEPHEN M & ALISA 3 31 MORSEHEAD, EDMUND J & SUZANNE	2017	1,454.24
1573		MURPHY, DENNIS J & ELEANOR M	2017	1,800.72
		LIVING TRUST		·
1548	R	MURPHY, DENNIS J JR & LORELEI J	2017	10,701.84
1536		MURPHY, MATTHEW	2017	581.94
3500		NADEAU LIVING TRUST DATED JUNE 7, 2011	2017	2,935.32
655 656		NELSON, BRENDA	2017	137.86
656 926		NELSON, BRENDA NEWCOMB, ERIC	2017 2017	100.04 100.04
300		O'DONNELL, GREGORY P	2017	38.44
1528		OLIVEIRA, ERICA	2017	561.20
316		OLIVER, CRAIG D	2017	2,509.54
3597		ORMSBY, JOANN B & RAYMOND P JR	2017	534.36
402		OSBORNE, DAVID & DENISE JT	2017	3,872.28
3922		PELLETIER, JASON R & AMANDA R JT	2017	3,507.50
1632 2734		PERKINS, JODY L PHILLIPS, GERALD	2017 2017	1,839.76 642.00
1546		PINE TREE GRAVEL INC J DOMINIQUE	2017	611.22
1541		PINKHAM, ALAN R	2017	689.30
1178	R	RAMBO, RUTH A	2017	860.10

2196 R RAND, AMANDA	2017	112.24
·		
3751 R RAYMOND, STEVEN M & LEVASSEUR, SUSANNE R JT	2017	440.42
3134 R REYNOLDS, RICHARD E & KAREN M	2017	2,867.00
·		•
1418 R RICHARDSON DEVELOPMENT CORP	2017	490.44
3411 R RICHARDSON DEVELOPMENT CORP	2017	330.62
3412 R RICHARDSON DEVELOPMENT CORP	2017	331.84
3413 R RICHARDSON DEVELOPMENT CORP	2017	340.38
3427 R RICHARDSON DEVELOPMENT CORP	2017	397.72
2965 R RICIGLIANO, LORRAINE G *N	2017	522.16
•	2017	
306 R RJL ASSOCIATES INC		1,370.50
308 R RJL ASSOCIATES INC	2017	3,509.94
1787 R ROBERTS, BARRY C & PAULA J	2017	669.78
·		
886 R ROBINSON, HAROLD D	2017	807.08
2858 R RUEST, JOSEPH	2017	647.82
1481 R RUSSELL, THOMAS J	2017	517.28
3584 R SAUCIER, RICKY D & DEBORAH B	2017	542.90
•		
2852 R SAVIANO, FRANK J & KIM R	2017	2,275.30
47 R SAWYER, WAYNE *N	2017	758.84
•		
1704 K SIKOIS, DEINNIS F & FATKICIA IVI	2017	1,374.94
3830 R SITEWERX INC	2017	4,677.41
55 R SMALL, PRISCILLA	2017	696.62
,	_	
393 R SMITH, CATHERINE A	2017	1,305.40
2553 R SMITH, CATHERINE A	2017	453.84
•		
2539 R SMITH, DOUGLAS L & DONNA A *N	2017	600.22
20 R SMITH, HAROLD M AND CATHERINE L	2017	767.38
·	_	
397 R SMITH, STEVEN & CATHERINE	2017	1,533.54
1963 R SMITH, STEVEN E	2017	446.52
•		
3450 R STANLEY, JASON	2017	178.12
2448 R STEVENSON, TYRA L	2017	1,130.94
3288 R STEVENSON, TYRA L	2017	57.34
•		
2403 R STOCKER, RUSSELL E	2017	3,031.70
728 R STRAUBEL, BENJAMIN & ROBYN JT	2017	7.32
•		
729 R STRAUBEL, BENJAMIN & ROBYN JT	2017	81.74
2354 R SULLIVAN, KYLE & CAITLIN R	2017	3,224.46
		•
1345 R T PROPERTIES	2017	559.98
1156 R TAMBLING, JOEL R	2017	783.24
2237 R THAYER, BERNARD JR	2017	3,956.46
		•
2840 R THIBEAULT, CHERYL L	2017	1,500.60
429 R THIBODEAU, STEPHEN C	2017	108.56
1744 R TREMBLAY, BRIAN G	2017	1,354.20
1737 R TRENHOLM, GWENDOLYN G	2017	1,140.70
•		•
1097 R TREWORGY, GRACE C TRUST	2017	2,852.36
1302 R VIRGO LLC	2017	1,323.70
1451 R WAIN, AMANDA A	2017	592.92
2591 R WAIN, AMANDA ANNE *	2017	779.58
1530 R WATSON, SHARRON L	2017	1,018.70
2204 R WEATHERBEE, KEVIN W & BARBARA J	2017	674.66

3226 R W 2839 R W 2388 R W 2753 R W 58 R W 237 R W	VEBER, HURLEY R HEIRS OF VELCH, WAYNE T * VESTMAN, ARNOLD & KATHARINE VILDMAN, THOMAS A & CAROLYN VILSON, AMY & FRANK VILSON, BRANDON S, SR. & SHARON VILSON, KERRY P & KEITH D 'ORK, ROBERTA 'ORK, ROBERTA	2017 2017 2017 2017 2017 2017 2017 2017	417.24 64.66 1,351.76 132.11 213.50 1,096.78 4,466.42 603.88 129.03
2156 L	ALLEN, JANET M	2016	628.14
3344 L	BANGOR HERMON RAILYARD INC	2016	1,923.71
3345 L 1098 L	BANGOR HERMON RAILYARD INC BART, WILLIAM E	2016 2016	1,567.63 2,314.10
545 L	BOUCHARD, RICHARD P	2016	819.33
742 L	BOUCHER'S REAL ESTATE REHAB,	2016	1,584.16
1768 L	BRESNAHAN, LORI J	2016	445.87
87 L 19 L	BUSHEY, SUE A CHASE FLETCHER, HEIRS OF	2016 2016	58.62 335.84
842 L	CUSHING, THE FAMILY CORP	2016	3,198.33
1455 L	CUSSON, DONALD G & DEBRA J	2016	674.23
95 L	DAVIS, STACI L *	2016	1,160.16
3161 L	DICENZO INC, THOMAS	2016	6,596.13
563 L	DOUGHTY, CLIFFORD L	2016	1,052.59
538 L	DUNIFER, GAIL	2016	703.00
1868 L	DUOLOS GROUP LLC	2016	5,083.01
1909 L	DUOLOS GROUP LLC	2016	399.15
2056 L	DUOLOS GROUP LLC	2016	4,596.56
3368 L	DUOLOS GROUP LLC	2016	3,329.82
3369 L	DUOLOS GROUP LLC	2016	4,906.90

UNPAID REAL ESTATE TAX

As of June 30, 2018 \sim continued \sim

1602 L 1712 L 1711 L	FARRAR, ANDREW J FRENCH, DARRELL B FRENCH, DARRELL B & WILSON-FRENCH DIANE L &	2016 2016 2016	290.27 199.14 1,737.32
2936 L	GLIDDEN, ANTHONY J.	2016	4,389.28
1706 L	GOULD, SANDRA HEIRS OF	2016	446.67
1802 L	GREEN, JAMES A & CHARLENE D	2016	1,071.49
1041 L	GUPTILL, DONNA J	2016	1,046.87
1508 L	HERMON MHP LLC HERMON MHP, LLC HERMON MHP, LLC HERMON MHP, LLC HERMON MHP, LLC	2016	117.19
1512 L		2016	203.26
1511 L		2016	224.63
1516 L		2016	188.92
1518 L		2016	231.59
2993 L 400 L 1730 L 808 L	HERMON MHP, LLC HIGGINS, DEBRA A HIGGINS, DEBRA A JACOBSEN, PAMELA	2016 2016 2016 2016 2016	3,096.56 1,670.01 1,053.82 457.76
716 L	JOY, PAULA DYSART	2016	2,825.99
1489 L	McTIGUE, ERWIN	2016	98.15
1490 L	McTIGUE, ERWIN	2016	1,855.54
1491 L	McTIGUE, ERWIN	2016	1,483.62
2315 L	McTIGUE, ERWIN MERRY, TRUSTEE DEBRA FOR MESSERVEY, ALLEN R & JENNIFER J JT MOBILE CONCRETE PUMPING INC MOORE, TAMMI J	2016	420.81
819 L		2016	2,450.37
1029 L		2016	1,771.74
2025 L		2016	3,694.65
1115 L		2016	777.95
1573 L 1528 L	MURPHY, DENNIS J & ELEANOR M LIVING TRUST OLIVEIRA, ERICA	2016 2015	1,807.51 710.40
1528 L	OLIVEIRA, ERICA OSBORNE, DAVID & DENISE JT PINKHAM, ALAN R RAMBO, RUTH A	2016	660.96
402 L		2016	4,133.07
1541 L		2016	610.18
1178 L		2016	57.00
1663 L	RICHARDS, FREDERICK & BARBARA	2016	2,353.93
3321 L	RICHARDS, FREDERICK & BARBARA	2016	5,564.09
1418 L	RICHARDSON DEVELOPMENT CORP	2016	66.10
2965 L	RICIGLIANO, LORRAINE G *N	2016	571.49
1787 L	ROBERTS, BARRY C & PAULA J	2016	714.35
47 L 55 L 393 L 2553 L	SAWYER, WAYNE *N SMALL, PRISCILLA SMITH, CATHERINE A SMITH, CATHERINE A	2016 2016 2016 2016 2016	796.43 791.44 1,333.37 498.40
20 L	SMITH, HAROLD M AND CATHERINE	2016	606.33

397 L 1963 L 2448 L 3288 L 1156 L 2237 L 1744 L 1451 L 1451 L 1002 L	SMITH, STEVEN & CATHERINE SMITH, STEVEN E STEVENSON, TYRA L STEVENSON, TYRA L TAMBLING, JOEL R THAYER, BERNARD JR TREMBLAY, BRIAN G WAIN, AMANDA A WAIN, AMANDA A WEBER, HEIRS OF HURLEY R &	2016 2016 2016 2016 2016 2016 2016 2015 2016 2012	1,555.48 492.24 1,210.22 112.93 89.12 3,736.33 1,217.60 620.80 633.87 95.44
1002 L	JEANNETTE m WEBER, HEIRS OF HURLEY R & JEANNETTE m	2013	461.36
1002 L	WEBER, HEIRS OF HURLEY R & JEANNETTE m	2014	470.24
1002 L	WEBER, HURLEY R & JEANNETTE M HEIRS OF	2015	454.04
1002 L 2753 L 58 L	WEBER, HURLEY R HEIRS OF WILSON, AMY & FRANK WILSON, BRANDON S, SR. & SHARON JT	2016 2016 2016	462.68 290.27 1,134.30

As of June 30, 2018

ACCOUNT NAME	YEAR	AMOUNT DUE
302 P A & J ANTIQUES 242 P ADAM'S AUTOMOTIVE LLC 825 P ADP DEALER SERVICES INC 825 P ADP DEALER SERVICES INC 419 P AIROCOMM, LLC	2012 2014 2015 2016 2017 2016 2017 2017	11.70 6.32 184.80 184.80 187.88 15.60 10.98 1.30
371 P ALEXANDER TINA 204 P AS YOU ARE PHOTOGRAPHY 45 P AVG ACQUISITION INC 45 P AVG ACQUISITION INC 45 P AVG ACQUISITION INC	2014 2015 2016 2017 2012 2004 2005 2006	75.60 3.60 3.60 12.20 35.10 109.90 89.78 146.32
45 P AVG ACQUISITION INC	2007 2008 2009 2010 2011 2012 2013	133.10 139.70 127.60 133.86 127.32 129.87 128.63
45 P AVG ACQUISITION INC 152 P B & L PROPERTIES 27 P BANGOR TRACTOR EQUIPMENT 170 P BANNERS & SIGNS UNLIMITED 170 P BANNERS & SIGNS UNLIMITED	2014 2015 2016 2017 2017 2013 2008 2009	130.80 130.80 130.80 164.70 89.06 214.38 31.81 20.90
170 P BANNERS & SIGNS UNLIMITED 151 P BICKMORE ELECTRIC 151 P BICKMORE, BRIAN 151 P BICKMORE, BRIAN 151 P BICKMORE, BRIAN	2010 2011 2012 2013 2013 2014 2015 2016	19.62 17.21 16.38 15.48 11.91 12.00 12.00
151 P BIČKMÖRE, BRIAN 229 P BONNIE LEA DAIRY FARM LLC 78 P BRIGHAM BROTHERS INC 450 P CALDWELL, MELINDA 795 P CARMEL ELECTRIC INC 222 P CATERPILLER FINANCIAL SERVICES COR 635 P CENTRAL MAINE TRANSPORT	2017 2017 2017 2017 2017 2015 2017	84.18 696.62 31.72 53.68 74.42 7,843.20 1,886.12

404	D OUT TE OUT TO ALL COMPANY	00.47	4 007 00
	P CHUTE CHEMICAL COMPANY	2017	1,237.08
308	P CLEAR WIRELESS LLC	2015	30.00
308	P CLEAR WIRELESS LLC	2016	30.00
308	P CLEAR WIRELESS LLC	2017	30.50
	P COASTAL MED TECH	2014	1,320.00
	P COASTAL MED TECH	2015	1,200.00
	P COASTAL MED TECH	2016	1,200.00
	P COASTAL MED TECH	2017	1,434.72
		2017	•
	P DICENZO INC, THOMAS		3,120.42
	P DICENZO THOMAS, INC	2014	3,302.40
	P DICENZO THOMAS, INC	2015	4,622.40
	P DICENZO THOMAS, INC	2016	4,622.40
	P DICENZO THOMAS, INC	2017	4,699.44
344	P DORR, ALAN INC	2015	2,241.60
344	P DORR, ALAN INC	2016	2,241.60
344	P DORR, ALAN INC	2017	2,357.04
445	P DOUGLASS PHOTOGRAPHY	2015	57.60
	P DOUGLASS PHOTOGRAPHY	2016	56.40
	P DOUGLASS PHOTOGRAPHY	2017	78.08
	P DURAFORM STEELBUILDINGS INC	2012	46.80
	P DURAFORM STEELBUILDINGS INC	2013	47.64
	P DURAFORM STEELBUILDINGS INC	2013	48.00
	P DURAFORM STEELBUILDINGS INC	2014	48.00
	P DURAFORM STEELBUILDINGS INC	2016	48.00
	P DURAFORM STEELBUILDINGS INC	2017	48.80
	P DURAN, PAMELA	2017	59.78
	P E23 LLC	2017	501.42
	P EMERSON, HEATHER	2010	78.06
127	P EMERSON, HEATHER	2011	55.06
127	P EMERSON, HEATHER	2012	56.16
127	P EMERSON, HEATHER	2013	57.17
	P EMERSON, HEATHER	2014	57.60
127	P EMERSON, HEATHER	2015	57.60
	P EMERSON, HEATHER	2016	57.60
	P FAOUZI TLILI	2017	80.52
	P FAST DOGS MOBILE ENTERTAINMENT	2016	68.40
	P FAST DOGS MOBILE ENTERTAINMENT	2017	61.00
	P FRANKLIN VENDING		14.30
		2008	
	P FRANKLIN VENDING	2009	14.30
	P FRANKLIN VENDING	2010	15.00
	P FRANKLIN VENDING	2011	14.91
	P FRANKLIN VENDING	2012	15.21
640	P FRANKLIN VENDING	2013	15.48
404	P GATLIN DEREK	2014	92.40
374	P GORHAM LEASING GROUP LLC	2013	101.24
491	P GOTLIEB-TUITE, SHARON	2017	153.72
	P GRAVEL DOCTOR	2017	185.44
	P HEALING HANDS MASSAGE THERAPY	2012	11.70
_55		2012	11.70

200 P HEALING HANDS MASSAGE THERAPY 200 P HEALING HANDS MASSAGE THERAPY 200 P HEALING HANDS MASSAGE THERAPY	2013 2014 2015	11.91 12.00 12.00
200 P HEALING HANDS MASSAGE THERAPY	2016	12.00
200 P HEALING HANDS MASSAGE THERAPY	2017	14.64
480 P HERMON FAMILY RESTAURANT LLC	2017	303.78
178 P HEWES, DANA	2000	196.94
178 P HEWES, DANA	2001	247.76
178 P HEWES, DANA	2002	163.17
178 P HEWES, DANA	2003 2004	161.65 177.41
178 P HEWES, DANA 178 P HEWES, DANA	2004	158.18
178 P HEWES, DANA	2006	145.08
178 P HEWES, DANA	2007	144.10
178 P HEWES, DANA	2008	171.60
178 P HEWES, DANA	2009	220.00
178 P HEWES, DANA	2010	230.80
178 P HEWES, DANA	2011	229.40
178 P HEWES, DANA	2012	269.10
430 P JOHN DEERE FINANCIAL	2015	732.00
127 P JOHNSON, HEATHER	2017	69.54
147 P JOKE ERECTORS INC	2014	60.00
147 P JOKE ERECTORS INC	2017 2013	10.98 204.85
199 P KNIPPING JR, RICHARD W & MARLENE V 199 P KNIPPING JR, RICHARD W & MARLENE V	2013	193.20
199 P KNIPPING JR, RICHARD W & MARLENE V	2015	200.40
199 P KNIPPING JR, RICHARD W & MARLENE V	2016	195.60
199 P KNIPPING, RÍCHARD W JR & MARLENE V	2017	195.20
112 P KONTIO'S AUTO REPAIR	2017	146.40
454 P LOCKHART, JAMES H	2017	24.40
631 P LYNCO INC	2017	209.84
30 P MCPHERSON TIMBERLANDS, INC	2016	0.27
30 P MCPHERSON TIMBERLANDS, INC	2017	330.62
451 P MCPHERSON, EMILY 451 P MCPHERSON, ERIN	2016 2017	4.80 35.38
170 P MERCHANT, CLARENCE J. II	2017	43.20
170 P MERCHANT, CLARENCE J. II	2015	45.60
830 P MOBILE CONCRETE PUMPING INC	2013	110.76
830 P MOBILE CONCRETE PUMPING INC	2014	111.60
830 P MOBILE CONCRETE PUMPING INC	2015	111.60
830 P MOBILE CONCRETE PUMPING INC	2016	111.60
830 P MOBILE CONCRETE PUMPING INC	2017	113.46
145 P MONSON TRANSPORT INC	2014	24.00

145	P MONSON TRANSPORT INC	2015	20.40
	P MONSON TRANSPORT INC	2016	20.40
-	P MUZAK LLC	2017	3.66
27	P NORTHWOOD POWER EQUIPMENT	2012	225.81
	P P & S CONSTRUCTION INC	2012	23.40
142	P P & S CONSTRUCTION INC	2013	23.82
142	P P & S CONSTRUCTION INC	2014	72.00
142	P P & S CONSTRUCTION INC	2015	72.00
142	P P & S CONSTRUCTION INC	2016	72.00
142	P P & S CONSTRUCTION INC	2017	73.20
357	P PANIK SWITCH CYCLES	2013	61.93
357	P PANIK SWITCH CYCLES	2014	51.60
357	P PANIK SWITCH CYCLES	2015	58.80
254	P PAYNE, JOANNA	2017	12.20
61	P PESTCO OF MAINE	2017	14.64
217	P PINE TREE GRAVEL	2009	34.01
217	P PINE TREE GRAVEL	2010	28.85
217	P PINE TREE GRAVEL	2011	28.68
217	P PINE TREE GRAVEL	2012	29.25
217	P PINE TREE GRAVEL	2013	29.78
217	P PINE TREE GRAVEL	2014	30.00
192	P PORTLAND BEVERAGE	2012	30.42
192	P PORTLAND BEVERAGE	2013	30.97
-	P PORTLAND BEVERAGE	2014	31.20
159	P ROTECH HEALTH CARE INC	2017	241.56
367	P SAFETY-KLEEN SYSTEMS INC	2017	24.40
	P SITEWERX INC	2015	151.83
	P SITEWERX INC	2016	979.20
	P SPRINT/NEXTEL CORPORATION	2015	30.00
	P SPRINT/NEXTEL CORPORATION	2016	30.00
	P SPRINT/NEXTEL CORPORATION	2017	30.50
-	P SUNBURY MEDICAL	2012	869.31
218	P SUNBURY MEDICAL	2013	884.91
371	P TASTY TREATS	2013	3.57
682	P THAYERS AUTOMOTIVE	2008	399.30
	P THAYERS AUTOMOTIVE	2009	389.40
682	P THAYERS AUTOMOTIVE	2010	402.75
682	P THAYERS AUTOMOTIVE	2011	400.30
682	P THAYERS AUTOMOTIVE	2012	408.33
	P THAYERS AUTOMOTIVE	2013	414.47
	P THAYERS AUTOMOTIVE	2014	417.60
	P THAYERS AUTOMOTIVE	2015	417.60
	P THAYERS AUTOMOTIVE	2016	417.60
	P THAYERS AUTOMOTIVE	2017	455.06
682	P THAYERS GARAGE	2001	332.51
	P THAYERS GARAGE	2002	402.93
	P THAYERS GARAGE	2003	419.38
682	P THAYERS GARAGE	2004	467.86

682	P THAYERS GARAGE	2005	421.80
	P THAYERS GARAGE	2006	400.52
	P THAYERS GARAGE	2007	399.30
	P THOMAS, DEREK R	2001	536.51
	P THOMAS, DEREK R	2002	641.03
	P THOMAS, DEREK R	2003	635.92
	P THOMAS, DEREK R	2004	730.05
	P THOMAS, DEREK R	2005	662.63
	P THOMAS, DEREK R	2006	638.60
347	P THOMAS, DEREK R	2007	566.50
347	P THOMAS, DEREK R	2008	566.50
347	P THOMAS, DEREK R	2009	9.90
347	P THOMAS, DEREK R	2010	9.23
347	P THOMAS, DEREK R	2011	8.03
347	P THOMAS, DEREK R	2012	8.19
347	P THOMAS, DEREK R	2013	8.34
	P THOMAS, DEREK R	2014	8.40
347	P THOMAS, DEREK R	2015	25.20
347	P THOMAS, DEREK R	2016	25.20
347	P THOMAS, DEREK R	2017	25.62
321	P TIPS AND TOES	2013	17.87
321	P TIPS AND TOES	2014	18.00
	P TIPS AND TOES	2015	18.00
321		2016	18.00
	P TIPS AND TOES	2017	18.30
	P TUCKER AUTO REPAIR	2012	258.57
	P TUCKER AUTO REPAIR	2013	263.21
	P TUCKER AUTO REPAIR	2014	231.60
	P TUCKER AUTO REPAIR	2015	243.60
	P TUCKER SHAWN	2016	231.60
	P TUCKER SHAWN	2017	223.26
	P VEHICLE MANAGEMENT SERVICE INC	2017	229.36
	P WEATHERBEE, KEVIN W, PLLC	2017	68.32
	P WELLS FARGO EQUIP FINANCE INC	2017	6,290.32
	P WILSON'S GROUND MAINTENANCE INC	2017	1,194.38
4//	P WITHERLY'S GREENHOUSES	2017	80.52

ANNUAL TOWN MEETING MINUTES



Annual Town Meeting Budget Approval MINUTES Thursday, June 14, 2018

To: David Quinn a Constable for, the Town of Hermon, in the County of Penobscot, State of Maine,

GREETING:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Hermon in Penobscot County, Maine, qualified by law to vote in town affairs, to meet at the **High School Auditorium in Hermon on Thursday the 14th day of June, 2018, at 7:00 p.m.**, then and there to act upon Articles 3 through 41 as set out below. Articles 1 and 2 were acted upon at the Election on 6/12/2018.

ARTICLE 1: To elect a Moderator by written ballot to preside at said meeting.

The morning of the Municipal Elections, June 12, 2018 Shirley Frost nominated Cynthia Mehnert as Moderator. Joshua Berry seconded the motion. Hearing no other nominations, nominations ceased. Cynthia Mehnert elected Moderator.

ARTICLE 2: To elect all municipal officers and school committee members as are required to be elected.

The results of the June 12, 2018 election for Town Council were announced as follows:

Douglas Sinclair 782 votes

Steven Thomas 748 Votes

The results of the June 12, 2018 election for School Committee were announced as follows:

Debora Farnham 783 votes

Teddy Harris 726 votes

After the reading of the votes a motion was presented on the floor by Councilor McCluskey.

I move that we consider and vote in favor to accept as written Articles 1 – 39 except Article #16 as recommended by the elected officials of Hermon School Committee and the Hermon Town Council as a whole with a single vote accepting these articles.

The remaining three articles, Article 16, 40 and 41 shall be considered separately as the language and the resultant vote from Article 40 may impact the consideration, debate and vote for Article 41.

Motion was seconded by Councilor Snyer. A show of Hands in favor of the motion. The motion carries.

ARTICLE 3: To see what sum the Hermon School Department will be authorized to expend for Regular Instruction.

School Committee & Town Council Recommends \$6,012,212.

ARTICLE 4: To see what sum the Hermon School Department will be authorized to expend for Special Education.

School Committee & Town Council Recommends \$2,233,246.

ARTICLE 5: To see what sum the Hermon School Department will be authorized to expend for Career and Technical Education.

School Committee & Town Council Recommends \$0.

ARTICLE 6: To see what sum the Hermon School Department will be authorized to expend for Other Instruction: Summer School, Extra and Co-curricular Activities.

School Committee & Town Council Recommends \$447,062.

ARTICLE 7: To see what sum the Hermon School Department will be authorized to expend for Student and Staff Support.

School Committee & Town Council Recommends \$1,398,871.

ARTICLE 8: To see what sum the Hermon School Department will be authorized to expend for System Administration.

School Committee & Town Council Recommends \$376,022.

ARTICLE 9: To see what sum the Hermon School Department will be authorized to expend for School Administration.

School Committee & Town Council Recommends \$702,337.

School Committee & Town Council Recommends \$702,337.

ARTICLE 10: To see what sum the Hermon School Department will be authorized to expend for Student Transportation and Buses.

School Committee & Town Council Recommends \$616,307.

ARTICLE 11: To see what sum the Hermon School Department will be authorized to expend for Facilities Maintenance.

School Committee & Town Council Recommends \$1,614,447.

ARTICLE 12: To see what sum the Hermon School Department will be authorized to expend for Debt Service and Other Commitments.

School Committee & Town Council Recommends \$470,810.

ARTICLE 13: To see what sum the Hermon School Department will be authorized to expend for Other Expenditures including School Lunch.

School Committee & Town Council Recommends \$35,000.

ARTICLE 14: To see what sum the Town of Hermon will appropriate for the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act.

Recommends \$10,090,814 and to see what sum the Town will raise as the Town's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688.

School Committee & Town Council Recommends \$4,104,799.

The school administrative unit's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that a municipality <u>must</u> raise to receive the full amount of state dollars.

ARTICLE 15: To see what sum the Town of Hermon will raise and appropriate for the annual payments on debt service previously approved by the town voters for non-state funded school construction projects, or non-state funded portions of school construction projects in addition to funds appropriated as local share of the Town's contribution to the total cost of funding public education from pre-kindergarten to grade 12.

School Committee & Town Council Recommends \$470,810.

Non-state funded debt service is the amount of money needed for annual payments on Hermon's long-term debt service for major capital school construction projects that are not approved for state subsidy. The bonding of this long-term debt was previously approved by the voters.

ARTICLE 16: Shall the Town of Hermon raise and appropriate \$374,291 in additional local funds, which exceeds the State's Essential Programs and Services allocation model by \$374,291 as required to fund the budget recommended by the School Committee?

The School Committee recommends \$374,291 for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model. Additional funds needed for increases in salaries and benefits, loss of part of State subsidy for System Administration costs, and coverage of co curricular and athletic programs not fully funded by the State EPS formula.

School Committee & Town Council Recommends \$374,291.

The additional local funds are those locally raised funds over and above the Town of Hermon's local contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non-state funded debt service that will help the Town of Hermon budget for educational programs.

The Moderator Cynthia Mehnert read Article 16 and stated this would need to be voted on by a written vote. Councilor McCluskey made motion to vote by secret ballot. Councilor Snyer seconded the motion. Residents voted by secret ballot and the results were 32 Yes and 3 No. Moderator Mehnert stated Article 16 passes.

ARTICLE 17: To see what sum the Town will authorize the School Committee to expend for the fiscal year beginning July 1, 2018 and ending June 30, 2019 from the Town's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Act, non-state funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for support of schools.

School Committee & Town Council Recommends \$13,906,314.

ARTICLE 18: To see if the Town will authorize the school committee to expend in addition to Article 15, any sums as may be received from state and federal grants, aid, and receipts during the fiscal year beginning July 1, 2018 and ending June 30, 2019 for school purposes provided that such grants, aid and receipts do not require expenditure of local funds not previously appropriated?

School Committee & Town Council Recommends YES

ARTICLE 19: Shall the Region Four Vocational Budget as approved by the Cooperative Board for the year July 1, 2018 – June 30, 2019 be approved in the amount of \$2,651,077?

Cooperative Board for Regional Vocational Budget is not subject to amendment from the floor. It may be accepted or rejected by the voters. Hermon's share of the Region Four budget is \$0.

School Committee & Town Council Recommends YES

ARTICLE 20: To see what sum the Town of Hermon will raise and to appropriate the sum of (Recommend \$35,000) in additional local dollars in support of the food service program.

School Committee & Town Council Recommends \$35,000.

ARTICLE 21: In the event that the Hermon School Department receives more state education subsidy than the amount included in its budget, shall the School Committee be authorized to use all or part of the additional state subsidy to increase the allocation of finances to reserve funds approved by the School Committee?

School Committee & Town Council Recommends YES

ARTICLE 22: Shall the Town vote to appropriate the revenues received for the following accounts to offset the associated expense accounts, for fiscal year 2018-2019 with approval of the Town Council?

Revenues	Expenses
10-130 Hermon Connection Revenue	10-13-04-05 Hermon Connection Expenses
10-121 Local Plumbing Fees	10-13-05-04 Local Plumbing Expenses
14-140 Transfer Station Fees	14-01 Landfill Expense
14-150 Tipping Fee Revenue (PERC)	14-02 Household Waste Expense
12-182 Police Revenue	12-01 Police Expenses
12-185 Fire Dept. Revenue	12-02 Fire Dept. Expenses
35 Recreation Enterprise Revenues	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

ARTICLE 23: Shall the Town raise and appropriate the following sums of money for each of the listed reserves?

HERM01	Police Equipment Reserve	\$ 25,000
HERM02	Unemployment Reserve	\$ 5,000
HERM04	Cemetery Reserve	\$ 8,000
HERM05	Fire Equipment Reserve	\$ 53,000
HERM06	Highway Improvement Reserve	\$ 250,000
HERM08	Public Works Facility/Equip Reserve	\$ 77,000
HERM09	Recreation Equip/Facility Reserve	\$ 22,000
HERM11	Municipal Office Reserve	\$ 8,000
HERM12	Sewer Maintenance Reserve	\$ 15,000
HERM17	Public Safety Building Reserve	\$ 10,000
HERM19	Town Office Equip. & Tech. Reserve	\$ 10,000
HERM28	Jackson Beach Reserve	\$ 3,000
HERM30	Rural Fire Protection Reserve	\$ 1,000
HERM32	Veterans Memorial Park Reserve	\$ 3,000
Total Ap	propriation to Reserves	\$ 490,000

- **ARTICLE 24:** Shall the Town vote to authorize the expenditure of up to \$10,800 from the Police Equipment Reserve (HERM01) to pay for three (3) new police cruiser laptops? **Recommended by the Town Council**
- **ARTICLE 25:** Shall the Town vote to authorize the expenditure of up to \$82,800 from the Fire Equipment Reserve (HERM05) to purchase four (4) new fire thermal imaging cameras (\$30,800), Cascade/Compressor (\$44,000) and a new dryer for fire gear (\$8,000)? **Recommended by the Town Council**
- **ARTICLE 26:** Shall the Town vote to authorize the expenditure of up to \$175,000 from the Highway Improvement Reserve (HERM06) in addition to the amount raised in the annual operating budget for drainage improvements, culvert replacements and surface repair for several Hermon Roads including Smith Road, Skyway Valley, School House Lane, Skyway Drive, Bond Road, Stoneybrook, Reed Hill Road, Copper Ridge, McDougal Drive and Westwood Drive? **Recommended by the Town Council**
- **ARTICLE 27:** Shall the Town vote to authorize the expenditure of up to \$75,000 from the Highway Improvement Reserve (HERM06) for clearing trees and brush from the right of way for several Hermon roads including Smith Road, Skyway Valley, School House Lane, Skyway Drive, Bond Road, Stoneybrook, Reed Hill Road, Copper Ridge, McDougal Drive and Westwood Drive and for curing other necessary sight distance issues? **Recommended by the Town Council**
- **ARTICLE 28:** Shall the Town vote to authorize the expenditure of up to \$27,000 from the Recreation Reserve (HERM11) for repairing fences (\$6,000-Baseball Field & Softball Field), purchasing wood fiber chips for the area around playground equipment (\$3,000), purchasing and installing three (3) heat pumps in the Elementary School Cafeteria (\$15,000) and to make improvements to the walking trail (\$3,000)? **Recommended by the Town Council**
- **ARTICLE 29:** Shall the Town vote to authorize the transfer of \$100,000 from the undesignated fund balance to the Fire Department Reserve Account (HERM05)? **Recommended by the Town Council**
- **ARTICLE 30:** Shall the Town vote to authorize an expenditure of up to \$81,852 from the Public Works Reserve (HERM08) to purchase a ³/₄ ton pickup truck with a Fisher Plow (\$28,000), Steamer/Trailer (\$3,000) and the final debt payment for the 2018 Western Star truck (\$50,852)? **Recommended by Town Council**
- **ARTICLE 31:** Shall the Town vote to authorize an expenditure of up to \$8,100 from Municipal Office Reserve (HERM11) to purchase 9 new voting booths? **Recommended by Town Council**
- **ARTICLE 32**: Shall the Town vote to authorize the transfer of funds from Tax Incremental Financing (TIF) Revenue in the amount of \$396,072, to off-set authorized expenditures for Economic Development general accounts #11-01-01-01 to 11-01-20-06 in the amount of (\$146,072); for account #30-16-57-16 Economic Development Reserve HERM16 (\$100,000); and account #19-02-25-03 TIF Credit Enhancement Agreements(\$150,000)? **Recommended by the Town Council**

ARTICLE 33: Shall the Town vote to authorize expenditures of up to \$100,000 from the Economic Development Reserve (HERM16) for improvements to Freedom Industrial Park (\$50,000) Freedom Industrial Park Entrance sign (\$25,000) and improvements to Coldbrook Industrial Park (\$25,000)?

Recommended by the Town Council

ARTICLE 34: Shall the Town vote to authorize an expenditure of up to \$25,000 from Sewer Reserve (HERM12) to install a SCADA System at Hammond Street Pump Station, complete manhole riser repairs, clean and televise lines near Propane Lane and repair main line connections per Sewer Maintenance Plan?

Recommended by Town Council

ARTICLE 35: 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 Hermon Middle School debt service in addition to the local appropriation for education?

Recommended by Town Council

ARTICLE 36: Shall the Town vote to raise and appropriate for municipal purposes for Fiscal Year 2018-2019 for the period July 1, 2018 to June 30, 2019 the following sums of money?

Appropriation by category:

General Government/Administration	\$925,776
Economic Development/Technology	\$146,072
Public Safety	\$869,236
Public Works	\$950,466
Solid Waste	\$558,026
Recreation/Social Service/Library	\$143,971
Debt Service	\$ 89,900
Reserves	\$490,000
Special Assessments	\$859,548
General Assistance	\$ 5,000
Total Municipal & County Appropriation	\$5,037,995

Recommended by the Town Council

ARTICLE 37: Shall the Town set the Fiscal Year 2018-2019 Tax Commitment excluding the Overlay Account as follows:

Municipal Expenses: \$4,328,447 County Assessment \$ 709,548 Local contribution to Schools: \$5,005,440

> Total Expenses \$10,043,435 Less Municipal Revenues -\(\frac{\\$3,579,645}{\}

Total Commitment less Overlay \$6,463,790

ARTICLE 38: Shall the Town appropriate from Overlay Account an amount not to exceed \$60,000 for tax abatements?

Recommended by the Town Council

ARTICLE 39: Shall the Town reconsider the approval of Article 2 from the January 25, 2018 Special Town Meeting entitled "Shall the Town appropriate \$463,000 from the School Repair Reserve (HERM07) for the purpose of repairing the entire roof, excluding the new wing, at the Patricia Duran Elementary School and seek qualified bids in accordance with the Town Purchasing Policy?

Recommended by the Town Council

ARTICLE40: Shall the Town appropriate \$463,000 from the School Repair Reserve (HERM 07) for the purpose of repairing the entire roof, excluding the new wing, at the Patricia Duran Elementary School and seek qualified bids in accordance with the Town Purchasing Policy?

Recommended AGAINST by Town Council

Councilor McCluskey made a motion to approve Article 40 as written. Councilor Snyer seconded the motion. Town Manager Howard Kroll clarified a Yes vote would double the money and a No vote would vote down Article 40. A show of Hands on the motion. Motion does not pass.

ARTICLE41: Shall the Town amend an ordinance titled "Financing Improvements at the Hermon Elementary School" to include repairing the entire roof at the Patricia A. Duran Elementary School and to change the total project cost not to exceed \$7,600,000 (includes an additional \$700,000 for the roof repair costs) **Recommended by Town Council**

Councilor McCluskey made a motion to accept Article 41 as written. Councilor Snyer seconded the motion. A show of Hands on the motion. Motion carries.

Councilor Jacques moved to adjourn the meeting at 7:15PM. Councilor Snyer moved to approve adjournment. With no objection the meeting was adjourned at 7:15PM.

Respectfully Submitted,

Kristen Cushman Interim Town Clerk

AUDITOR'S REPORT



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, 2018, and the related notes to the financial statements, which collectively comprise the Town of Hermon, Maine'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.

Town Council

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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, 2018, 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.

Change in Accounting Principal

As described in the notes to the financial statements, in 2018, the Town adopted new accounting guidance, *GASBS No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

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, schedule of pension contributions, schedule of Town's proportionate share of the net OPEB liability, and schedule of OPEB 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 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Maine Department of Education, and is also not a required part of the basic financial statements.

Town Council

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

Other Reporting Required by Government Auditing Standards

Rungen Kusten Ovellette

In accordance with *Government Auditing Standards*, we have also issued our report dated March 20, 2019, 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.

March 20, 2019

South Portland, Maine

TOWN OF HERMON, MAINE Statement of Net Position June 30, 2018

	·	I	1
	Governmental	Business-type	
	Activities	Activities	Total
ASSETS			
Cash and cash equivalents	\$ 14,635,936	-	14,635,936
Receivables:			
Taxes	529,780	_	529,780
Accounts	289,623	-	289,623
Internal balances	(255,014)	255,014	-
Inventory	17,846	-	17,846
Prepaid expenses	22,383	-	22,383
Nondepreciable capital assets	4,460,487	-	4,460,487
Depreciable capital assets, net	13,482,683	-	13,482,683
Total assets	33,183,724	255,014	33,438,738
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources - related to pensions	383,495	-	383,495
Deferred outflows of resources - related to OPEB	6,717	-	6,717
Total deferred outflows of resources	390,212	-	390,212
LIABILITIES			
Accounts payable	989,355	-	989,355
Accrued payroll and benefits	795,730	-	795,730
Prepaid taxes	23,601	-	23,601
Other liabilities	64,117	-	64,117
Accrued interest	2,288	-	2,288
Promissory note	5,000,000	-	5,000,000
Noncurrent liabilities:			
Due within one year	689,606	-	689,606
Due in more than one year	1,334,300	-	1,334,300
Total liabilities	8,898,997	-	8,898,997
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources - related to pensions	25,969	-	25,969
Deferred inflows of resources - related to OPEB	13,102	-	13,102
Total deferred inflows of resources	39,071	-	39,071
NET POSITION			
Net investment in capital assets	11,668,572	-	11,668,572
Restricted for:			
Education	2,204,275	-	2,204,275
Tax increment financing	434,831	-	434,831
Grants and other purposes	117,967	-	117,967
Permanent funds:			
Nonexpendable	7,785	-	7,785
Expendable	742	-	742
Unrestricted	10,201,696	255,014	10,456,710
Total net position	\$ 24,635,868	255,014	24,890,882

TOWN OF HERMON, MAINE Statement of Activities For the year ended June 30, 2018

		For the ye	er ended June 30,	2018			
					Net (ex	pense) revenue and ch	anges
		Pr	ogram revenues			in net position	
			Operating	Capital		Primary Government	
Functions/programs	Expenses	Charges for services	grants and contributions	grants and contributions	Governmental activities	Business-type activities	Total
Primary government:							
Governmental activities:							
General government 5	1,416,564	114,015	5,324	-	(1,297,225)	(2)	(1,297,22
Public safety	978,009	49,275			(928,734)		(928,73
Public works	1,040,246	22,570	65,792		(951,884)	2	(951,88
Solld waste	549,815	292,241			(257,574)		(257,57
Recreational and social services	220,290	18.030	6,702		(195,558)		(195,55
Education	14,076,769	2,545,014	6,846,107		(4,685,648)	- 2	(4,685,64
County tax	651,229	1170		36.0	(651,229)		(651,22
Capital maintenance expenses	384,586			466,086	81,500		81,50
Total governmental activities	19,317,508	3,041,145	6,923.925	466,086	(8,886,352)		(8,886,35)
B							
Business-type activities:							
Recreation department	266,294	336,540	-	*/		70,646	70,646
Total business-type activities	266,294	336,940				70,646	70,646
Total primary government \$	19,583,802	3,378,085	6,923,925	466,086	(8,886,352)	70,646	(8,815,706
	General revenues:						
	Property taxes			5	6.375.113	20	6,375,113
	Excise taxes			*	2,585,477		2,585,477
		utions not restricted	to specific progra	mis:	2000,111		2,000,471
	State revenue sh		to specime progra		161,233		161,233
	Homestead and I				486,138		486,138
	Unrestricted invest				156,232		156,232
	Miscellaneous reve				17,096	4.1	17,096
	Total general revenu				9,781,289	(4)	9,781,289
	0	hange in net positio	n		894,937	70,646	965,583
	Net position - beginni	ng, restated			23,740,931	184,368	23,925,299
	Net position - ending			\$	24,635,868	255,014	24.890,882

TOWN OF HERMON, MAINE Balance Sheet Governmental Funds June 30, 2018

Jut	ne 30, 201	8	0110	All	Total
			School Cap- ital		Total
			itai	Nonmajor Funds	Governmental Funds
ASSETS					
Cash and cash equivalents	\$	7,194,532	5,634,786	1,806,618	14,635,936
Receivables:					
Taxes - current year		369,646	_	_	369,646
Taxes - prior year		56,969	_	_	56,969
Tax liens - prior years		98,104	-	-	98,104
Tax acquired property		5,061	-	-	5,061
Accounts		150,692	-	138,931	289,623
Inventory		12,165	-	5,681	17,846
Prepaid expenditures		22,383	-	-	22,383
Interfund loans receivable		1,090,313	-	151,123	1,241,436
Total assets	\$	8,999,865	5,634,786	2,102,353	16,737,004
LIABILITIES					
Accounts payable		163,990	817,768	7,597	989,355
Accrued payroll and benefits		795,567	-	163	795,730
Prepaid taxes		23,601	-	-	23,601
Other liabilities		64,117	-	-	64,117
Interfund loans payable		-	1,334,778	161,672	1,496,450
Short-term promissory note		-	5,000,000	-	5,000,000
Total liabilities		1,047,275	7,152,546	169,432	8,369,253
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes		274,852		_	274,852
Total deferred inflows of resources		274,852		-	274,852
		27 .,002			27 1,002
FUND BALANCES					
Nonspendable		34,548	-	7,994	42,542
Restricted		2,639,106	-	118,500	2,757,606
Committed		161,096	-	1,807,309	1,968,405
Assigned		425,000	-	-	425,000
Unassigned		4,417,988	(1,517,760)	(882)	2,899,346
Total fund balances (deficit)		7,677,738	(1,517,760)	1,932,921	8,092,899
Total liabilities, deferred inflows of					
				2,102,353	
Amounts reported for governmental activities in the statemen	t of net po	osition are differe	nt because:		
Capital assets used in governmental activities are not fina					
sources and, therefore, are not reported in the funds.					17,943,170
Other long-term assets are not available to pay for currer	nt period e	expendi-			
tures and, therefore, are deferred in the funds. Long-term liabilities, including bonds and capital leases pages.	avable a	not due and re-	,		274,852
able in the current period and therefore, are not repor	•		/ ⁻		
Bonds and notes payable	cca iii tiit	Tallas.			(1,193,870)
Capital leases payable					(80,728)
Net pension liability, including related deferre	d inflows	and outflows of re	esources		(283,388)
Net OPEB liability, including related deferred i					(46,511)
Accrued interest		34			(2,288)
Accrued compensated absences					(68,268)
· ·					
Net position of governmental activities					\$ 24,635,868

TOWN OF HERMON, MAINE Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds For the year ended June 30, 2018

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, 2018

Net change in fund balances - total governmental funds (from Statement 4)

\$ (4,323,559)

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 the amount by which capital outlay (\$5,557,088) exceeded depreciation expense (\$642,723)

and the net book value of disposed assets (\$35,869).

4,878,496

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.

(9,491)

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 the net OPEB liability with related deferred inflows and outflows of resources (\$306), accrued interest (\$947), and accrued compensated absences (\$5,726), netted with the decrease in the net penion liability

with related deferred inflows and outflows of resources (\$556).

(6,423)

Bond, notes, 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, note, 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 by which bond and note repayments (\$599,930) and capital lease repayments (\$92,048) exceeded note

proceeds (\$234,000) and capital lease proceeds (\$102,064).

355,914

Change in net position of governmental activities (see Statement 2)

\$ 894,937

Statement of Revenues, Expenditures and Changes in Fund Balance Budget and Actual - Budgetary Basis General Fund

For the year ended June 30, 2018

					Variance with final budget
		Budgeted ar	nounts		positive
		iginal	Final	Actual	(negative)
Revenues:					
Taxes	Ś	8,789,137	8,789,137	8,970,081	180,944
Intergovernmental		5,745,197	5,745,197	6,008,478	263,281
Licenses and permits		56,000	56,000	63,647	7,647
Charges for services		2,314,667	2,314,667	2,621,786	307,119
Interest earned		40,764	40,764	96,769	56,005
Other revenues		50,500	50,500	93,240	42,740
Total revenues	1	16,996,265	16,996,265	17,854,001	857,736
Expenditures:					
Current:					
General government		955,960	955,960	863,970	91,990
Economic development		156,542	156,542	148,900	7,642
Public safety		856,983	856,983	857,488	(505)
Public works		895,831	895,831	930,476	(34,645)
Solid waste		557,146	557,146	534,878	22,268
Recreation and social services		171,963	181,763	187,349	(5,586)
County tax		651,230	651,230	651,229	1
Tax increment financing		195,000	253,424	199,606	53,818
General assistance		8,000	8,000	4,240	3,760
Education	1	.3,066,797	13,066,797	12,526,676	540,121
Debt service:					
Principal		89,900	89,900	89,900	1
Total expenditures	1	17,605,352	17,673,576	16,994,712	678,864
Excess (deficiency) of revenues over (under) expenditures		(609,087)	(677,311)	859,289	1,536,600
Other financing sources (uses):					
Use of prior year surplus - School		960,000	960,000	-	(960,000)
Use of prior year surplus - Town		430,224	835,807	-	(835,807)
Use of TIF funds		293,542	351,966	-	(351,966)
Appropriated for TIF funds		(428,403)	(428,403)	-	428,403
Transfers out		(587,124)	(982,907)	(982,907)	-
Total other financing sources (uses)		668,239	736,463	(982,907)	(1,719,370)
Net change in fund balance, budgetary basis		59,152	59,152	(123,618)	(182,770)
Reconciliation to GAAP:					
Changes in committed balances (reserves)				(39,385)	
Change in accrued summer salaries and benefits				(25,305)	
Net change in fund balance, GAAP basis				(188,308)	
Fund balance, beginning of year, restated				7,866,046	
Fund balance, end of year	\$			7,677,738	

TOWN OF HERMON, MAINE Statement of Net Position Proprietary Fund June 30, 2018

Business-type Activities -	Business-type Activities - Enterprise Fund			
	Recreation Depar	tmen		
ASSETS				
Current assets:				
Interfund loans receivable	\$ 255,014			
Total assets	255,014			
Current liabilities: Accounts payable Total liabilities	- -			
		_		
NET POSITION				
Unrestricted	255,014			
Total net position	\$ 255,014	_		

TOWN OF HERMON, MAINE Statement of Revenues, Expenses and Changes in Net Position Proprietary Fund For the year ended June 30, 2018

Business-type Activities - Enterprise Fund

	Rec	reation Department
Operating revenues: Charges for services	\$	336,940
Total operating revenues		336,940
Operating expenses:		
Payroll and related expenses		193,029
Recreation programs		73,265
Total operating expenses		266,294
Operating income		70,646
Net position, beginning of year		184,368
Net position, end of year	\$	255,014

Statement of Cash Flows - Proprietary Fund For the year ended June 30, 2018

Business-type Activities - Enterprise Fund	
	Recreation Departmen
Cash flows from operating activities:	
Receipts from customers and users	\$ 336,940
Payments to suppliers	(73,544)
Payments to employees	(193,029)
Net cash provided by operating activities	70,367
Cash flows from noncapital financing and related activities:	
Net interfund activity	(70,367)
Net cash used in noncapital financing and related activities	(70,367)
Increase (decrease) in cash	-
Cash and cash equivalents, beginning of year	-
Cash and cash equivalents, end of year	\$ -
Reconciliation of operating income to net cash provided by operating activities:	
Operating income Adjustments to reconcile operating income to	70,646
net cash used in operating activities:	
Decrease in accounts payable	(279)
Net cash provided by operating activities	\$ 70,367

TOWN OF HERMON, MAINE Statement of Fiduciary Net Position Fiduciary Funds June 30, 2018

_	Julic 30) E0E0		
		Agency	Private-purpose
		Funds	Trusts
		Student	School
		Activity	Department
		Funds	Scholarships

ASSETS		
Cash and cash equivalents	\$ 164,887	193,622
Total assets	164,887	193,622
LIABILITIES	164,887	-
Total liabilities	164,887	-
NET POSITION Held in trust	\$ -	193,622

TOWN OF HERMON, MAINE Statement of Changes in Fiduciary Net Position Fiduciary Funds

For the year ended June 30, 2018

Private-purpose
Trusts
School
Department
Scholarships

Additions	\$ 2,249
Deductions	500
Change in net position	1,749
Net position, beginning of year	191,873
Net position, end of year	\$ 193,622

TOWN OF HERMON, MAINE Balance Sheet - General Fund June 30. 2018

June 30, 2018	
	2018
ASSETS	
Cash and cash equivalents Receivables:	\$ 7,194,532
Taxes - current year	369,646
Taxes - prior years	56,969
Tax liens - prior years	98,104
Tax acquired property	5,061
Accounts	150,692
Inventory	12,165
Prepaid expenditures	22,383
Interfund loans receivables	1,090,313
Total assets	\$ 8,999,8
LIABILITIES	
Accounts payable	163,990
Accrued payroll and benefits	795,567
Prepaid taxes	23,601
Other liabilities	64,117
Total liabilities	1,047,
DEFERRED INFLOWS OF RESOURCES	
<u>Unavailable</u> revenue - property taxes	274,852
Total deferred inflows of resources	274,852
FUND BALANCE	
Nonspendable - inventory and prepaid	34,548
Restricted for education	2,204,275
Restricted for TIF	434,831
Committed for Town reserves	161,096
Assigned for subsequent budget	425,000
<u>Unassigned</u> - Town	4,417,988
Total fund balance	7,677,738
Total liabilities, deferred inflows of resources,	
and fund balances	\$ 8,999,8

General Fund Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Budgetary Basis For the year ended June 30, 2018

		2018	
	Budget	Actual	Variance positive (negative)
Revenues:			
Taxes:			
Property taxes	\$ 6359,137	6,342,780	(16,357)
Excise taxes	2,389,000	2,585,477	196,477
Payment in lieu of taxes	11,000	11,000	-
Interest on taxes	30,000	30,824	824
Total taxes	8,789,137	8,970,081	180,944
Intergovernmental:	5.044.627	F 240 CO2	225.066
State education subsidy	5,014,627	5,249,693	235,066
State agency client	20,000	19,824	(176)
Medicaid reimbursements	1,000	20,753	19,753
State revenue sharing	158,000	161,233	3,233
Homestead reimbursement	191,417	195,287	3,870
BETE reimbursement	290,653	290,851	198
Snowmobile reimbursement	2,500	2,767	267
URIP funds	63,000	65,792	2,792
General assistance	4,000	2,278	(1,722)
Total intergovernmental	5,745,197	6,008,478	263,281
Licenses and permits:			
Town Clerk agent fees	29,000	32,294	3,294
Dogl fees	2,000	2,121	121
Building permits	10,500	11,677	1,177
Plumbing fees	13,500	13,455	(45)
Planning/zoning fees	1,000	4,100	3,100
Total licenses and permits	56,000	63,647	7,647

TOWN OF HERMON, MAINE General Fund

		2018	
	Budget	Actual	Variance positive (negative)
Revenues, continued:			
Charges for services:			
School tuition and fees	\$ 1,600,000	1,840,702	240,702
Other School charges for services	465,731	510,563	44,832
Hermon connection	2,000	1,485	(515)
Cemetery maintenance	2,000	3,515	1,515
Cable franchise	19,000	20,068	1,068
Sewer assessments	200	100	(100)
Wireless tower fees	10,000	11,814	1,814
Public safety	5,000	42,275	37,275
Public works revenues	-	9,637	9,637
Solid waste and recycling	210,736	181,560	(29,176)
Recreation and social services	1	67	67
Total charges for services	2,314,667	2,621,786	307,119
Interest earned	40,764	96,769	56,005
Total interest earned	40,764	96,769	56,005
Other revenues:			
School Department	35,000	76,144	41,144
Miscellaneous	15,500	17,096	1,596
Total other revenues	50,500	93,240	42,740
Total revenues	16,996,265	17,854,001	857,736

General Fund

		2018	
	Budget	Actual	Variance positive (negative)
	<u> </u>		
Expendi-			
tures:			
Current:			
Administration	\$ 300,846	260,349	40,497
Town manager	106,267	104,931	1,336
Town clerk	56,530	56,815	(285)
Finance	148,933	137,708	11,225
Assessor	111,756	111,021	735
Code enforcement	65,138	47,150	17,988
Assistant clerks	84,165	75,092	9,073
Municipal building	21,303	15,195	6,108
Town office	9,610	7,627	1,983
Town council	15,408	15,614	(206)
Town boards	8,502	7,554	948
Other expenditures	27,502	24,914	2,588
Total general government	955,960	863,970	91,990
Economic development:			
Economic development	98,542	90,900	7,642
Technology	58,000	58,000	-
Total economic development	156,542	148,900	7,642
Public safety:			
Police department	414,331	391,455	22,876
Fire department	343,173	364,370	(21,197)
Utilities	99,479	101,663	(2,184)
Total public safety	856,983	857,488	(505)

TOWN OF HERMON, MAINE General Fund

		2018	
			Variance
			positive
	Budget	Actual	(negative)
Expenditures, continued			
Current, contin-			
ued: Public works:			
General	\$ 196,985	231,459	(34,474)
Roads	630,499	645,287	(14,788)
Town garage	4,300	3,012	1,288
Trucks/tractor	33,676	25,186	8,490
Salt shed/storage	3,300	1,465	1,835
Cemetery	27,071	24,067	3,004
Total public works	895,831	930,476	(34,645)
Solid waste:			
Landfill	24,862	14,534	10,328
Household waste	481,736	471,473	10,263
Sewer	50,548	48,871	1,677
Total solid waste	557,146	534,878	22,268
Recreation and social services:			
Recreation	136,896	142,130	(5,234)
Social services	25,250	25,213	37
Library	8,000	8,000	-
Jackson Beach	11,617	12,006	(389)
Total recreation and social services	181,763	187,349	(5,586)
County tax	651,230	651,229	1
- County can	331,230	001,223	
Tax increment financing	253,424	199,606	53,818
General assistance	8,000	4,240	3,760
Education	13,066,797	12,526,676	540,121

TOWN OF HERMON, MAINE General Fund

		2018	
	Budget	Actual	Variance positive (negative)
Forman discourse and the second			
Expenditures, continued			
Debt service - Town only:			
Priçai \$	89,900	89,900	-
Total debt service - Town	89,900	89,900	-
Total expenditures	17,673,576	16,994,712	678,864
Excess (deficiency) of revenues			
over (under) expenditures	(677,311)	859,289	1,536,600
Other financing sources (uses):			
Use of prior year surplus - School	960,000	-	(960,000)
Use of prior year surplus - Town	835,807	-	(835,807)
Use of TIF funds	351,966	-	(351,966)
Appropriated for TIF funds	(428,403)	-	428,403
Transfer to reserves	(549,000)	(549,000)	-
Transfer to other funds	(433,907)	(433,907)	-
Total other financing sources (uses)	736,463	(982,907)	(1,719,370)
Net change in fund balances, budgetary basis	59,152	(123,618)	(182,770)
Reconciliation to GAAP:		(00.007)	
Changes in committed balances (reserves)		(39,385)	
Change in accrued summer salaries and benefits		(25,305)	
Net change in fund balances, GAAP basis		(188,308)	
Fund balance, beginning of year, restated		7,866,046	
Fund balance, end of year		\$ 7,677,738	

TOWN OF HERMON, MAINE Town Reserves - General Fund Combining Statement of Revenues, Expenditures and Changes in Fund Balances For the Year Ended June 30, 2018

	,		Fund balanc- es begin- ning of	Revenues Investment Income	Other	Expend General Government	litures Economic Development	Trans- fers In (Out)	Fund balances end of year
02 ment	Municipal unemploy-	\$	26,676	355	_	415	_	5,000	31,616
03	Legal liability reserve	Ψ	30,249	400	5,324	16,751	-	-	19,222
15	Credit reserve		34,330	454	-	-	-	-	34,784
16	Economic development		127,414	(42)	-	-	82,617	-	44,755
26	Bicentenial		4,253	56	-	-	-	-	4,309
31	Rural fire protection		2,670	131	7,000	-	-	-	9,801
34	Sick leave		9,942	131	-	-	-	6,000	16,073
5-01 rial	Hermon Veterans Memo-		(170)	1	1	-	-	-	(169)
5-04	Boston Post		695	10	-	-	-	-	705
Total 1	Town reserves	\$	236,059	1,496	12,324	17,166	82,617	11,00	161,096

NOTES

Pg. 4 - Dedication

The pictures were copied from Facebook; photos by Jennifer Lynn Photography.

Pg. 10, 11, 12, 13, 14, 16, 17, 18, 23, 27, 28, 31, 32, 37, 39 and 45

Photographs taken by Douglass Photography.

Pg 43 Committees

If you have an interest in serving the community of Hermon by serving on one of our committees, Town Council or School Board, please contact the Town Clerk.

Pg 39 & 40 ~ Photographs submitted by Gary G Gonyar, Superintendent of Schools