2019~2020 Annual Report



www.hermon.net

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RECREATION

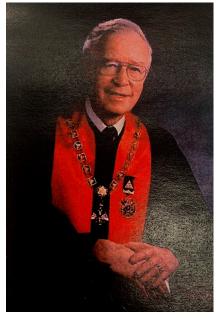
Youth Sports/Senior Program.... 39-40 93

DEDICATION in Memory of Royce Greene Wheeler

Royce graduated from Higgins Classical Institute in 1944 and served in the US Navy from 8/1/1944 to 7/4/1946 ranked Pacific RM 3C (a radioman) and returned to Bangor at the end of WWII.

He worked for Maine Central Railroad for thirty-five years starting as a train dispatcher and then to General Agent in Bangor and retiring as Asst. Superintendent, East Sub-Division.

On May 23, 1948, he married Joyce A. Tasker in Stetson and they shared 72 wonderful years.



He was a much loved and respected 40 plus year member of the Hermon Baptist Church.

In 1964 Royce was on the Sesquicentennial committee and planned the celebration which took place August 7-9, 1964. Some of the events included; Donkey baseball, beard growing competition, reenactment of the first town meeting, a square dance and coronation ball with king and queen, children's parade, antique car show and a gigantic chicken barbecue.

Royce was a member of St. Andrew's Lodge #83 AF& M of Bangor, Lynde Lodge #174 AF&M of Hermon; a permanent member of the Grand Lodge of Maine; Active Emeritus 33rd Degree, Supreme Council AASR. While a member of the Lynde Lodge #14, Royce was on the Trowel Club Decree Team. To be a member to this team you needed to be a Master Mason and have a railroad connection.

Royce was one of the principal founders of the Scottish Rite Children's Dyslexia Center in Bangor. He was also very active in town affairs while living in Hermon.

Royce served on many boards and committees within the Town of Hermon which included President of the Hermon Development Corporation, School District Trustee, School Board, School Board Chairman, Town Council, Tax Assessor, Board of Assessors, Charter Commission, Planning Board, Member of the Penobscot Valley Planning Commission and Zoning Board of Appeals.

Royce was one of three residents who believed there was a need for supervised recreation, especially during



the winter months. A Pee Wee Basketball League was formed in the fall of 1958. The Hermon Recreation Corporation was organized on March 11, 1959. Royce was a trustee. This paved the way for years of Recreation in the Town of Hermon.

In July of 1961 a square dance club named, "Swingin Hicks and Chicks" was formed. Members began with ten weeks of instruction and met twice a month. Royce and Joyce were co-presidents.

Thank you

for your dedication to the Town of Hermon

GENERAL INFORMATION (207) 848-1010

EMERGENCY CALLS

Fire	
Ambulance	911
Police	

Website: www.hermon.net

The Hermon Town Office is open Monday—Friday, 8:00A	M—4:00PM
Animal Control Officer	52-6214 & Dispatch945-4636
Assessor	
Cemetery Sexton	
Code Enforcement Office	
Economic and Community Development	
Fax Number for all Administration	
Finance	
Fire Department (Non-Emergency)	
Fire Department—Fax	
General Assistance—Wednesday, 8AM—12PM (by appointment only)	
Department of Health and Human Services	
Hermon Volunteer Rescue & First Aid Squad	
Neighbors Supporting Neighbors	
Pine Tree Waste	
Police Department (Non-Emergency)	
Public Library — Monday—Friday 2:15PM—6:00PM	
Public Works — Monday—Friday: 7:00AM—3:30PM	
Recreation Department	
Town Clerk	
Town Manager	
Town Office—Front Counter	

STATE LEGISLATURE AND U.S. CONGRESS As of July 1, 2019

SENATOR GEOFFREY M. GRATWICK- DISTRICT #9

STATE ADDRESS: 3 State House Station Augusta, ME 04333-0003 Phone Numbers: (207) 287-1505 - voice Email: <u>Geoffrey.Gratwick@legislature.maine.gov</u> 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 JARED GOLDEN- DISTRICT #2

WASHTINGTON ADDRESS: 1223 Longworth House Office Building Washington, D.C. 20515 (202) 225-6306 – voice www.golden.house.gov/contact/email-me BANGOR ADDRESS 6 State Street, Suite 101 Bangor, ME 04401 (207) 249-7400

GOVERNOR

Governor Janet Mills Office of the Governor 1 State House Station Augusta, ME 04333-0001 www.maine.gov/governor/mills/contact (207) 287-3531 - voice

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

Dear friends,

My final day as your State Senator was this past Wednesday. It has been a wonderful job. I have helped move Maine forward, found new friendships, and been endlessly stimulated. I have tried my best to listen to your concerns, solve as many of your problems as I could, and make government work for everyone.

Joe Baldacci is your new State Senator. He and his family are well known to all of us; they have served Maine in many capacities for many years. I sat next to Joe on the Bangor City Council years ago and know he will be excellent – a man of passion and action. He will represent us well. I wish him all the best as he embarks on this adventure of service.

It has been an extraordinary honor to represent Bangor and Hermon over the past eight years. I had spent the prior 40 years practicing medicine and thought there was nothing better. Helping patients, individual people, one at a time, was extraordinarily satisfying. But it turns out that serving the larger public is equally fulfilling. Listening, learning, thinking, and then enacting policies that benefit the larger body politic has been equally rewarding. Giving back is what we owe each other as citizens of Maine. Democracy works.

When I took office, I promised to fight for increased access to health care, support for our schools, and push for property tax relief. I am proud to say that we made progress on all those fronts. We put federal Affordable Care Act protections into our state law, requiring insurance plans cover essential health benefits such as prescription drugs, emergency services, maternity care, mental health care, and substance use treatment. Through the state budget, we raised the state share of education funding and will increase the minimum teacher salary to \$40,000 by 2023. We also sent more money back to our towns to reduce the tax burden; this is especially important to Bangor and Hermon.

I'm also proud of several of my health care bills. One puts Maine's telehealth system near the top of those in the U.S., another helps provide treatment for those with substance abuse disorder, and a third restrains outrageous health insurance costs. I also helped pass laws on voting, the environment, nuclear regulation, electric vehicles, and others. Two of my bills passed out of committee last March with unanimous reports but then died during our shutdown. One requires all pharmacies to provide a receptacle for the take-back of unwanted medicines and the other deals with onerous health care prior authorizations. I have arranged for new sponsors for them in January.

Progress is at the core of our government's DNA. The excellent new legislature will make life for Maine's people ever yet better. I look forward to watching it at work and will advocate for you in any way I can.

I love our state, and I love our community. Serving you has been one of my greatest privileges and deepest joys. Thank you. Please reach out anytime if there's anything more I can do for you.

See you around the neighborhood!

Hon. Geoff Gratwick email: ggratwick@gmail.com home phone: (207) 947-0637

Sen. Joe Baldacci email: joe.baldacci@legislature.maine.gov



Roger E. Reed 278 Murray Road Carmel, ME 04419 Residence: (207) 848-5136 Cell Phone: (207) 852-0595 Roger.Reed@legislature.maine.gov

House of Representatives 2 State House Station

AUGUSTA, MAINE 04333-0002

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

January 2020

Dear Friends & Neighbors:

With my stint in the Legislature drawing to a close due to term limits, I wish to express my gratitude for the opportunity to be your voice in Augusta. It has been a sincere privilege getting to better know my constituency, and I have enjoyed working alongside so many of you in resolving difficulties encountered with Maine State Government. Your faith and trust in me has been encouraging, and I will leave the House of Representatives with an optimistic outlook that our best days are ahead.

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

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

In closing, I wish to thank the good residents of Hermon for the honor and pleasure of serving you at the State House. Rest assured, my work is ongoing to make certain you, your children, and even your grand-children are offered an environment free of an overzealous government, thus enabling the pursuit of the American Dream to continue on!

Roger Leed

Sincerely,

Roger E. Reed State Representative



STATE OF MAINE Office of the Governor 1 STATE HOUSE STATION AUGUSTA, MAINE 04333-0001

Dear Friends:

When I took the oath of office as Maine's 75th governor, I never imagined that we would face a deadly pandemic. But that is our reality, and it is my responsibility to guide our state through this time, to keep Maine people safe and healthy, and to put our economy on a path to recovery.

COVID-19 has wreaked havoc on our national economy, dealing heavy losses to businesses of all sizes, and leaving millions of people unemployed. Here in Maine it has taken the lives of hundreds of people and sickened many more. Since the arrival of the first vaccines in December 2020, we have been working to get as many shots into the arms of Maine people as quickly and efficiently as possible.

While our spirits are lifted and we share in a collective sense of relief, particularly for frontline health care workers who are exhausted and have been working around the clock to save lives, it will take months to administer the vaccine to all Maine people and we must keep our guard up.

In the coming months, I look forwarded to working with you in fully opening our schools and businesses across the state. We will hasten our state's recovery if we wear our masks, watch our distance, avoid gatherings, and wash our hands.

My Administration, in collaboration with public health experts and business leaders across the state, developed a plan to gradually and safely restart Maine's economy. We also formed an Economic Recovery Committee charged with assessing the economic impacts of the pandemic on Maine's economy and providing recommendations for policy changes to deal with these impacts. Together, drawing on the hard work and resilience of Maine people, we will rebuild and strengthen our economy and rise from this unprecedented challenge to be a stronger, better state than ever.

I continue to be amazed by the strength and courage of the Maine people and businesses who have found different ways to do business and the brave first responders in your town and in our health care facilities. Thank you to the people of Maine who have demonstrated patience, kindness, and compassion during this difficult time.

Please take care,

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Janet T. Mills Governor

P.S. For the latest information and guidance on Maine's response to COVID-19, as well as resources for assistance during this time, please visit <u>www.maine.gov/covid19/</u>.

888-577-6690 (TTY) www.maine.gov

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ADMINISTRATION

TOWN OFFICIALS As of July 1, 2019



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

TOWN CLERK

AGENT

COUNCIL SECRETARY

DEPUTY TAX COLLECTOR

MOTOR VEHICLE AGENT NOTARY PUBLIC

REGISTRAR OF VOTERS

VITAL RECORDS Kristen Cushman

DOG REGISTRATION AGENT INLAND FISHERIES & WILDLIFE



FINANCE DIRECTOR TAX COLLECTOR DEPUTY TREASURER Rachel Grass

BOOKKEEPER Wendy Wiles-Scott



DEPUTY CLERK DEPUTY REGISTRAR OF VOTERS DEPUTY TAX COLLECTOR NOTARY PUBLIC Courtney Brown



FIRE CHIEF CIVIL EMERGENCY PREPARED-NESS DIRECTOR Frank Roma



DEPUTY CLERK DEPUTY REGISTRAR OF VOTERS MOTOR VEHICLE ASSISTANT NOTARY PUBLIC Brooke Deschaine



ASSISTANT FIRE CHIEF Cody Sullivan



ASSESSOR & CODE ENFORCE-MENT OFFICER HEALTH OFFICER Joshua Berry



CAPTAIN Chandler Corriveau



ASSISTANT ASSESSOR Lillian Smith



FIRE FIGHTER—FT EMT Michael Simmons



LISTOR CERTIFIED MAINE ASSESSOR Rylee Cushman



Lieutenant Josh McPherson



Lieutenant Byron Ouellette



SERGEANT Robert DiBona



ANIMAL CONTROL OFFICER PUBLIC WORKS—LABORER Katie Rogers



PARKS & RECREATION DIRECTOR Mary Cameron



SECRETARY FIRE FIGHTER EMT Vicki Gonyea



BEFORE & AFTER SCHOOL/SUMMER DIRECTOR Lindsey Ouellette



ECONOMIC DIRECTOR Scott Perkins



PUBLIC WORKS SUPERVISOR DEPUTY ROAD COMMISSIONER Ralph Shaw



EQUIPMENT OPERATOR

Jarrod Flewelling

LOCAL PLUMBING INSPECTOR C. Timothy Schoppe

CEMETERY SEXTON <u>Richard Coffin</u>

BOARD OF ASSESSMENT REVIEW

Zachary Brandmeir06/30/2020Herbert Dickey06/30/2022Jessefa Murphy06/30/2022Brenda Gerow—Alt06/30/2020

PLANNING BOARD

Sherry Andrei	06/30/2021
Ed Marsh	06/21/2021
Joshua Pelletier	06/30/2021
Marylyn White	06/30/2020
Brett Danforth	06/30/2020
Shannon Giles—Alt	06/30/2020
Jaylyn McCue—Alt	06/30/2020

ZONING BOARD OF APPEALS

 Florian Duguay
 06/30/2022

 Carol Harvey
 06/30/2021

 Theodore McLeod Jr.
 06/30/2022

 Jessefa Murphy
 06/30/2022

 Gary Gerow—Alt
 06/30/2020



SCHOOL BOARD

School Board Chair Teddy Harris

Term: 6/30/2021

School Board Vice Chair Debora Farnham

Term:: 6/30/2021



Scott Hatch

Jesse Keith

Term: 6/30/2022



SUPERINTENDENT OF SCHOOLS Gary Gonyar

PRINCIPALS

PATRICIA A. DURAN SCHOOL Jenny Perry



HERMON MIDDLE SCHOOL Micah Grant



Deborah Langille

Term: 6/30/2020

Term: 6/30/2022



HERMON HIGH SCHOOL Brian Walsh

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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



Anthony Reynolds

Council Vice-Chair Term Expires: 06/30/2022



Donna Ellis Term Expires: 06/30/2020



Charles Lever IV

Term Expires: 06/30/2023



Douglas Sinclair, Sr.

Term Expires: 06/30/2021



John Snyer III Term Expires: 06/30/2022



Steven Thomas Term Expires: 06/30/2021

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 2020.

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 FY2020 is 11.99. 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 the audited financial statement and report of the Finance Director which has been included as part of this report. I encourage you to review these reports and contact me if you require any additional information or if you have any questions.

The most significant goals identified and accomplished during the 2019-2020 fiscal year include:

- 1. Mathews Brothers of Belfast announced their plan to purchase the LMS building on Logistics Lane and expand their manufacturing operations to Hermon creating 50 new jobs! Thank you to Scott Perkins, Development Director, for working with Mathew Brothers on creating this opportunity for the region and to the Hermon Town Council for their support of the project and last but most important for Mathews Brothers for their investment in Hermon. We look forward to your long term success!
- Completion of the Patricia A. Duran Elementary School canopy project. DP Porter of Hermon completed the project prior to the start of the new school year that included much needed protection from the elements for students, staff and visitors as they enter the school. Superior work by DP Porter!
- 3. Awarded Maine Department of Transportation Grants to assist in the repair of a section of the Billings Road, Hammond Street and Miller Hill intersection on Route 2. These projects will improve the safety and quality of our roads that heavily traveled and need attention. Thank you to Scott Perkins for working with MDOT on creating these opportunities to better our infrastructure.
- 4. Hired new Deputy Town Clerks- Courtney Brown and Carolyn Duran, both of Hermon, were hired in late 2019 to provide excellent service to our valued customers! They are doing a great job!
- 5. Numerous Hermon businesses invested in their properties and are looking to grow and expand. Hermon Town Council and staff work diligently with businesses to bring the maximum return on their investment with aggressive incentive packages. We will continue to do that with businesses that are responsible, motivated and a good fit to our community.

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 have 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.



Respectfully submitted, Howard Kroll, Town Manager

TOWN CLERK

Thank you to the residents of Hermon, for the opportunity to serve as your Town Clerk. Hermon is my hometown; serving my friends and family 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 4pm.

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: May 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. Registrations processed at the Town Office totaled 7592 vehicles for a total of \$2,287,054.39 in excise and \$30,044.00 for agent fees. Online registrations totaled 1384 vehicles for a total of \$311,536.88 in excise and a loss of \$6,920.00 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 5, 2019 we saw 494 voters. March 4, 2020 we saw 744 voters. June 9, 2020 election moved to July 14, 2020 due to COVID-19. July 14 2020 1405 voters participated in the State of Maine Primary and Special Referendum along with the municipal-school election. The minutes from the Annual Town Meeting on July 14, 2020 have been included and can be found on page 62 of this Annual Town Report.

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

Hermon has 4,978 registered voters. 1,185 Democrats, 2,064 Republicans, 174 Green Independent, and 1546 unenrolled.

Town Office. The Town Office is open Monday through Friday from 8:00am to 4:00pm and we stop processing new vehicle registrations at 3:45pm. 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 hesitate to be in touch with us.



Yearly Stats for Clerks Department

There were **25,320** phone calls to the Town Office.

Between April 2019 and November 2019 458 transfer station passes were sold.

There were 60 babies born, 29 residents passed away, and there were 41 marriage licenses given. We sold 294 certified certificates.

We processed **7592** vehicle registrations for **\$ 2,287,054.39** in excise and **\$30,044.00** agent fees. This included **519** vehicles for Ryder Truck with **\$ 509,095.83** in excise.

We licensed 958 dogs for \$2,661.00, plus \$ 250.00 late fees, and \$ 280.00 impound fees.

We processed 3385 receipts for Real Estate Property accounts in the amount of \$ 6,258,836.54.

We processed **306** receipts for Personal Property accounts in the amount of **\$ 216,410.28**.

We processed receipts for the Recreation Department in the amount of \$ 270,189.62.

We sold:

108 Hunting/fishing licenses combos Fishing licenses Fishing licenses for 1-3 days Fishing licenses for 15 days Jr. Hunting licenses Hunting licenses 2 Non Resident Hunting licenses Coyote permits Superpacks Archery licenses Expanded Archery Over 70 years old licenses Crossbow license Muzzleloader licenses Migratory Bird permit 6 Spring/Fall Turkey permits Boats registered 256 ATV's registered Snowmobiles registered

Small Game
 Archery/Fishing Combo
 Bear permits
 Pheasant permit
 Non-Resident Fishing

Total: \$ 1,976.50 agent fees and \$ 7,349.40 Boat excise.

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

Kristen Cushman Town Clerk Animal Welfare Agent Deputy Tax Collector, IF & W Agent, Motor Vehicle Agent, Registrar of Voters Vital Records Agent

FINANCE DIRECTOR

Report not Submitted



Rachel Grass Finance Director

ASSESSOR

SUMMARY OF TAX RATE CALCULATION

APPROPRI <i>A</i>	ATIONS					
FISCAL YEAR	TOWN &COUNTY *	SCHOOL	REVENUE SHARING	TOTAL APPROPRIATIONS	MUNICIPAL VALUATION	MILL RATE
2020-2021	\$5,568,190	\$5,503,657	\$175,000	\$11,579,473	\$649,171,999	\$11.99
2019-2020	\$5,292,749	\$5,170,548	\$237,710	\$10,927,851	\$617,147,882	\$11.99
2018-2019	\$5,037,995	\$4,984,900	\$165,724	\$10,443,773	\$596,633,118	\$11.60
2017-2018	\$5,087,555	\$5,008,564	\$158,000	\$10,524,522	\$560,754,697	\$12.20
2016-2017	\$4,825,879	\$4,547,222	\$145,000	\$9,871,733	\$541,707,714	\$12.00
2015-2016	\$4,615,636	\$4,415,777	\$150,000	\$9,490,706	\$516,709,268	\$12.00
2014-2015	\$4,622,899	\$4,163,344	\$147,805	\$9,230,434	\$496,017,038	\$12.00
2013-2014	\$4,427,656	\$4,160,449	\$170,000	\$9,000,921	\$482,654,600	\$11.91

*Includes overlay

NOTICE TO TAXPAYERS - BUSINESS PERSONAL PROPERTY

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

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

entitlement for tax exemption with the Assessor, must do so before April 1st of the year applied for. *Veteran includes; all veteran, paraplegic veterans, widows and widowers of veterans.

Any **farmland**, tree growth land, or open space land an individual may want to place in these programs and which meet qualifications must file 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

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 105 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- 37
 - Accessory 62
 - Commercial 6
- Remember when doing any kind of excavation work from large construction projects to the home owner that is installing a mailbox post to first call Dig Safe 1-800-344-7233. Dig safe notification may be done over the phone or you can take advantage of their on line service. Pamphlets are available here at the Code Office for those that would like pick one up or have one mailed to you.
- Timothy Schoppe, LPI had another full year of inspections which included septic system installations, internal plumbing inspections and other inquiries about the plumbing code.
- The Planning Board meets the first and third Tuesdays of the month.

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 **\$ 780.72** (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 2020. 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, 2019 through June 30, 2020 The Town of Hermon assisted 16 households.							
Heating Fuel = \$ 148.3	5 Housing = \$ 309.90	Electricity = \$ 82.50					
Food $=$ \$ 130.71	Household = \$ 33.97	Prescriptions = \$ 75.29					

ECONOMIC & COMMUNITY DEVELOPMENT

The Economic and Community Development office in Hermon is charged with providing business assistance, incentive creation, marketing, infrastructure improvements and public property management at commercial and industrial areas. The director maintains relationships and develops agreements with area real estate professionals, legal firms, finance leaders, engineering firms, Maine Department of Transportation, Maine DEP, State of Maine DECD, Penobscot County Commissioners and the U.S. Economic Development Administration in order to utilize resources and information helpful to our goal of providing quality customer service for our business clients and the residents who live in Hermon.

Hermon DECD also manages all connectivity and infrastructure project development for businesses and municipal needs with CMP, Emera Maine, Bangor Natural Gas, Bangor Wastewater and Bangor Water District. When planning efforts regionally and locally identify projects to address growth, Hermon DECD leads by initiating engineering and design upgrades for targeted improvements while simultaneously completing



regular maintenance routines for public utilities in our industrial, commercial and village commercial districts.

Combining these tasks with RFP and contract creation, bid tabulations, MDOT Municipal Business Partnerships, MDOT Partnership Initiatives for State-Aid highways, engineering agreements and contract execution for all major road and infrastructure projects, the DECD office is a hub of activity most days. Here are a few specific accomplishments during the July 1, 2019 - June 30, 2020 year:

DECD office completed the Patricia A. Duran school construction project by facilitating the final five change orders detailing finishes for ground work and canopy installation. Drainage improvements in the parking lot areas, pedestrian sidewalk connections, safety items and ground work material installations were given oversight and completed to ensure fair value for Hermon taxpayers during the "punch list" process

- Three business Tax Incremental Finance Districts were approved by Maine DECD after Hermon Economic and Community Development organized public hearings, TIF presentations, application requirements and local approval processes following Maine State Statutes
- Managed the Billings Road Municipal Partnership Initiative for roadway improvements from Fuller road to Union Street on the State Aid section. Utility coordination, engineering and contractor agreements, final designs, public hearings and individual resident contacts were facilitated by Hermon DECD office. Financial records, billing for reimbursement and construction wage rate tracking for the project were completed allowing Hermon to recover our reimbursement share from MaineDOT
- Town of Hermon and staff were awarded "Business Partner of the Year" by Eastern Maine Development Corporation at a Husson College annual Board of Director's meeting. Hermon was successful at securing CDBG grant monies and project support from Maine DECD for a potential multi-modal project and for leading the central Maine region with significant business growth in FY 2019



- Assisted with two five megawatt solar projects accepted on the energy grid by Cianbro Corporation and Dirigo Solar
- Increased the TIF sinking fund investment account 10.3% from FY 2018 to FY 2019 and grew the Business Equipment Tax Exemption (BETE) account by 12.9%. For FY 2019 the Town of Hermon sheltered \$38,745,083 dollars in the Tax Incremental Finance program helping to increase revenue sharing for education and lowering our portion of County tax
- Completed the Route 2 Business Partnership Initiative to satisfy an MDOT traffic permit requirement for two businesses on outer Hammond Street



- Created the initial Track Project concepts for the Hermon School Track Committee to utilize in their planning processes after re-delineating wetlands to facilitate a successful planning effort
- Hermon DECD office finalized details for an MDOT/ Federal Highway Safety Project at Route 2 & Annis Road intersection for a 100% Federal and State funded project to improve sight distance and traffic control with a dedicated right-hand turning lane and signal beacon stretching across Route 2 to warn motorists in advance of the intersection of through-traffic challenges

The DECD office in Hermon recognizes that good leadership from the Town Manager including a supportive and business friendly Town Council has led to gains in new value and business investment accounts. When we combine the elements of team work by committed Town office staff with thoughtful approaches by administrators and elected officials, the collective effort advances our strong economic position. Hermon residents also play a critical role in our form of government at the annual and special meetings by considering our investment strategies. Historically, community support and involvement with long term goal development has helped to maintain Hermon's superior competitive advantage both locally and regionally!

We can continue providing attractive opportunities for businesses and families in the future! The Town remains a State wide leader concerning the delivery of quality municipal and business assistance. With responsive administrative leaders, quality educational opportunities and business attraction methods that rival larger communities...Hermon is a complete package for any business owner looking for excellence in municipal services 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.

Respectfully submitted,

Scott A Perkins

Scott Perkins Economic & Community Development 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

Hermon.net/Economic Development

PUBLIC SAFETY

FIRE DEPARTMENT FAST FACTS 2020

- In 2020 the Hermon Fire Department responded to 417 calls for service. This represents a 14% increase in calls for service over the previous year.
- COVID-19 has been a specter that has run through nearly every phase of our planning, operations, and service delivery. The impact of this pandemic can not be overstated, and the response to the pandemic by the members of the Hermon Fire Department can not be over appreciated. The HFD has served as a community resource through our Facebook page as well as through the many inquires and calls for assistance in working with the constraints of the virus we have received from members of the community. We have established and maintained cleaning and sanitation protocols that have been put in place both at the Public Safety Building as well as in the Town Hall. We held the first vaccination clinic for CDC 1-A eligible first responders at out Public Safety Building and hope to play a larger role in public vaccinations should the time come. Through all of this, our members have continued to serve and respond to the needs of the community.
- As Maine Emergency Medical Services Licensed First Responders, we provide initial response and care on certain high acuity emergency medical calls for service as well as provide additional back up to transporting services in the Town of Hermon. We are proud of our EMS First Responders that are members of the Hermon Fire Department and serve in this dual role capacity. The value-added service provided to the community is both cost effective and allows for a greater level of patient care.
- Public Education and community outreach continue to be a part of our primary mission. In 2020, we were challenged with the constraints of COVID-19. However, we were able to provide fire and life safety education remotely to students at the Hermon Elementary School. We also held a Halloween drive through Fire Truck of Treat event that was very well attended. We look forward to when we can have greater interaction with the public but will continue to explore innovative alternatives.
- Our Facebook page has continued to be very popular and we strive to provide timely information about the departments activities as well as any special community notifications and real time information. Please subscribe to our page! You can find us at Town of Hermon Fire Department. Currently we have over 5000 followers of our page and we use this platform to not only keep the public informed about the activities of the HFD, but it has also become an excellent tool to keep the public informed of other activities/events in the Town of Hermon
- We continue to have good success with the CodeRED emergency notification system. CodeRED is a free service that is available to Town of Hermon residents that will send you alerts concerning time-sensitive and/or emergency information that may impact your area via phone calls, text messages, email or TDD/TTY devices. With CodeRED you will be notified of Severe Weather Alerts, Missing Persons/Children, Lost/Found Dogs, Evacuation Notices, Road Construction/Traffic Alerts, Natural Disasters, Criminal Activities/Lockdowns/Town Office Closures/Special Events (Election Day), Town Office Due Dates (Taxes, Etc.). Download the CodeRED Mobile Alert app available in the App Store or Google Play OR Text HERMON to 99411 to sign up. DON'T WAIT!! START RECEIVING NOTIFICATIONS THAT COULD SAVE YOUR LIFE!
- The HFD continues to investigate and pursue technologies that will allow for us to better serve our community and keep up with best practices in the Fire Service.
- 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 are handled by our volunteer members who also respond to calls during the week as they are available and able to do so. As recruiting and retaining volunteers continues to be a challenge both in Maine and across the country, it is hoped that we can develop a future staffing plan that will allow for at least one full-time Firefighter/EMT to be on duty 24-hour seven day a week schedule.
- Our members remain our greatest asset and serve our community with dedication and pride day in and day out. Chief Frank Roma



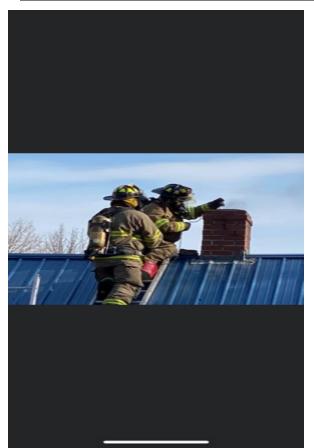
		Incident	Used in Ave.	Average Response Time		
Incident Type		Count	Resp.	HH:MM:SS	Total Loss	Total Value
Fire						
Building fire		17	1	00:8:25	\$5000	
Fires in structures other than in a building		2	2	00:13.23	\$250	\$250
Cooking fire, confined to container		3	2	00:14:07		
Chimney or flue fire, confined to chimney or flue		2	1	00:10:27		
Mobile property (vehicle) fire, other		2	2	00:13:35		
Passenger vehicle fire		5	3	00:13:17	\$8000	\$8000
Road freight or transport vehicle fire		1	1	00:12:49		
Forest, woods or wildland fire		7	2	00:05:45		
Brush, or brush and grass mixture fire		, 1	2	00:07:14		
Grass Fire		2	2	00:11:38		
Outside rubbish, trash or waste fire		1	1	00:21:23		
Construction or demolition landfill fire		1	1	00:15:24		
Special outside fire, other		1	1	00:15:24		
	Tatal Floor				<u> </u>	40.050
	Total Fire:	45	19	00:12:51	\$13,250	\$8,250
Rupture/Explosion		1	1	00.17.12		
Air or gas rupture of pressure or process vessel		1	1	00:17:13		
	Total	1	1	00:17:13		
	Rupture/ Explosion:					
EMS/Rescue						
Rescue, emergency medical call (EMS) call, other		2	2	00:12:04		
Medical assist, assist EMS crew		41	37	00:13:04		
EMS call, excluding vehicle accident with injury		68	66	01:43:07		
Vehicle accident with injuries		7	6	00:11:35		
Motor vehicle/pedestrian accident (MV Ped)		1				
Motor vehicle accident with no injuries		8	8	00:18:36		
Extrication, rescue, other		1				
Extrication of victims(s) from vehicle		2				
Removal of victim(s) from stalled elevator		1	1	00:07:24		
	Total EMS/ Rescue:	131	120	01:02:49		
Hazardous Condition						
Hazardous condition, other		8	8	00:11:56		
Carbon monoxide incident		4	1	00:20:48		
Electrical wiring/equipment problem, other		3	3	00:16:14		
Overheated motor		1	1	00:14:15		
Power line down		27	26	00:08:25		
Accident, potential accident, other		18	16	00:12:25		
Vehicle accident, general cleanup		14	12	00:09:25		
	Total					
	Hazardous Condition:	75	67	00:10:36		

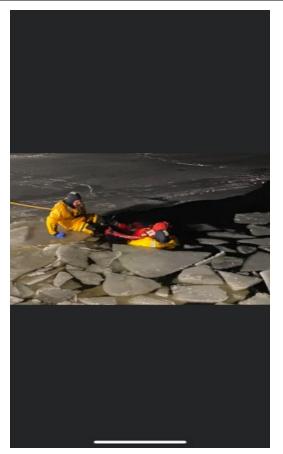
				Average		
Incident Tune		Incident	Used in Ave.	Response Time	Tatalian	Tatal Male
Incident Type Service Call		Count	Resp.	HH:MM:SS	Total Loss	Total Value
Service Call, other		23	23	00:05:55		
Lock-out		1	1	00:30:00		
			T	00.50.00		
Water problem, other		1	1	00:12:02		
Water or stream leak Smoke or odor removal		1 3	1 2	00:12:02 00:12:23		
			1			
Animal problem		1		00:03:48		
Public service assistance, other		1	1	00:15:07		
Assist police or other governmental agency		4	3	00:18:01		
Police matter		3	3 1	00:11:56 00:00:43		
Unauthorized burning Cover assignment, standby, move up		1 1	1	00.00.43		
cover assignment, standby, move up	Total	T				
	Service Call:	40	36	00:08:40		
Good Intent						
Good intent call, other		9	9	00:08:50		
Dispatched & cancelled en route		53				
EMS: Dispatched & cancelled en route		4				
No incident found on arrival at dispatch address		2	2	00:08:21		
Authorized controlled burning		2	1	00:07:17		
Prescribed fire		1	1	00:08:20		
Smoke scare, odor of smoke		3	3	00:17:41		
	Total Good Intent:	74	16	00:10:18		
False Call						
False alarm or false call, other		1	1	00:15:25		
System malfunction, other		3	2	00:19:03		
Smoke detector activation due to malfunction		9	9	00:16:18		
Heat detector activation due to malfunction		1				
Alarm system sounded due to malfunction		6	6	00:15:24		
CO detector activation due to malfunction		5	5	00:17:42		
Unintentional transmission of alarm, other		3	3	00:15:34		
Sprinkler activation, no fire—unintentional Alarm system sounded, no fire—unintentional		1 4	1 4	00:06:27 00:11:09		
	Total False					
	call:	36	34	00:15:33		
Severe Weather				~~~~~		
Severe weather or natural disaster, other Lightning strike (no fire)		8 1	8 1	00:08:50 00:11:56		
	Total Severe					
	Weather:	9	9	00:09:11		
	Total Incident	411	302	00.10.26	\$13,250	\$8,250
	Count	411	302	00:10:36		

Incident Summary by Incident Type

Date Range: From 7/1/2019 To 6/30/2020

Incident Type	Incident Count	Used in Ave. Resp.	Response Time hh:mm:ss	Total Loss	Total Value
Fire	45	19	00:12:51	\$ 13,250	\$ 8,250
Rupture/Explosion	1	1	00:17:13	\$0.00	\$0.00
EMS/Rescue	131	120	01:02:49	\$0.00	\$0.00
Hazardous Condition	75	67	00:10:36	\$0.00	\$0.00
Service Call	40	36	00:08:40	\$0.00	\$0.00
Good Intent	74	16	00:10:18	\$0.00	\$0.00
False Call	36	34	00:15:33	\$0.00	\$0.00
Severe Weather	9	9	00:09:11	\$0.00	\$0.00
Blank or Invalid	48	0	00:00:57	\$0.00	\$0.00
Tot	tals 459	302		\$ 13,250.00	\$ 8,250.00





ANIMAL CONTROL OFFICER

Hermon has handled 192 Calls for the year, most of the calls were of dogs at large, and cats wandering. Three of those calls were for wildlife and I received assistance from the warden service. The most common complaints were of dogs running loose onto properties of others. I would like to remind residents that they are responsible for their animals. An animal owner can be civilly summonsed for Animal at Large, Maine Law Title 7 subsection 3911, if the animal goes onto another person's 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, and dog bites. 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 immediate control.

Please 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 owner can be summonsed with a civil court date and face fines (and you will be subject in paying additional late fees). 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 or we need to contact you, the dog's owner.

2020/2021 Dog Registration Fees are as follows:

\$6.00 for spayed or neutered

\$11.00 for non-spayed or neutered

\$25.00 late fee charge (per dog) is additional to the registration fee, if your dog is not registered before February 1.

The Town and ACO encourages every owner to place their registration tag on the dog's collar. Each tag is issued a number which will help us identify your dog and its home address, should the dog become loose or

found. If we are unable to confirm where the dog may reside or who the owner of the dog is; the dog will be transported to the Bangor Humane Society. The dog owner then **pays a fee to the Humane Society** to retrieve their animal. So please make sure your dog is wearing its tag at all times.

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

Respectfully,

Katie Rogers, Hermon ACO



POLICE DEPARTMENT

To the Citizens of the Town of Hermon:

The year 2020 has been another busy year for Hermon Public Safety / PCSO. We have responded to and investigated approximately 2670 incident complaints.

3 – Abandoned Vehicles 3 – Administrative Delivery 108 – Agency Assists 144 – Alarms 13 - Animal Noise 101 – Animal Problems 10 – Assault 3 – Attempt to Locate 5 – ATV/MC Problem 6 – Bad Check 7 – Bail Search 4 – Burglary 1 - Burglary to M/V 37 – Citizen Assist 3 – Citizen Dispute 26 – Civil 13 – Communications 15 – Court Service 13 – Criminal Mischief 6 – Custodial Intake 4 – Dead Body 3 – Deliver Message 23 - Details 14 – Disorderly 5 - Drugs 80 - Erratic Vehicle Operation 2 - Escort 25 - Family Fight 1 – Fatal Accident 1 – Fire-Vehicle 2 – Fireworks 16 - Found Property 34 - Fraud 1 – Hang-up 911 19 - Harassment 1 – Illegal Burning 218 - Information Complaints 5 - Intoxication 14 – Juvenile Problem 4 – Juvenile Runaway 3 – Littering 1 - Lock Out 2 – Loitering 8 – Lost Property 48 – Motorist Assists 49 - Medical

3 – Mental Health Problem 1 – Misdial 911 8 – Missing Person 13 – Noise Problem 6 - Operating After License Suspension 12 – OUI/DUI 2 - Overdose 2 - PO Service 5 - Parking Problem 142 – PD Accidents 21 - PI Accidents 310 - Property Check 21 – Property Watch 17 – Property Damage 36 – Public Service 1 – Public Indecency 24 - Records Checks 1 – Recovered Vehicle 1 – Resisting 1 – Search Warrant 156 – Special Patrol 1 – SRT Call Out 3 - Suicide Attempt 7 - Suicide Threat 77 - Suspicious 23 – Theft 3 – Auto-Theft 7 – Threatening 40 – Traffic Hazard 36 – Traffic Offense 15 – Training 13 – Trespass 2 – Unsecure Premis 2 – Utility Problem 18 – VIN Inspections 7 – Violation of Release 9 – Violation of Protection Order 12 – Wanted Out 9 – Warrant Arrest 1 – Warrantless Search 16 – Weapon Discharge 477 – Welfare Checks



The total number of complaints for Hermon has decreased slightly from 2928 complaints in 2019, to 2670 complaints in 2020 (decrease of 9%). All in all, there have been minimal changes. Individual complaint numbers still stay fairly consistent and almost equal to previous years. I believe that the decrease in complaint numbers is due to the decrease of self-generated numbers from individual Deputies due to the Covid-19 pandemic. For a period of time Deputies were trying to have limited direct-contact with the public to help protect themselves, the public and the agency related to Covid-19. Businesses, Town Offices and Schools were also shutting down for the same reasons. This led to a decrease in minor traffic stops and traffic enforcement. As everyone began to learn more on how to protect themselves, most businesses have since reopened. Deputies have also begun increasing traffic enforcement while keeping in-mind how to protect themselves and the public.

During 2020 Hermon has seen a fluctuation involving property crimes and Drug/OUI investigations. We have seen the following changes since 2019:

Burglary complaints have had a significant decrease from seven in 2019 to four in 2020. 43% decrease. Theft complaints have increased slightly from twenty-one in 2019 to twenty-three in 2020. 9% increase. Burglaries to M/V complaints have remained unchanged from 2019 to 2020 (total of one incident). 0% change. OUI/DUI Investigations/Arrests have increased slightly from eleven in 2019 to twelve in 2020. 9% increase. Drug Investigations/Arrests have remained unchanged from 2019 to 2020 (total of five incidents). 0% change.

Hermon did investigate three reported Auto-Theft complaints in 2020. Two of these complaints were found to be civil matters and one was legitimate. In this one matter the suspect was arrested shortly after the event was reported and the vehicle was recovered.

This year we continue to take complaints on some of the most popular past telephone scams. During the beginning of the year (during tax season) we were taking similar past reports in regards to Tax Refunds/IRS Scams, where scammers state you owe the IRS money and if you don't pay you will be arrested. A lot of the scammers continue to "spoof" their telephone numbers on caller ID's to help make them appear legitimate.

Some of the new scams we have been dealing with are involving scammers trying to impersonate the Publishers Clearing House Sweepstakes. Scammers are trying to convince individuals that they have won the sweepstakes. They ask that you send them money to have your winnings delivered to you or to pay a taxes on it.

Another new scam that was popular shortly after the Covid-19 pandemic arouse involved scammers filing unemployment in other people's names. This scam was popular all around the nation.

Please also remember that scammers will often try to convince you to pay them in a form of a gift card or prepaid credit card. Legitimate companies will never ask you to do this. If you receive any calls requesting these things please don't give them any information. If you are unsure please give us a call and report the incident. We would be more than happy to assist you with any information that you have received or if you have any questions. It's always easier to call and ask questions before than after you have become a victim. 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.

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!

The Deputies working Hermon 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.

Sergeant Bobbie Pelletier

HERMON VOLUNTEER RESCUE & FIRST AID SQUAD, INC

This year, 2019-20, marks the 52nd continuous year of providing medical services, licensed at the "Basic" level, permitted to the "Paramedic" level, to the Townspeople of Hermon as well as secondary emergency services, when requested, to the surrounding towns of Carmel, Levant, Etna, Stetson, Hampden, Bangor or any other destination we may be sent to.

We have had the privilege of answering 594 paged "911" calls for help, aid and assistance, this would be 97 calls more than last year. Of the 594 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 included such calls as driver training, vehicle maintenance runs, fuel trips, drug re-supply runs, other medical re-supply runs or simply running down to the store for lunch. PRCC, the Penobscot Regional Communications Center, is extremely busy and the Hermon Ambulance Service does not generate numbers for any manufactured calls as our budget is not dependent on increased call volume numbers.

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 a few hundred hours, 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 Townspeople 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 to two people, 24 hours a day, 7 days a week, 365 days a year. The town has generously donated funds to cover the Commitment Board Matrix. This covers the basic minimum hours needed to cover 24/7/365 with two people. The remainder of the payroll is still covered by the Service itself. 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, there are our "B" and "C" crews who, when the pager is activated, and the "A" crew responds, the "B" or "C" crews gravitates towards the station for the next call or calls. We currently have 38 members listed on our roster. We are proud to say that ten of these members are licensed at the "Paramedic" level as well as four licensed at the "Advanced" level, all ALS certified. Nineteen members are



licensed at the "Basic" level and five are "Drivers", who are First Aid Trained, CPR certificate holders and AVOC certified. All the members listed on our roster are truly, your "Hometown Heroes".

This was the year that Covid 19 reared its ugly head. Several of our members who have small children, underlying health concerns or employers who did not want their employees to participate, literally in the face of Covid, have taken a leave of absence for the duration. We certainly understand these reasons and hope that when this is over, they find their way back to the Service they have put so much time into.

Agreements with the Bangor Fire Department and Capital Ambulance to provide Advanced Life Support Services (ALS) when needed and requested. We are also a member of the Penobscot County Mutual Aid Compact that helps with the surrounding Towns 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 the additional help, aid or assistance.

We would also like to thank the Hermon Fire Department, licensed at the "Basic First Responder" level for assisting us when needed, 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 patient and making sure our vehicles get back to the station 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 folks from the Fire and Sheriffs Departments are assisting and watching our backs. Thanks also goes to PRCC, (Penobscot Regional Communication Center), our dispatching entity which provides all the 911 services needed to enable us to reach our destination in an expedient and efficient manner. They are truly a group of dedicated professionals, which not only we, but all other emergency services have come to rely upon. Speaking of reaching our destinations, day or night, we find your house by the numbers on your mailboxes, houses or a number sign at the end of your driveway. Over the last few years these numbers have been disappearing at an alarming rate. Please, Please, take care of this critical time consuming problem. It could literally be the difference between "Life and Death". Thank you very much.

A very special thanks goes to the citizens of the 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 to improve its methods for responding to emergency calls and issues. Our goal is to maintain a high level of service with an accurate tracking system, while keeping up with daily issues for residential and road work. This proactive approach will provide a smooth resolution and timely result to residents' issues while using local contractors to assist.

The Hermon Public Works took delivery of a 2009 International Wheeler with Schmidt Hopper Sander with a 600 gallon liquid calcium system.



As you all know, 2020 was a tough year due to the Covid pandemic. Public works adapted and kept crews working to take care of the town roads and needs.

The Public Works crew was very busy this past winter, as there were a lot of little storms. We had 32 plowable events and numerous call outs for black ice and drifting snow. Our crew maintains the north side of town, which is the most challenging section of town. This section of town has two of the worst hills and a very high volume of traffic. Total product used between Public Works and the plowing contractor was 6398 yards of sand and 1874 tons of salt. In the winter we keep a salt/sand mix pile outside town for residents to use. This is located on the left side of the sand shed outside. We ask that you get this mix from outside the building. For your safety, please do not go inside the building. In Southern Maine, a resident was killed by the pile collapsing on them when they were inside the building. Again, please stay out of buildings.

During the summer we replaced multiple cross culverts and driveway culverts, along with ditching and roadside brush cutting prior to the paving of roads. Public works worked very hard at addressing residential issues, as well as working on brush cutting in and around the cemeteries. We installed multiple new road signs and fixed existing ones. We put in and took out the docks at Jackson Beach, and maintained the bathrooms throughout the summer.

Also, please be aware 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



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RECREATION, SCHOOLS and COMMITTEES & AFFILIATIONS



HERMON PARKS & RECREATION



What a Year! Hermon Recreation Department provides quality diverse programming from youth to senior citizens with a focus on fun, physical and mental activities and social interaction provided in a safe, supervised and structured environment. Hermon Recreation continues to be fiscally responsible maintaining budget controls while looking for ways to grow our programming and attendance.

BEFORE & AFTER CARE/ SUMMER CAMP

Hermon Recreations Before & After Care program continued to grow at a significant rate of over 20% for the second straight

year. This is due in part to the reputation that the program has in our community for safety, educational activities and fun under the directorship of Lindsey Ouellette. Our growth has caused the program to have a waiting list based on the space in which we operate. Our staff increased their knowledge this year by going through several DHHS programs such as mandated reporting, and behavior & inclusion training, along with CPR training. We also attended local and state training meetings throughout the year. One of the most beneficial is the MASN annual professional development certification course. In 2020 our Before & After Care Director Lindsey was to attend the National Afterschool Alliance Conference in Washington D.C. unfortunately the conference was cancelled due to COVID-19. Lindsey however was able to attend the presentations virtually through Zoom sessions in March and April gaining some very valuable tools to grow professionally and expand our programming.

Due to COVID-19 Hermon Recreation had to discontinue our Before & After School program due to a State mandated shutdown. We went to work immediately on offering virtual programming which we linked on our website Hermonrec.com. We kept involved with our Facebook page to stay engaged with the community. Lindsey also helped to deliver meals to children in the community. Professionally both the Director



Mary Cameron and Before & After Care Director Lindsay Ouellette stayed informed with any changes to COVID-19 protocols and guidelines by attending virtual State meetings with MRPA. Both also attended numerous zoom sessions on virtual programs to offer the community and professional development.

SUMMER CAMP

Summer camp 2019 was divided between the Hermon Elementary School and Hermon Middle School. The program had approximately 90-100 attendees daily. We offer a safe and fun atmosphere in which children have scheduled arts & crafts, STEM projects, sports and free play. This summer we had presentations from Frog town puppeteer and STEM interactive presentations. We also had field trips to Alfond Ice Arena, Dew Haven Zoo, Peaks Kenny, Bangor Bog Walk and Sweet frog, and Alpaca Farm.

Summer Camp 2020 was postponed until July due to COVID-19 Guidelines.

YOUTH SPORTS/ACTIVITIES

For the 3rd straight year Hermon Recreation youth sports saw a growth at a rate of 10%-15% with over 400 children participating in our programs. The program made changes to the PreK-K cohort modeling after National Sports recommendations with a focus on fundamentals. One of the changes made was to soccer where the High School, Middle School and local travel programs under the guidance of the varsity coaches instructed the players.

Hermon youth football is one of the largest programs in Northern Maine with 5 teams and over 170 children participating. The 2019 season was run by High School Varsity Coach Kyle Gallant. The tackle football program organized a fundraiser and again raised over \$8,000 towards the program expenses. The program was also the recipient of a \$500 award from Shaw's Supermarket. Hermon Recreation was also fortunate again to have Pro Football Player Mike Devito offer a free Youth Pro Skills Camp.

Tri Town Cheer made Hermon their home in the 2019 cheer season. We are much honored to offer this



wonderful program which is coached by High School Varsity cheer coach Kristi Reed. Kristi also organized our youth cheer program for the second straight year.

Basketball continues to also see tremendous growth in the grade levels Prek-4th grade. We followed National Sports recommendations in basketball season which lead to increased fundamental skills in the players.

These sports programs are made possible through sponsorship of numerous local businesses.

The Track & Field spring program was cancelled due to COVID-19.

The Father Daughter Dance for the 3rd straight year grew to over 450 in attendance. This is one of our most popular programs. It is a fun filled night filled with dancing, pictures and treats.

The Hermon Recreation Summer Sizzler presented by Danforth's Supermarket and Pottle's Transportation was held on a day in which the temperatures reached over 90 d which unfortunately led to low attendance numbers for the second year in a row. There were games, bounce houses and entertainment by Mad Science, Morita's School of Dance and a local band. We also had a live feed by a local radio station. The highlight of the day was once again an amazing fireworks show by Central Maine Pyrotechnics.

SENIOR PROGRAMMING

Still young at heart our local seniors participate in a variety of weekly fun and entertaining activities including game day, luncheons, bowling and arts & crafts. In the summer of 2019 the seniors took a day trip to Boothbay Harbor for a guided tour of the Botanical Gardens and also a trip to Lakewood Theater for lunch and to watch the play "Chicago". Once again the fire station and Chief Roma held a BBQ for the group which is one of their favorite activities. There were numerous themed lunches at Halloween, Christmas and Valentines Day. Hermon Recreation



partnered this year with Danforth's Supermarket and the Hermon Baptist church to have our senior group attend their free monthly dinners. The community dinners are great ways to have our senior group socialize. Our senior program has been suspended due to COVID-19.

RECREATION FIELDS

In the fall of 2019 the recreation trial between Hermon Elementary School and High School was completely reconstructed. The project took one month to complete and has a completely new look. Since the reconstruction there has been increased activity on the trail, everything from walking, biking and snow



shoeing. The trail became a very valuable asset to the town during the Covid restrictions.

Hermon Recreation continued the field maintenance of the football and soccer field with seeding and fertilization.

A special thank you to Gardner Construction and Fine Line Paving for their generous donation of material and man hours to updating the Little League area with new

siding, roof and entry way. Gardner construction also removed the old outdated tennis courts. We would also like to thank the Hermon Little League players who volunteered their time to paint a storage shed.

The spring of 2020 gave us a lot of challenges due to COVID-19 however we strongly believe that by following the guidelines and restrictions that Hermon Recreation can still offer quality programming in the summer and fall of 2020.



HERMON SCHOOLS

Challenge is dressed in opportunity's clothes!

The pandemic has been quite challenging for our schools but we will surely come out stronger because of it.

We wish Mr. Gonyar the best in retirement. Jim Chasse (me), is in his first year as superintendent, his first teaching job was in Hermon many years ago and he is happy to be back, and to see such tremendous growth.

The school system has done some incredible work given COVID restrictions. First, HSD has increased its technology to become a 1:1, K-12 computing environment. Federal funds allowed us to enhance our network capacity, implement on-line learning platforms, and prepare teachers for remote instruction.

The fall athletic season was not everything we had hoped for but students were still able to compete and compete they did! Our teams were all very competitive and many were tops in the region. We are now home to many students and coaches who received regional and New England recognition.

The pandemic allowed us to apply for grant funding to help with essential worker childcare. We were able to fund thousands of dollars for those displaced due to our hybrid schedule. The Bangor YMCA also established a temporary day program at the Morgan Hill Event Center to help our community. We were also able to secure Hermon Mountain for two days per week to provide hybrid schedule opportunities. HSD enhanced Indoor air quality, including air exchange units at PADS and air purifiers around the system. The same grants funded more outdoor educational opportunities, additional teacher time, foodservice equipment, and personal protective equipment.

So, while education during a pandemic has been challenging, this generation of students will use their newfound resiliency and life lessons to better the world. We recognize all our employees for their work, they are exceptional!

2019-2020 highlights:

Hermon High School. We are proud of our multiple pathway work for students. This past year we had our very first Presidential Scholar. We advanced our work with our Civil Rights team. HHS graduation went very well given all the required changes required due to COVID-19. The school met its attendance goals through February before the March remote learning state requirement.

Hermon Middle School is proud of how the staff responded to remote learning. Teachers have been diligent in shifting to the mindset of Student Learning Objectives. Our attendance goals were met through February, we had our first Show Choir, first Builders Club, our math teams continued to do very well and we have a regional spelling bee champion.

The **Patricia A. Duran School** is proud of its rollout of the Bridges Math program (data and student engagement supports success!), teacher leaders, and tier-II support for behavior was excellent, and there was an increase in course requests. The staff showed great professionalism during our transition to remote learning and persevered through the process of implementing SeeSaw, our school-wide remote platform. The school has added an Assistant Principal due to our enrollment increases and this has been very helpful for staff and students. The school replaced a very old boiler system this past summer and updated fire sprinklers.

We continue to follow our capital improvement plan to keep your buildings attractive and up to date. We are excited about the possibility of a community track installation at HHS.

We appreciate the support of the school committee, the town council, and the citizens of Hermon as we progress our educational system to new heights.

We can't wait to get students back EVERY DAY IN PERSON!

GO HAWKS!

Jim Chasse Superintendent

ECOTAT TRUST

Ecotat Gardens and Trails continued to grow as a valuable community asset.

2019 Summer Events at Ecotat included:

- Hermon Steel Pan Drums concert
- Sebasticook Valley Community Band concert
- Six Basin Street concert

Spring 2020 hit us with the pandemic and we were unable to schedule any concerts for summer 2020. However, that did not stop the work of the dedicated volunteers who continued to maintain the gardens. The weekly tasks of mowing, weeding, planting, mulching, deadheading and working on the trails could be accomplished while maintaining social distancing guidelines.

Tinkergarten continued to hold their children's nature-based learning sessions at Ecotat until spring 2020 when the pandemic forced them to suspend their children's classes.

We were honored to take part in the Yellow Tulip Project by collaborating with Hermon High School's Hawks 4 Change. Yellow tulips were planted with a ceremony taking place on October 16 at the Hope Garden at Ecotat. This community project took place in October 2019 to recognize World Mental Health Day and to raise awareness of suicide. Hope Gardens throughout Maine aim to bring communities together to collectively smash the stigma of mental illness. After a long winter, tulips remind us of hope and spring renewal. Unfortunately, COVID-19 has only exasperated the crisis, dramatically increasing those affected by mental illness in 2020.

The Maine DOT project continued to move forward and it was confirmed that the Crosby House would have to be demolished in order to accommodate the road widening project. Although it saddens us to lose the Crosby House, we understand and appreciate the goal of improved safety at the intersection.

With limitations on many social activities, especially indoor events, we were delighted to observe more visitors to Ecotat in 2020. We hope this trend continues and we look forward to more visitors in 2021!



The gardens provided a beautiful backdrop for numerous photo sessions at the gardens including prom, family, children, and graduation photos.

Bridal or baby Shower? Small wedding? For a small fee, you can have your gathering at Ecotat. Contact us for more information.

Photo submitted by Mary Deane

Trustees and volunteers continue to work on goals for maintaining and improving the gardens and nature trails 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, but please contact us for consideration of other times that can be arranged. There are plenty of tasks to do in the display gardens and woodland trails.



Photo submitted by Kristine Selleck

As a non-profit organization, we welcome and depend on the support and donations of visitors, community members, and businesses who appreciate our presence and our efforts to preserve this beautiful natural habitat for everyone to enjoy.

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

Ecotat Trust Board of Trustees

Photos below submitted by Mary Deane





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

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

Report not Submitted



Rachel Grass Finance Director/Tax Collector

Supplemental Taxes & Abatements

as of 6/30/2020

SUPPLEMENTAL TAXES

Real Estate

Personal Property

2019 RE 4054 Clearview Estates Association \$302.15 NONE

ABATEMENTS

Real Estate

357	2018	AUTOMOTIVE REALTY COMPANY INC	221.56
2856	2019	BICKMORE, GLORIA J	339.31
118	2019	CARLE, KENNETH F III	495.19
3818	2019	HERMON PROPERTIES LLC	3,249.29
483	2019	JP MORGAN CHASE BANK, NATIONAL ASSOCIATION	1,556.30
2295	2019	KESSLER FAMILY TRUST THE C/O MICHAEL F & CATHERINE M KESSLER	239.80
1566	2019	LEACH, SCOTT A	1,836.87
1475	2019	MERRICK, CAROLYN HEIRS OF	95.92
1624	2019	PERKINS, MICHELE G	29.98
1418	2019	RICHARDSON DEVELOPMENT CORP	248.19
4054	2019	RPM GROUP	302.15
4047	2019	SAL, LLC	302.15
4011	2019	SEARLES, PAIGE A & NICHOLASS A	453.22
4003	2019	SEVERANCE, LAWRENCE N & LINDA J JT	597.10
3988	2019	TED MCLEOD INC	2,056.29
1744	2016	TREMBLAY, BRIAN G	\$1,111.20
1744	2017	TREMBLAY, BRIAN G	\$1,354.20
1744	2018	TREMBLAY, BRIAN G	\$1,104.32
447	2019	TWEEDIE, ALAN L	197.84
551	2019	WEATHERBEE, KEVIN W & BARBARA J	\$806.93
2204	2019	WEATHERBEE, KEVIN W & BARBARA J	\$183.45

ABATEMENTS

Personal Property

371	2014	ALEXANDER TINA	75.60
371	2015	ALEXANDER TINA	3.60
371	2016	ALEXANDER TINA	3.60
371	2017	ALEXANDER TINA	12.20
371	2018	ALEXANDER TINA	11.60
151	2013	BICKMORE ELECTRIC	11.81
151	2014	BICKMORE, BRIAN	12.00
151	2015	BICKMORE, BRIAN	12.00
151	2016	BICKMORE, BRIAN	12.00
151	2017	BICKMORE, BRIAN	84.18
151	2018	BICKMORE, BRIAN	71.92
450	2017	CALDWELL, MELINDA	53.68
147	2014	JOKE ERECTORS INC	60.00
147	2017	JOKE ERECTORS INC	10.98
147	2018	JOKE ERECTORS INC	10.44
147	2019	JOKE ERECTORS INC	14.39
451	2016	MCPHERSON, EMILY	1.80
451	2017	MCPHERSON, ERIN	35.38
451	2018	MCPHERSON, ERIN	29.00
145	2014	MONSON TRANSPORT INC	24.00
145	2015	MONSON TRANSPORT INC	20.40
145	2016	MONSON TRANSPORT INC	20.40
512	2019	NORTHEAST WINDOW TINTING	35.97
142	2013	P & S CONSTRUCTION INC	23.82
142	2014	P & S CONSTRUCTION INC	72.00
142	2015	P & S CONSTRUCTION INC	72.00
142	2016	P & S CONSTRUCTION INC	72.00
142	2017	P & S CONSTRUCTION INC	73.00
357	2013	PANIK SWITCH CYCLES	61.93
357	2014	PANIK SWITCH CYCLES	51.60
357	2015	PANIK SWITCH CYCLES	58.80
371	2013	TASTY TREATS	3.57
467	2019	TIAA COMMERCIAL FINANCE, INC	286.56
321	2013	TIPS AND TOES	17.87
321	2014	TIPS AND TOES	18.00
321	2015	TIPS AND TOES	18.00
321	2016	TIPS AND TOES	18.00
321	2017	TIPS AND TOES	18.30
321	2018	TIPS AND TOES	17.40
294	2019	WARD, CLINTON D JR & SHARON B	263.78
822	2019	WELLS FARGO VENDOR FINC'L SERV LLC	785.35

UNPAID REAL ESTATE TAX

AS OF 6/30/2020

Acct	Name	Year	Due
1368	R ADAM'S AUTOMOTIVE LLC	2019	4,906.31
1710	R ADAMS, RANDAL & RICKY	2019	2,962.73
171	R ADC HOLDINGS LLC	2019	323.73
289	R ADC HOLDINGS LLC	2019	2,591.04
2156	R ALLEN, JANET M	2019	559.93
1626	R AMERICAN HOME MORTGAGE ASSET TRUST 2007	2019	1,304.51
594	R ANDERSON, ERNEST M HEIRS OF	2019	86.33
3344	R BANGOR HERMON RAILYARD INC	2019	1,886.03
3345	R BANGOR HERMON RAILYARD INC	2019	1,720.57
1104	R BART, WILLIAM	2019	459.22
1098	R BART, WILLIAM E	2019	1,962.76
1285	R BASSETT, JESSICA L	2019	1,133.06
1039	R BELL, MICHAEL D	2019	656.42
491	R BEYLERIAN, ALFRED J & CANDACE E	2019	9.59
1305	R BISHOP, ANN L	2019	550.34
1140	R BLAKE, FRANK H & SUSAN M JT	2019	0.90
3552	R BOUCHARD, BRENDA	2019	1,986.74
545	R BOUCHARD, RICHARD P	2019	1,218.18
3356	R BOUCHARD, RONALD	2019	2,569.46
1977	R BRITT, THOMAS J	2019	4,472.27
3837	R BRUSHFIRE, LLC	2019	28,999.01
1670	R BRYANT, WILLIAM C & DARCEL S	2019	1,000.00
1434	R BUCKINGHAM, DON P & PATRICIA	2019	918.43
1532	R BUDGE, JEFFREY A & LAURIE	2019	1,429.21
1674	R BURGESS, RICHARD C	2019	808.13
1975	R BURGESS, RICHARD C	2019	1,876.44
1675	R BURGESS, RICHARD C & PAULA H	2019	5,938.65
87	R BUSHEY, SUE A	2019	434.04
736	R BYERS, JEFFREY A	2019	489.19
737	R BYERS, JEFFREY A	2019	768.56
3034	R BYERS, JEFFREY A	2019	311.74
1976	R BYERS, JEFFREY A & BRENDA M	2019	2,702.55
2106	R BYERS, JEFFREY A & TIMOTHY A	2019	302.15
1921	R CANNON, PETER J & CHAGNON, TANYA L	2019	2,127.03
1980	R CHAMBERLAIN, STEVEN	2019	179.85
2380	R CHARETTE, MELISSA M & STEVE	2019	800.22
19	R CHASE, FLETCHER, HEIRS OF	2019	248.19
75	R CLARK ROAD PROPERTIES LLC	2019	936.42
1276	R CLARK ROAD PROPERTIES LLC	2019	1,170.22
4054	R CLEARVIEW ESTATES ASSOCIATION	2019	302.15
1595	R COFFEY, ROBERT L	2019	206.43
291	R CONDOR REALTY LLC	2019	2,968.72
3814	R CONNOLLY, DOUGLAS G	2019	377.69
			51

Acct	Name	Year	Due
831	R COVEY PROPERTIES, LLC	2019	3,772.05
3036	R COWAN, SHAWN &	2019	1,309.45
560	R CRONK, JEFFREY	2019	1,710.82
1247	R CRONK, MICHAEL	2019	223.25
145	R CROWE, EKATERINE V	2019	359.70
1764	R CSGHERMON LLC	2019	1,804.50
1777	R CSGHERMON LLC	2019	5,776.78
1791	R CSGHERMON LLC	2019	3,620.98
3717	R CSGHERMON LLC	2019	1,933.99
3718	R CSGHERMON LLC	2019	1,758.93
2918	R CUSHMAN, TRACIE A & DAVIS, JOSEPH T JT	2019	2,218.15
1455	R CUSSON, DONALD G & DEBRA J	2019	730.19
1659	R DAVIS, LINDA S	2019	1,152.24
1658	R DAVIS, PHILLIP W HEIRS OF	2019	411.26
95	R DAVIS, STACI L	2019	1,357.27
3171	R DAWSON, JON F	2019	386.08
1107	R DEBRAAK, JIMMY & REBECCA	2019	772.16
501	R DEMMONS, GERALD A & PENNY L	2019	646.26
3161	R DICENZO THOMAS INC,	2019	6,764.76
1811	R DONNELLAN, WESLEY	2019	328.53
1813	R DONNELLAN, WESLEY	2019	365.70
1810	R DONNELLAN, WESLEY E	2019	538.35
1815	R DONNELLAN, WESLEY E	2019	420.85
1820	R DONNELLAN, WESLEY E	2019	318.93
1821	R DONNELLAN, WESLEY E	2019	782.95
1822	R DONNELLAN, WESLEY E	2019	515.57
1282	R DORR, ALAN HEIRS OF	2019	255.39
1283	R DORR, ALAN HEIRS OF	2019	381.28
1293	R DORR, ALAN HEIRS OF	2019	1,238.57
1287	R DORR, ALAN HEIRS OF & P OVERLOCK & M MOYERS	2019	187.04
1614	R DORR, ALAN HEIRS OF & P OVERLOCK & M MOYERS	2019	206.23
2087	R DORR, ALAN HEIRS OF & P OVERLOCK & M MOYERS	2019	357.30
1278	R DORR, ALAN R & SANDRA A JT	2019	929.23
427	R DORR, ALAN R & SANDRA ANN JT	2019	621.08
539	R DORR, DANNY R	2019	2,385.51
2519	R DORR, KATHY	2019	154.67
4027	R DORR, KATHY	2019	286.56
228	R DORR, SANDRA A	2019	1,557.50
1280	R DORR, SANDRA A	2019	2,586.24
2256	R DORR, SANDRA A	2019	419.65
2518	R DORR, SANDRA A	2019	423.25
2536	R DORR, SANDRA A	2019	1,392.04
2744	R DORR, SANDRA A & KATHY L JT	2019	2,292.49

UNPAID REAL ESTATE TAX

As of June 30, 2020 $\,\sim$ continued \sim

Acct	Name	Year	Due
3927	R DORR, SANDRA ANN	2019	422.05
1241	R DORRAL CORPORATION	2019	1,499.95
563	R DOUGHTY, CLIFFORD L	2019	997.57
1382	R DOW, SHERRY	2019	2,833.24
1568	R DUCHESNE, DEVIN C	2019	479.60
538	R DUNIFER, GAIL	2019	581.52
2531	R EDGECOMB, CARLTON F HEIRS OF	2019	2,736.12
1176	R ELLIS, RHONDA M	2019	1,713.37
1473	R ENOS, VALERIE G	2019	1,469.97
57	R F AND S REALTY TRUST	2019	845.30
1663	R FABER FARMS TRUST DATED JULY 16, 2016	2019	7,380.75
1192	R FALOON, MARY	2019	269.78
1602	R FARRAR, ANDREW J	2019	187.04
1604	R FARRAR, ROBERT & JEANETTE	2019	1,215.79
3839	R FOUR WOOD LLC	2019	419.65
3840	R FOUR WOOD LLC	2019	306.94
3841	R FOUR WOOD LLC	2019	434.04
3842	R FOUR WOOD LLC	2019	406.46
3843	R FOUR WOOD LLC	2019	452.02
1712	R FRENCH, DARRELL B	2019	116.30
1711	R FRENCH, DARRELL B & WILSON-FRENCH DIANE L &	2019	1,815.29
889	R FRYE, JOSHUA J & KAYLA L	2019	388.48
890	R FRYE, JOSHUA J & KAYLA L	2019	16.79
573	R GAGNON, THOMAS A	2019	3,643.76
842	R GALLANT, JAMES D & SARA JT	2019	2,889.59
911	R GILKS, BRUCE	2019	1,865.64
3382	R GOPHER RIDGE RV PARK LLC	2019	1,134.25
1706	R GOULD, SANDRA HEIRS OF	2019	364.50
1320	R GRAFFAM, JESS TYLER & DAVID B JT	2019	1,093.49
1802	R GREEN, JAMES A & CHARLENE D	2019	1,166.63
1041	R GUPTILL, DONNA J	2019	1,577.88
385	R HALLOWELL, WESLEY & LINDA-LOU	2019	110.31
1090	R HAMILTON, CLARENCE L	2019	533.79
3148	R HANSEN, JOEL & GAYLE TREWORGY	2019	2,157.00
3607	R HARTT, MARY DYSART & MICHAEL G	2019	2,222.95
38	R HARVEY, BLAINE D	2019	1,755.34
1502	R HERMON MHP LLC	2019	9.59
1503	R HERMON MHP LLC	2019	154.67
1508	R HERMON MHP LLC	2019	161.87
1509	R HERMON MHP LLC	2019	109.11
1511	R HERMON MHP LLC	2019	136.69
1512	R HERMON MHP LLC	2019	109.11
1514	R HERMON MHP LLC	2019	149.88

Acct	Name	Year	Due
1518	R HERMON MHP LLC	2019	105.51
1519	R HERMON MHP LLC	2019	129.49
1520	R HERMON MHP LLC	2019	109.11
2027	R HEWES, DANA	2019	16.79
519	R HICKS, SHAWN K & ANGELA L JT	2019	2,308.08
1730	R HIGGINS, DEBRA A	2019	808.13
1421	R HINCHLIFFE, THOMAS W	2019	2,201.36
1972	R HOLLAND, TINA R	2019	1,280.53
32	R HOMAN, GEOFFREY T	2019	136.69
376	R HOMAN, GEOFFREY T	2019	1,004.76
383	R HOMAN, GEOFFREY T	2019	11.99
2936	R HOPKINS, MICHAEL L	2019	4,941.08
808	R JACOBSEN, PAMELA	2019	413.66
284	R JD NEWCOMB PLUMBING & HEATING LLC	2019	2,647.39
11	R JEWETT, NANCY	2019	2,215.75
4050	R JM CONSTRUCTION INC	2019	123.50
716	R JOY, PAULA DYSART	2019	2,923.01
1257	R KEIRSTEAD, DWIGHT D	2019	470.01
1645	R KILCOLLINS, FRED	2019	630.67
1201	R KJM PROPERTY MANAGEMENT LLC	2019	1,118.67
543	R LANE, KAELYN	2019	1,965.16
2489	R LAROCHELLE, DUSTIN R & NICOLE L	2019	2,137.16
2071	R LEBRETON, WAYNE A	2019	3,643.76
2594	R LEIGHTON, ROBERT L	2019	1,628.24
152	R LETURE, RICHARD A & PATRICIA A	2019	872.87
552	R LIBBY BROTHERS INC	2019	589.91
3174	R LIBBY BROTHERS INC	2019	384.88
1846	R LOVE, DANIEL R & ANN-MARIE E JT	2019	1,567.09
3045	R MADPROP LLC	2019	1,083.90
2418	R MARSH, EDWARD & DEBBIE	2019	225.41
2393	R MARSH, EDWARD H JR & DEBBIE JANE	2019	4,618.55
1025	R MARTIN, DARREN	2019	498.78
1027	R MARTIN, DARREN	2019	299.75
1472	R McCANN, DENISE M	2019	1,653.42
1575	R McCUE, KENNETH	2019	958.00
381	R McMULLAN, GAIL	2019	515.57
935	R McPHERSON, JOSH	2019	151.07
1489	R McTIGUE, ERWIN	2019	34.77
1490	R McTIGUE, ERWIN	2019	1,529.92
1491	R McTIGUE, ERWIN	2019	1,189.41
2315	R McTIGUE, ERWIN	2019	339.32
298	R MECHANICAL SERVICES INC	2019	3,296.05
246	R MERRILL, SHEILA G HEIRS OF	2019	1,514.34

Acct	Name	Year	Due
819	R MERRY, DEBRA TRUSTEE FOR	2019	2,760.10
1029	R MESSERVEY, ALLEN R & JENNIFER J JT	2019	1,953.17
829	R MEUCCI, WILLIAM T LIVING TRUST FOB TIMOTHY M	2019	1,322.05
1094	R MICHAUD, LIBBY R & FOLSOM, KYLE M JT	2019	2,908.77
56	R MILLER, TODD A	2019	772.15
2025	R MOBILE CONCRETE PUMPING INC	2019	4,016.65
1115	R MOORE, TAMMI J	2019	594.70
1779	R MORRILL, CLYDE A JR	2019	491.59
823	R MORSE, JAY P & NICOLE	2019	2,127.03
1	R MORSEHEAD, EDMUND J & SUZANNE A	2019	1,350.07
1548	R MURPHY, DENNIS J JR & LORELEI J JT	2019	9,284.25
1573	^R MURPHY, DENNIS J SR & ELEANOR M LIVING TR 4/5/05	2019	1,639.03
1536	R MURPHY, MATTHEW	2019	510.77
2189	R MURPHY, MATTHEW	2019	681.03
672	R NEXUS REAL ESTATE HOLDINGS, LLC	2019	700.00
1528	R OLIVEIRA, ERICA	2019	835.70
902	R OLIVER, CRAIG D	2019	718.20
1469	R OLIVER, CRAIG D	2019	2,678.57
1608	R OLIVER, CRAIG D	2019	1,528.73
1641	R OLIVER, CRAIG D	2019	1,910.01
2682	R OLIVER, CRAIG D	2019	594.70
3323	R OLIVER, CRAIG D	2019	3,320.03
402	R OSBORNE, DAVID & DENISE JT	2019	2,764.89
610	R OXLEY, JOANNE E	2019	1,683.40
582	R PAGE, PATRICIA A	2019	701.60
1307	R PEMBROKE, GEORGE MRS.	2019	992.77
635	R PENOBSCOT SNOWMOBILE CLUB	2019	1,624.65
1632	R PERKINS, JODY L	2019	1,321.30
1202	R PERRY, DAVID	2019	154.67
2734	R PHILLIPS, GERALD	2019	742.18
1269	R PHILLIPS, JOSHUA	2019	148.68
1541	R PINKHAM, ALAN R	2019	347.82
2032	R PIPES, RAY F & TERESA M	2019	419.65
1318	R PLEASANT HILL CAMPGROUND LLC	2019	1,981.95
1319	R PLEASANT HILL CAMPGROUND LLC	2019	2,109.04
1321	R PLEASANT HILL CAMPGROUND LLC	2019	64.75
1637	R PLEASANT HILL CAMPGROUND LLC	2019	3,233.70
3319	R PLEASANT HILL CAMPGROUND LLC	2019	348.91
3420	R POISSON, DONALD J & CAROLYN L	2019	3,129.39
722	R POTTLE, BARRY E	2019	1,251.76
1178	R RAMBO, RUTH A	2019	445.30
3393	R RAYMOND, BRIAN A & KENDRA W JT	2019	3,991.47
3410	R RBM INC	2019	27.58
			55

Acct	Name	Year	Due
3995	R REESE CO	2019	357.30
302	R REHOBOTH LAND HOLDINGS, INC	2019	2,969.92
2761	R RF DEVELOPMENT LLC	2019	1,073.11
3412	R RICHARDSON DEVELOPMENT CORP	2019	302.15
1565	R RICHARDSON, TIMOTHY B JR	2019	2,016.72
2965	R RICIGLIANO, IAN	2019	323.73
449	R RICIGLIANO, IAN J	2019	1,467.58
1787	R ROBERTS, BARRY C & PAULA J	2019	752.97
1762	R ROBERTS, STEPHEN P SR	2019	1,441.20
886	R ROBINSON, HAROLD D	2019	609.54
1481	R RUSSELL, THOMAS J	2019	587.51
3293	R RYAN REALTY LLC	2019	9,003.29
195	R SCHWAN'S SALES ENTERPRISE	2019	6,274.37
1542	R SHERWOOD, JEAN M	2019	613.89
146	R SHORO, JERI-LYN	2019	1,357.27
2185	R SINCLAIR, DOUGLAS L &	2019	145.08
55	R SMALL, PRISCILLA	2019	563.53
1452	R SMITH, GARY &	2019	2,092.26
873	R SMITH, JONATHAN	2019	1,665.41
874	R SMITH, JONATHAN	2019	45.56
397	R SMITH, STEVEN E	2019	1,698.98
1963	R SMITH, STEVEN E	2019	406.46
2562	R SOUCY, MICHAEL J	2019	358.50
2563	R SOUCY, MICHAEL J	2019	3,348.81
2564	R SOUCY, MICHAEL J	2019	339.32
2687	R SPAULDING, LEON W	2019	2,957.93
281	R SPRINGER, LAWRENCE	2019	12,349.70
655	R STETSON LAND & TRADING COMPANY LLC	2019	125.90
656	R STETSON LAND & TRADING COMPANY LLC	2019	91.12
2403	R STOCKER, RUSSELL E	2019	3,119.80
1345	R T PROPERTIES	2019	509.58
1156	R TAMBLING, JOEL R	2019	701.42
1209	R TAYLOR, CASEY J	2019	1,792.51
2237	R THAYER, BERNARD JR	2019	4,267.24
429	R THIBODEAU, STEPHEN C	2019	309.34
3743	R THOMAS, NIKKI L	2019	3,239.70
500	R TILLIE LLC	2019	1,576.69
3657	R TRAFTON, CARISSA	2019	109.11
1744	R TREMBLAY, BRIAN G	2019	522.76
1097	R TREWORGY, GRACE C TRUST	2019	2,085.06
1828	R TRUDEL, BRENDA	2019	1,377.65
1754	R VALLEY SATELLITE, INC	2019	2,086.26
1302	R VIRGO LLC	2019	1,448.39

Acct	Name	Year	Due
1451	R WAIN, AMANDA A	2019	285.38
2328	R WATSON, GREGORY B	2019	3,679.73
1002	R WEBER, HURLEY R HEIRS OF	2019	321.33
740	R WERNER, JASON R & DIANNA L	2019	2,944.74
2590	R WESCOTT, LINDA L	2019	1,028.74
4020	^R Wicklow Home Builders Inc	2019	336.92
3890	R WICKLOW HOME BUILDERS, INC	2019	341.72
2753	R WILSON, AMY & FRANK	2019	194.24
237	R WILSON, KERRY P & KEITH D	2019	5,315.17
1329	R WOOD, ALEIGH F & ANDREW C JT	2019	2,010.72
2326	R WOODBURY, RICHARD & CHRISTINA	2019	2,288.89
366	R XL GOLF	2019	17,764.38
371	R XL GOLF	2019	2,075.47
2533	R XL GOLF	2019	977.19
2376	R YOUNG, RUFF, LORIS	2019	1,703.71
2156	L ALLEN, JANET M	2018	714.13
3344	L BANGOR HERMON RAILYARD INC	2018	1,950.87
3345	L BANGOR HERMON RAILYARD INC	2018	1,785.98
1104	L BART, WILLIAM	2017	598.04
1104	L BART, WILLIAM	2018	529.02
1098	L BART, WILLIAM E	2017	2,451.08
1098	L BART, WILLIAM E	2018	2,027.34
3552	L BOUCHARD, BRENDA	2018	2,051.24
545	L BOUCHARD, RICHARD P	2018	924.19
1434	L BUCKINGHAM, DON P & PATRICIA	2018	971.11
87	L BUSHEY, SUE A	2016	68.29
87	L BUSHEY, SUE A	2017	679.72
87	L BUSHEY, SUE A	2018	490.33
19	L CHASE FLETCHER, HEIRS OF	2018	305.13
95	L DAVIS, STACI L	2018	1,423.95
1107	L DEBRAAK, JIMMY & REBECCA	2018	734.62
3161	L DICENZO THOMAS INC,	2018	6,812.64
1811	L DONNELLAN, WESLEY	2018	385.18
1813	L DONNELLAN, WESLEY	2018	452.09
1810	L DONNELLAN, WESLEY E	2018	594.28
1815	L DONNELLAN, WESLEY E	2018	501.82
1820	L DONNELLAN, WESLEY E	2018	363.68
1821	L DONNELLAN, WESLEY E	2018	851.63
1822	L DONNELLAN, WESLEY E	2018	571.58
563	L DOUGHTY, CLIFFORD L	2018	1,051.90
538	L DUNIFER, GAIL	2018	661.19
2531	L EDGECOMB, CARLTON F	2017	2,394.02

UNPAID REAL ESTATE TAX

As of June 30, 2020 $\,\sim$ continued \sim

Acct		Name	Year	Due
2531	L	EDGECOMB, CARLTON F HEIRS OF	2018	2,798.01
1602		FARRAR, ANDREW J	2016	, 299.94
1602		FARRAR, ANDREW J	2017	314.12
1602		FARRAR, ANDREW J	2018	244.19
1712		FRENCH, DARRELL B	2018	192.82
1711		FRENCH, DARRELL B & WILSON-FRENCH DIANE L &	2018	1,863.19
1706		GOULD, SANDRA HEIRS OF	2016	456.34
1706		GOULD, SANDRA HEIRS OF	2017	478.14
1706		GOULD, SANDRA HEIRS OF	2018	421.03
1802		GREEN, JAMES A & CHARLENE D	2018	1,233.97
1041		GUPTILL, DONNA J	2018	1,479.57
2027	L	HEWES, DANA	2017	61.09
2027	L	HEWES, DANA	2018	74.53
1730	L	HIGGINS, DEBRA A	2018	863.12
1972	L	HOLLAND, TINA R	2018	1,297.30
1645	L	KILCOLLINS, FRED	2018	726.17
2594	L	LEIGHTON, ROBERT L	2018	1,680.38
1472	L	McCANN, DENISE M	2018	689.79
1575	L	McCUE, KENNETH	2018	1,241.14
819	L	MERRY, DEBRA TRUSTEE FOR	2018	2,739.00
1029	L	MESSERVEY, ALLEN R & JENNIFER J JT	2018	2,017.78
1115	L	-	2018	799.79
1779	L	MORRILL, CLYDE A JR	2018	390.43
1	L	MORSEHEAD, EDMUND J & SUZANNE	2018	1,415.06
1573		MURPHY, DENNIS J SR & ELEANOR M LIVING TRT 4/5/05	2018	1,217.53
655		NELSON, BRENDA	2018	167.88
656		NELSON, BRENDA	2018	139.23
1528		OLIVEIRA, ERICA	2018	710.40
		OLIVEIRA, ERICA		
1528		•	2016 2017	670.63
1528		OLIVEIRA, ERICA		650.22
1528		OLIVEIRA, ERICA	2018	833.25
402		OSBORNE, DAVID & DENISE JT	2018	2,813.08
1632	L	PERKINS, JODY L	2018	1,152.26
2734	L	,	2018	811.00
1787		ROBERTS, BARRY C & PAULA J	2018	821.75
55	L	SMALL, PRISCILLA	2018	619.37
2687	L	SPAULDING, LEON W	2018	2,281.08
1156		TAMBLING, JOEL R	2018	251.03
429		THIBODEAU, STEPHEN C	2018	24.42
1002		WEBER, HEIRS OF HURLEY R & JEANNETTE M	2012	95.44
1002	L	WEBER, HEIRS OF HURLEY R & JEANNETTE M	2013	461.36
1002	L	WEBER, HEIRS OF HURLEY R & JEANNETTE M	2014	470.24
1002		WEBER, HEIRS OF HURLEY R & JEANNETTE M	2015	454.04
1002		WEBER, HURLEY R HEIRS OF	2016	472.35
1002	L	WEBER, HURLEY R HEIRS OF	2017	485.87
1002		WEBER, HURLEY R HEIRS OF	2018	378.01
2753	L	WILSON, AMY & FRANK	2018	253.75

UNPAID PERSONAL PROPERTY TAXES

As of June 30, 2020

Acct Name	Year	Due
242 P ADAM'S AUTOMOTIVE LLC	2014	6.32
242 P ADAM'S AUTOMOTIVE LLC	2015	184.80
242 P ADAM'S AUTOMOTIVE LLC 242 P ADAM'S AUTOMOTIVE LLC	2016 2017	184.80 187.88
242 P ADAM'S AUTOMOTIVE LLC	2017	178.64
242 P ADAM'S AUTOMOTIVE LLC	2019	244.60
319 P ADVANCED DEVELOPMENT	2018	464.00
319 P ADVANCED DEVELOPMENT	2019	143.88
281 P AT & T MOBILITY LLC	2018	258.68
281 P AT & T MOBILITY LLC	2019	688.23
792 P ATT MOBILITY/CINGULAR WIRELESS LLC	2018	51.04
792 P ATT MOBILITY/CINGULAR WIRELESS LLC 45 P AVG ACQUISITION INC	2019 2013	52.76 128.63
45 P AVG ACQUISITION INC	2013	130.80
-	2014	130.80
45 P AVG ACQUISITION INC		
45 P AVG ACQUISITION INC	2016	130.80
45 P AVG ACQUISITION INC	2017	164.70
45 P AVG ACQUISITION INC	2018	155.44
45 P AVG ACQUISITION INC	2019	166.66
151 P BICKMORE, BRIAN	2019	80.33
435 P BLACKHAWK NETWORK INC #9689006	2019	76.74
402 P CISCO SYSTEMS CAPITAL CORP 308 P CLEAR WIRELESS LLC	2019 2015	76.11 30.00
308 P CLEAR WIRELESS LLC	2015	30.00
308 P CLEAR WIRELESS LLC	2017	30.50
308 P CLEAR WIRELESS LLC	2018	29.00
308 P CLEAR WIRELESS LLC	2019	35.97
43 P COASTAL MED TECH	2014	1,320.00
43 P COASTAL MED TECH	2015	1,200.00
43 P COASTAL MED TECH	2015	1,200.00
43 P COASTAL MED TECH	2017	1,434.72
43 P COASTAL MED TECH	2018	1,350.24
421 P COLE, GALEN JR	2010	124.70
441 P COLE, GALEN JR	2019	3,347.61
452 P COLLINS, JAMES	2019	95.92
443 P CONOPCO INC	2019	8.39
	2019	
323 P COVEY, DALE & ANN		21.58
94 P DICENZO THOMAS, INC	2014	3,302.40
94 P DICENZO THOMAS, INC	2015	4,622.40
94 P DICENZO THOMAS, INC	2016	4,622.40
94 P DICENZO THOMAS, INC	2017	4,699.44
94 P DICENZO THOMAS, INC	2018	4,468.32
94 P DICENZO THOMAS, INC	2019	4,654.52

UNPAID PERSONAL PROPERTY TAXES

As of June 30, 2020 \sim continued \sim

Acct Name	Year	Due
344 P DORR, ALAN INC	2017	2,357.04
344 P DORR, ALAN INC	2018	2,352.48
344 P DORR, ALAN INC	2019	2,437.57
445 P DOUGLASS PHOTOGRAPHY	2016	39.30
445 P DOUGLASS PHOTOGRAPHY	2017	78.08
445 P DOUGLASS PHOTOGRAPHY	2018	91.64
445 P DOUGLASS PHOTOGRAPHY	2019	73.14
490 P FAOUZI TLILI	2019	99.52
505 P FLOAT 207 LLC	2019	20.38
510 P GALLANT, JAMES	2019	31.17
348 P GARNER, MICHELLE L	2019	4.80
111 P GRAVEL DOCTOR	2019	587.51
203 P GREATAMERICA FINANCIAL SERVICES CO	2019	145.08
119 P HARRIS CORP - GCSD	2019	3.60
137 P HERMON CORNER INC ROBERT J DURAN	2019	715.80
289 P HERMON MOTOR CO., INC	2019	75.54
430 P JOHN DEERE FINANCIAL	2015	732.00
127 P JOHNSON, HEATHER	2017	69.54
127 P JOHNSON, HEATHER	2018	64.96
127 P JOHNSON, HEATHER	2019	67.14
438 P LEAF CAPITAL FUNDING, LLC	2018	924.52
108 P MAILFINANCE INC	2019	15.59
331 P MAINE SALT COMPANY	2019	2.40
225 P MEUCCI, ELIZABETH	2019	260.18
830 P MOBILE CONCRETE PUMPING INC 183 P NTENSION , LLC	2019 2019	111.51 426.84
252 P PATTEN, RUSSELL D & TERRI-ANN	2019	575.52
42 P PLEASANT HILL CAMPGROUND INC	2019	212.22
517 P RAINWATER SOLUTIONS	2019	73.14
274 P RICHARDS, FREDERICK & BARBARA	2019	1,527.53
386 P ROBERTS, STEPHEN SR & JEANETTE	2019	65.95
367 P SAFETY-KLEEN SYSTEMS INC	2019	41.97
26 P SCHWAN'S HOME SERVICE INC	2019	1,028.74
757 P SIEBERT, SHARON E	2019	26.38
143 P SITEWERX INC	2015	151.83
143 P SITEWERX INC	2016	979.20
93 P SOUCY, MICHAEL J	2019	36.94
682 P THAYERS AUTOMOTIVE	2013	414.47
682 P THAYERS AUTOMOTIVE	2014	417.60
682 P THAYERS AUTOMOTIVE	2015	417.60
682 P THAYERS AUTOMOTIVE	2016	417.60
682 P THAYERS AUTOMOTIVE	2017	455.06
682 P THAYERS AUTOMOTIVE	2018	540.56
682 P THAYERS AUTOMOTIVE	2019	595.90
389 P TOSHIBA LEASING FINANCE SERVICE	2019	139.08
312 P TUCKER SHAWN	2019	229.38
530 P VALLEY HOME SERVICES INC	2019	172.66
453 P WEATHERBEE, KEVIN W, PLLC	2019	84.51
567 P WILSON'S GROUND MAINTENANCE INC	2019	978.38
		60

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ANNUAL TOWN MEETING MINUTES



Annual Town Meeting Budget Approval

Thursday, July 16, 2020

~ MINUTES ~

To: Courtney Brown a Resident of 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 16th day of July, 2020, at 7:00 p.m.**, then and there to act upon Articles 3 through 31 as set out below. Articles 1 and 2 were act-ed upon at the Election on 7/14/2020.

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

<u>The morning of the Municipal Elections, July 14, 2020 Brooke Deschaine nominated Kimberly Nichols as</u> <u>Moderator.</u> Shirley Frost seconded the motion. Hearing no other nominations, nominations ceased. Kimberly <u>Nichols elected Moderator by a written vote.</u>

<u>Kimberly Nichols deputized John Hamer from Rudman Winchell Law Firm as Deputy Moderator for continu-</u> ing the meeting on July 16, 2020. John Hamer signed oath.

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

<u>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.</u>

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

The results of the July 14, 2020 election for School Board:

Jesse Keith: 29 votes Donald Pelletier: 23 votes Kristen Shorey: 173 votes Douglas Smith: 24 votes

The results of the July 14, 2020 election for Town Council:

Ronald Murphy: 836 votes Phillip Richardson: 615 Votes G Stephen Watson: 622 Votes

A motion was presented on the floor by Vice Chair Anthony Reynolds.

Vice Chair Reynolds: A motion to waive the reading of articles 3 - 30.

Motion was seconded by Councilor Steve Thomas.

Mr. Hamer asked for a show of hands of all in favor of dispensing the reading of the articles #3 through #30. A show of Hands was in favor of the motion. The motion carries.

Councilor Reynolds: Motion to accept articles #3 through #30 as written. Motion was seconded by Councilor Thomas.

Mr. Hamer asked for a show of hands of all in favor accepting articles #3 through #30 as written. A show of Hands was in favor of the motion. The motion carries.

ARTICLE 3: Shall the Town vote to appropriate the revenues received for the following accounts to offset the associated expense accounts, for fiscal year 2021 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 4: Shall the Town raise and appropriate the following sums of money for each of the listed reserves?

HERM02	Unemployment Reserve	\$ 5,000
HERM04	Cemetery Reserve	\$ 5,000
HERM05	Fire Equipment Reserve	\$ 50,000
HERM06	Highway Improvement Reserve	\$ 250,000
HERM08	Public Works Facility/Equip Reserve	\$ 75,000
HERM09	Recreation Equip/Facility Reserve	\$ 25,000
HERM11	Municipal Office Reserve	\$ 5,000
HERM12	Sewer Maintenance Reserve	\$ 25,000
HERM17	Public Safety Building Reserve	\$ 10,000
HERM19	Town Office Equip. & Tech. Reserve	\$ 35,000
HERM32	Veterans Memorial Park Reserve	\$ 5,000
Total Ap	propriation to Reserves	\$ 490,000

Recommended by the Town Council

ARTICLE 5: Shall the Town vote to authorize the transfers from the Police Equipment Reserve (HERM01) to Highway Capital Reserve (HERM06) in the amount of \$25,000 and to Town Office Equipment and Technology Reserve (HERM19) in the amount of \$25,000? **Recommended by the Town Council**

ARTICLE 6: Shall the Town vote to authorize the expenditure of up to \$36,699 from the Fire Equipment Reserve (HERM05) to purchase new vehicle stabilizer Jacks (\$14,250), (1) Vehicle Extraction Ram (\$11,500), Repair to Fire Pump (\$2,949 payable to Atlantic Pump and Engineering) and (1) Snowbulance (\$8,000), and making said purchase by 30 June 2021 or funds lapse back to the Fire Equipment Reserve (HERM05)? **Recommended by the Town Council**

ARTICLE 7: Shall the Town vote to authorize the expenditure of up to \$630,526 from the Highway Improvement Reserve (HERM06) to repair the Annis Road (\$17,200), prepare legal documents for the Clark and Lewis Road turn around areas (\$6,000), repair Odlin Road (\$3,800), provide local match for Billings Road MPI project (\$280,000), repair and construct Logistics Lane (\$70,000), replace various driveway culverts and repair driveway aprons throughout Hermon (\$45,000), repair various road shoulders (\$15,000), reclaim a portion of the Black Stream Road (\$176,526) and repair the Fuller Road/Wing/Annis Road intersection (\$17,000) and making said purchases by 30 June 2021 or funds lapse back to the Highway Improvement Reserve (HERM06)?

Recommended by the Town Council

ARTICLE 8: Shall the Town vote to authorize the expenditure of up to \$24,000 from the Cemetery Reserve (HERM04) for the purchase of a stone repair/cleaning and tree removal at each cemetery and making said purchase by 30 June 2021 or funds lapse back to the Cemetery Reserve (HERM04)? **Recommended by the Town Council**

ARTICLE 9: Shall the Town vote to authorize the expenditure of up to \$15,000 from the Recreation Reserve (HERM09) for repairing and making improvements to the basketball court at the Recreation Field complex. Said purchases will be made by 30 June 2021 or funds lapse back to the Recreation Reserve (HERM09) **Recommended by the Town Council**

ARTICLE 10: 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 11: Shall the Town vote to authorize an expenditure of up to \$68,901 from Town Office Equipment, Technology Reserve (HERM19) to purchase the upgrade of the computer equipment required for the upgrade including new computers and other equipment/services. Said Purchases will be made by 30 June 2021 or funds lapse back to the Town Office equipment, Technology Reserve (HERM19)? **Recommended by Town Council**

ARTICLE 12: Shall the Town vote to authorize the transfer of funds from Tax Incremental Financing (TIF) Revenue in the amount of \$608,168, to off-set authorized expenditures for Economic Development general accounts #11-01-01-01 to 11-01-20-06 in the amount of (\$373,168); account # 19-02-25-03 TIF Credit Enhancement Agreements and incentive agreement with Ryder (\$165,000); and Highway Reserve (HERM06) (\$70,000)? **Recommended by the Town Council**

ARTICLE 13: Shall the Town vote to authorize and transfer to the Hermon School Department the expenditures of up to \$120,000 from the School Repair Reserve Account (HERM07) for the expenditures at Hermon High School the replacement and installation of dishwasher (\$40,000) and at the Patricia A. Duran School the installation of a boiler (\$80,000)? **Recommended by the Town Council**

ARTICLE 14: Shall the Town vote to authorize an expenditure of up to \$14,000 from Sewer Reserve (HERM12) to make necessary repairs and upgrades throughout the system? Said purchases will be made by 30 June 2021 or funds lapse back to Sewer Reserve Account (HERM12)? **Recommended by Town Council**

ARTICLE 15: Shall the Town vote to authorize an expenditure of up to \$13,500 from Municipal Office Reserve (HERM11) to install a new security system (\$6,000), repair broken windows and paint the front office (\$7,500)? Said purchases will be made by 30 June 2021 or funds lapse back to Municipal Office Reserve Account (HERM11)? Recommended by Town Council

ARTICLE 16: Shall the Town vote to authorize the expenditure of \$200,000 from the School Tax Stabilization Reserve (HERM24) to offset a portion of the cost for the Hermon Middle School debt service in addition to the local appropriation for education payable in April 2021?

Recommended by Town Council

ARTICLE 17: Shall the Town vote to authorize an expenditure of up to \$6,189 from Public Safety Reserve (HERM17) to install purchase an auto scrubber for the floors? Said purchases will be made by 30 June 2021 or funds lapse back to Public Safety Reserve Account (HERM17)? Recommended by Town Council

ARTICLE 18: Shall the Town vote to authorize an expenditure of up to \$15,000 from Veterans Memorial Park Reserve (HERM32) to install new brick sidewalks on both sides of the entry to the Veteran's Monument? Said purchases will be made by 30 June 2021 or funds lapse back to Veterans Memorial Park Reserve (HERM32)? Recommended by Town Council

ARTICLE 19: Shall the Town vote to raise and appropriate for municipal purposes for Fiscal Year 2021 for the period July 1, 2020 to June 30, 2021 the following sums of money?

Appropriation by category:

General Government/Administration	\$1,069,971	
Economic Development/Technology	\$ 373,168	
Public Safety	\$1,008,320	
Public Works	\$ 913,742	
Solid Waste	\$ 435,857	
Recreation/Social Service/HVRS	\$ 345,779	
Debt Service	\$ 0	
Reserves	\$ 490,000	
Special Assessments	\$ 926,353	
General Assistance	<u>\$ 5,000</u>	
Total Municipal & County Appropriation	\$5,568,190	

Recommended by the Town Council

ARTICLE 20: Shall the Town set the Fiscal Year 2021 Tax Commitment excluding the Overlay Account as follows:

Municipal Expenses:	\$4,751,837
County Assessment	\$ 816,353
Local contribution to Schools:	<u>\$5,503,657</u>
Total Expenses	\$11,071,847
Less Municipal Revenues	- <u>\$3,833,859</u>

Total Commitment less Overlay \$7,237,988

Recommended by the Town Council

ARTICLE 21: Shall the Town appropriate from Overlay Account an amount not to exceed \$30,000 for tax abatements? **Recommended by the Town Council**

ARTICLE 22: Shall the Town vote to raise and appropriate for educational (School Department) purposes for Fiscal Year 2021 for the period July 1, 2020 to June 30, 2021 the following sums of money? Appropriation by category:

Regular Instruction Special Education Other Instruction (summer School/extra Act Student/Staff Support System Administration School Administration Transportation/Buses Facilities/Maintenance Debt/other commitments	\$2)\$ \$1 \$ \$ \$ \$1	,433,483 ,390,207 466,584 ,584,770 432,147 843,395 692,952 ,762,066 610,419
Facilities/Maintenance Debt/other commitments All Others including Food Service Total DOE Cost Centers	\$ \$,762,066 610,419 <u>50,000</u> 5,266,023

ARTICLE 23: 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 \$10,787,948.26 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 \$4,188,978.

The school administrative unit's contribution to the total cost of funding public education from prekindergarten 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 24: 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 \$610,419.

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 25 To see what sum the Town will authorize the School Committee to expend for the fiscal year beginning July 1, 2020 and ending June 30, 2021 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 \$15,270,023.

ARTICLE 26: To see if the Town will authorize the school committee to expend in addition to Article 23, any sums as may be received from state and federal grants, aid, and receipts during the fiscal year beginning July 1, 2020 and ending June 30, 2021 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 27: Shall the Region Four Vocational Budget as approved by the Cooperative Board for the year July 1, 2020 – June 30, 2021 be approved in the amount of \$3,105,184.26?

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 28: 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 29: Shall the Town vote to authorize the expenditure of \$40,000 from the School Bus Purchase Reserve (HERM33) to offset a portion of the lease/purchase payment for a school bus in addition to the local appropriation for education?

School Committee & Town Council Recommends YES

ARTICLE 30: Shall the Region Four Vocational Budget as approved by the Cooperative Board for **adult education** for the year July 1, 2020 – June 30, 2021 be approved in the amount of \$316,945.91?

The Region Four Vocational Budget for Adult Education supports adult education classes held at United Technologies Center in Bangor for communities that belong to the Region Four consortium. Hermon's share of the regional adult education budget is \$3,343.56.

Town Council Recommends YES

ARTICLE 31 Shall the Town of Hermon raise and appropriate \$654,260 in additional local funds, which exceeds the State's Essential Programs and Services allocation model by \$654,260 as required to fund the budget recommended by the School Committee?

The School Committee recommends \$654,260 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, enrichment programs and field trips, guidance and mental health services, professional development activities and costs of co curricular and athletic programs not fully funded by the State EPS formula.

School Committee & Town Council Recommends \$654,260.

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.

REQUIRES SECRET BALLOT

Mr. Hamer read Article 31 and stated this would need to be voted on by a written vote.

Residents voted by secret ballot and the results were 17 Yes and 0 No.

Mr. Hamer stated Article 31 passes.

Councilor Thomas moved to adjourn the meeting at 7:07PM. Councilor Reynolds moved to approve adjournment. With no objection the meeting was adjourned at 7:07PM.

Respectfully Submitted, Kristen Cushman 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, 2020, 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.

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, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund and School Department Operations Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described in the notes to the financial statements, in 2020, the City adopted new accounting guidance, GASBS No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the schedules pertaining to the net pension and OPEB liabilities, 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.

Town Council Page 3

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.

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 themselves, and other records used to prepare 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

In accordance with *Government Auditing Standards*, we have also issued our report dated March 5, 2021, 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 the effectiveness of the Town of Hermon, Maine's 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.

Rungen Kusten Oullette

March 20, 2019 South Portland, Maine

TOWN OF HERMON, MAINE Statement of Net Position June 30, 2020

	Governmental	Business-type	
	Activities	Activities	Total
ASSETS			
Cash and cash equivalents	\$ 13,775,641	-	13,775,641
Receivables:			
Taxes	563,091	-	563,091
Accounts	304,049	-	304,049
Internal balances	(251,330)	251,330	-
Inventory	14,477	-	14,477
Prepaid expenses	30,322	-	30,322
Nondepreciable capital assets	128,572	-	128,572
Depreciable capital assets, net	19,184,522	-	19,184,522
Total assets	33,749,344	251,330	34,000,674
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources - related to pensions	472,059	-	472,059
Deferred outflows of resources - related to OPEB	121,603	-	121,603
Total deferred outflows of resources	593,662	-	593,662
LIABILITIES			
Accounts payable	511,394	-	511,394
Accrued payroll and benefits	1,227,644	-	1,227,644
Prepaid taxes	24,494	-	24,494
Other liabilities	60,778	-	60,778
Accrued interest	17,129	-	17,129
Noncurrent liabilities:			
Due within one year	608,637	-	608,637
Due in more than one year	7,207,101	-	7,207,101
Total liabilities	9,657,177	-	9,657,177
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources - related to pensions	142,654	_	142,654
Deferred inflows of resources - related to OPEB	5,462	_	5,462
Total deferred inflows of resources	148,116	-	148,116
NET POSITION			
Net investment in capital assets	14,061,866	_	14,061,866
Restricted for:	_ 1,001,000		,=01,000
Education	2,672,222		2,672,222
Tax increment financing	681,670	-	681,670
Grants and other purposes	173,820		173,820
Permanent funds:	175,820		113,020
	7 705		7 705
Nonexpendable	7,785	-	7,785
Expendable	1,086	-	1,086
Unrestricted Total net position	6,939,264 \$ 24,537,713	251,330 251,330	7,190,594 24,789,043

	Ĺ					Not (over	ni Annara) ramana 8. chanac in	
			Program Revenues	Sa			net position	
Primary Functions/orograms		Expenses	Charges for Services	Operating grants and contributions	Capital grants and contributions	Primary Governmental activities	Primary Government tal Business-type activities	Total
Primary government: Gov-								
ernmental activities: General government	Ş	1,298,602	105,698	- 86	,	(1,192,904)		(1,192,904)
Public safety		1,057,142	9,389	- 68	,	(1,047,753)		(1,047,753)
Public works		1,583,622	5,888	8 66,860	158,700	(1,352,174)		(1,352,174)
Solid waste		457,298	17,828		1	(439,470)		(439,470)
Recreational and social services		371,707	14	4 18,577	ı	(353,116)		(353,116)
Education		16,279,359	2,777,028	8,427,711	ı	(5,074,620)	ı	(5,074,620)
County tax		775,075			1	(775,075)	ı	(775,075)
Interest on debt		107,511		1	ı	(107,511)	ı	(107,511)
Capital maintenance expenses		561,403			ı	(561,403)		(561,403)
Total governmental activi- ties		22,491,719	2,915,845	15 8,513,148	158,700	(10,904,026)	I	(10,904,026)
Business-type activities:								
Recreation department		319,980	297,493		,	•	(22,487)	(22,487)
Total business-type activities	5	319,980	297,493		-	1	(22,487)	(22,487)
Total primary government	Ş	22,811,699	3,213,338	8,513,148	158,700	(10,904,026)	(22,487)	(10,926,513)
		General revenues:						
8		Property taxes			Ş	6,836,605		6,836,605
		Excise taxes				2,666,598	ı	2,666,598
		Grants and contributi	Grants and contributions not restricted to specific programs:	specific programs:				
		State revenue sharing	ing			282,783	ı	282,783
		Homestead and BETE exemptions	TE exemptions			584,232	ı	584,232
8		Unrestricted investment earnings	ent earnings			257,285	I	257,285
		Miscellaneous revenues	les			13,294		13,294
		Total general revenues	revenues			10,640,797	ı	10,640,797
		_	Change in net position			(263,229)	(22,487)	(285,716)
		Net position - beginning, restated	, restated			24,800,942	273,817	25,074,759
76		Net position - ending			Ş	24,537,713	251,330	24,789,043
						Coo Coo	companying notes to basic fin	ancial statements

Statement of Activities for the year ended June 30, 2020

TOWN OF HERMON, MAINE Balance Sheet Governmental Funds June 30, 2020

B Department ASSETS	School Capital	All Other	Total
Cash and cash equivalents \$ 7,238,755 2,241,645 Receivables: ************************************	Improvements	Governmental	Governmental
Receivables: 141,200 Taxes - current year 441,200 Taxes - prior years 66,335 Tax acquired property 6,524 Accounts 99,646 Accounts 99,646 Inventory 13,184 Prepaid expenditures 30,322 Interfund loans receivable 1,837,573 Total assets \$ 7,940,998 Accounts payable 206,390 293,331 Accounts payable 206,390 293,331 Accounts payable 20,6390 293,331 Accounts payable 20,6390 293,331 Accounts payable 20,6390 293,331 Accounts payable 1,638,249 - Other liabilities 1,959,948 1,448,425 Deference INFLOWS OF RESOURCES Deference INFLOWS OF RESOURCES Deference Inflows of resources 198,416 Unavailable revenue - property taxes 198,416 - - Total deferred inflows of resources 198,416 - - Total deferred inflows of resources 198,416 - - FUND BALANCES -			
Taxes - current year449,032-Taxes - prior year41,200-Tax liens - prior years66,353-Tax acquired property6,524-Accounts95,64641,429Inventory13,184-Prepaid expenditures30,322-Interfund loans receivable-1,837,573Total assets\$7,940,9984,120,647UABILITIES1,837,573Accrued payroll and benefits29,5371,155,094Accrued payroll and benefits29,5371,155,094Prepaid taxes24,494-Other liabilities60,778-Total liabilities1,959,4481,448,425DEFERRED INFLOWS OF RESOURCESUnavailable revenue - property taxes198,416-Total deferred inflows of resources198,416-Total deferred inflows of resources198,416-Total dublemed43,506-Restricted681,6702,672,222Committed81,898-Assigned4,376,060-Total fund balances\$7,940,998Yadyase4,120,647-Amounts reported for governmental activities are not financial ressources and fundbalances\$Capital assets used in governmental activities are not financial ressources and therefore, are not reported in the fundsOther long-term assets are not available to pay for current period expenditures and, therefore, are not reported in the funds.	2,143,329	2,151,912	13,775,641
Taxes - prior year 41,200 - Tax liens - prior years 66,335 - Tax acquired property 6,524 - Accounts 95,646 41,429 Inventory 13,184 - Prepaid expenditures 30,322 - Interfund loans receivable - 1,837,573 Total assets \$ 7,940,998 4,120,647 LIABILITIES - - 1,837,573 Accounts payable 206,390 293,331 Accounts payable 20,537 1,155,094 Prepaid taxes 24,494 - Other liabilities 1,638,249 - Interfund loans payable 1,638,249 - Total liabilities 1,959,448 1,448,425 DEFERRED INFLOWS OF RESOURCES - - Unavailable revenue - property taxes 198,416 - Total deferred inflows of resources 198,416 - Total deferred inflows of resources 198,416 - Unavailable revenue - property taxes 5,783,134 2,672,222 Committed			
Taxes - prior years 41,200 - Tax acquired property 65,524 - Accounts 95,646 41,429 Inventory 13,184 - Prepaid expenditures 30,322 - Interfund loans receivable - 1,837,573 Total assets \$ 7,940,998 4,120,647 LIABILITIES - - 1,837,573 Accounts payable 206,390 293,331 Accoud payroll and benefits 29,537 1,155,094 Prepaid taxes 24,494 - Other liabilities 1,638,249 - Interfund loans payable 1,638,249 - Total labilities 1,959,448 1,448,425 DEFERRED INFLOWS OF RESOURCES - - Unavailable revenue - property taxes 198,416 - Total deferred inflows of resources 198,416 - Total deferred inflows of resources 198,416 - Committed 81,898 - Assigned 600,000 - Unassigned 4,376,060 -	-	-	449,032
Tax acquired property6,524-Accounts95,64641,429Inventory13,184-Prepaid expenditures30,322-Interfund loans receivable-1,837,573Total assets\$7,940,9984,120,647LIABILITES206,390293,331Accounts payable206,390293,331Accounts payable1,638,249-Accounts payable1,638,249-Other liabilities60,778-Interfund loans payable1,638,249-Total liabilities1,959,4481,448,425DEFERRED INFLOWS OF RESOURCESUnavailable revenue - property taxes198,416Unavailable revenue - property taxes198,416-Total deferred inflows of resources198,416-FUND BALANCES198,416-Nonspendable43,506-Restricted681,6702,672,222Committed81,898-Assigned600,000-Unassigned4,375,660-Total liabilities, deferred inflows of-resources, and fund balances\$,783,1342,672,222Total liabilities, are not available to pay for current period expenditures are not available to pay for current period expenditures, are not available to pay for current period expenditures, are not available to pay for current period expenditures, are not available to pay for current period expenditures, are not financial ressources, and fund balances\$,783,1342,672,222Total liabilities, including bonds and c	-	-	41,200
Accounts 95,646 41,429 Inventory 13,184 - Prepaid expenditures 30,322 - Interfund loans receivable - 1,837,573 Total assets \$ 7,940,998 4,120,647 LIABILITES - - - Accounts payable 206,390 293,331 - Accound payroll and benefits 29,537 1,155,094 Prepaid taxes 24,494 - - Other liabilities 1,638,249 - - Interfund loans payable 1,638,249 - - Total liabilities 1,959,448 1,448,425 - DEFERRED INFLOWS OF RESOURCES - - - Unavailable revenue - property taxes 198,416 - - Total deferred inflows of resources 198,416 - - Restricted 681,670 2,672,222 - Committed 81,888 - - Assigned 4,376,060 - - Total fund balances \$,783,134 2,672,222	-	-	66,335
Inventory 13,184 - Prepaid expenditures 30,322 - Interfund loans receivable - 1,837,573 Total assets \$ 7,940,998 4,120,647 LIABILITIES - 206,390 293,331 Accrued payroll and benefits 29,537 1,155,094 Prepaid taxes 24,494 - Other liabilities 6,0,778 - Interfund loans payable 1,638,249 - Total liabilities 1,959,448 1,448,425 DEFERRED INFLOWS OF RESOURCES - 198,416 - Total deferred inflows of resources 198,416 - Total deferred inflows of resources 198,416 - Total deferred inflows of resources 198,416 - Restricted 681,670 2,672,222 Committed 81,898 - Assigned 0,000 - Unassigned 4,376,060 - Total fund balances 5,783,134 2,672,222 Total fund balances \$,783,134 2,672,222 Total fund balances \$,783,134 2,672,222 Total fund balances \$,783,134 2,672,222 Committed 4,376,060 - Total fund balances \$,783,134 2,672,222 Total fund balances \$,783,134 2,672,222 Committed Assets used in governmental activities in the statement of net position are different because: Capital assets are not available to pay for current period expendi- tures and, therefore, are not reported in the funds. Long-term liabilities, including bonds and capital leases payable, are not due and paya- ble in the current period and therefore, are not reported in the funds. Bonds and direct borrowings payable Capital leases payable Net pension liability, including related deferred inflows and outflows of resources OPEB liabilities, including related deferred inflows and outflows of resources Accrued interest	-	-	6,524
Prepaid expenditures 30,322 - Interfund loans receivable 1,837,573 Total assets \$ 7,940,998 4,120,647 LIABILITIES Accounts payable 206,390 293,331 Accrued payroll and benefits 29,537 1,155,094 Prepaid taxes 24,494 - Other liabilities 60,778 - Interfund loans payable 1,638,249 - Total liabilities 1,959,448 1,448,425 DEFERRED INFLOWS OF RESOURCES Unavailable revenue - property taxes 198,416 - Total deferred inflows of resources 198,416 - Total deferred inflows of - Restricted 681,670 2,672,222 Committed Assigned 600,000 - Unassigned 4,376,060 - Total fund balances 5,783,134 2,672,222 Total liabilities, deferred inflows of resources, and fund balances \$ 7940,998 4,120,647 Amounts reported for governmental activities in the statement of net position are different because: Capital assets used in governmental activities are not financial re- sources and, therefore, are not reported in the funds. Dother long-term assets are not available to pay for current period expendi- tures and, therefore, are not reported in the funds. Bonds and direct borrowings payable Capital leases payable Capital leases payable Net pension liability, including related deferred inflows and outflows of resources OPEB liabilities, including	-	166,974	304,049
Interfund loans receivable - 1,837,573 Total assets \$ 7,940,998 4,120,647 LIABILITIES Accounts payable 206,390 293,331 Accrued payroll and benefits 29,537 1,155,094 Prepaid taxes 24,494 - Other liabilities 6,0778 - Interfund loans payable 1,638,249 - Total liabilities 1,959,448 1,448,425 DEFERRED INFLOWS OF RESOURCES Unavailable revenue - property taxes 198,416 - Total deferred inflows of resources 198,416 - Total deferred inflows of resources 0,267,2222 Committed 481,670 2,672,2222 Committed 81,878 - Assigned 681,670 2,672,2222 Committed 81,878 - Assigned 681,670 2,672,2222 Committed 81,878 - Assigned 681,670 2,672,2222 Total liabilities, deferred inflows of resources, and fund balances \$ 7,940,998 4,120,647 Amounts reported for governmental activities are not financial re- sources and, therefore, are not reported in the funds. Cherl Instender of a commental activities are not financial re- sources and, therefore, are not reported in the funds. Cherl Instender of a commental activities are not financial re- sources and, therefore, are not reported in the funds. Cherl Instender of a commental activities are not financial re- sources and, therefore, are not reported in the funds. Conter rem liabilities, including bonds and capital leases payable, are not due and paya- ble in the current period and therefore, are not reported in the funds. Bonds and direct borrowings payable Capital leases payable Net pension liability, including related deferred inflows and outflows of resources Accrued interest	-	1,293	14,477
Total assets\$7,940,9984,120,647LIABILITIESAccounts payable206,390293,331Accounts payable29,5371,155,094Prepaid taxes24,494-Other liabilities60,778-Interfund loans payable1,638,249-Total liabilities1,959,4481,448,425DEFERRED INFLOWS OF RESOURCESUnavailable revenue - property taxes198,416-Total deferred inflows of resources198,416-FUND BALANCESWonspendable43,506-Restricted681,6702,672,222Committed81,898-Assigned600,000Unassigned4,376,060Total liabilities, deferred inflows ofresources, and fund balances\$7,940,9984,120,647Amounts reported for governmental activities in the statement of net position are different because:Capital liabilities, deferred inflows ofresources and, threefore, are not reported in the funds.Other long-term assets are not available to pay for current period expenditures and, therefore, are not reported in the funds.Dends and direct borrowings payableCapital leases payable, are not due and payable in the current period and therefore, are not reported in the funds.Bonds and direct borrowings payableCapital leases payableC	-	-	30,322
LIABILITIES Accounts payable 206,390 293,331 Accrued payroll and benefits 29,537 1,155,094 Prepaid taxes 24,494 - Other liabilities 60,778 - Interfund loans payable 1,638,249 - Total liabilities 1,959,448 1,448,425 DEFERRED INFLOWS OF RESOURCES Unavailable revenue - property taxes 198,416 - Total deferred inflows of resources 198,416 - - FUND BALANCES Nonspendable 43,506 - Restricted 681,670 2,672,222 Committed 81,898 - Assigned 600,000 - - - - Total fund balances 5,783,134 2,672,222 - - Total fund balances \$,783,134 2,672,222 - - Amounts reported for governmental activities in the statement of net position are different because: - - Capital assets used in governmental activities are not financial ressources and, therefore, are not reported in the funds. - - Other long-term assets are not available to pay for currr	-	645,647	2,483,220
Accounts payable 206,390 293,331 Accrued payroll and benefits 29,537 1,155,094 Prepaid taxes 24,494 - Other liabilities 60,778 - Interfund loans payable 1,638,249 - Total liabilities 1,959,448 1,448,425 DEFERRED INFLOWS OF RESOURCES Unavailable revenue - property taxes 198,416 - Total deferred inflows of resources 198,416 - FUND BALANCES Nonspendable 43,506 - Restricted 681,670 2,672,222 Committed 81,898 - Assigned 600,000 - Unassigned 4,376,060 - Total fund balances 5,783,134 2,672,222 Total fund balances \$7,940,998 4,120,647 Amounts reported for governmental activities in the statement of net position are different because: Capital assets used in governmental activities are not financial re- sources and, therefore, are not reported in the funds. Other long-term assets are not available loays for current period expendi- tures and, therefore, are not reported in the funds. Long-term liabilities, including bonds and capital leases payable, are not due and paya- ble in the current period and therefore, are not reported in the funds. Bonds and direct borrowings payable Capital leases payable Net pension liability, including related deferred inflows and outflows of resources Accrued interest	2,143,329	2,965,826	17,170,800
Accrued payroll and benefits 29,537 1,155,094 Prepaid taxes 24,494 - Other liabilities 60,778 - Interfund loans payable 1,638,249 - Total liabilities 1,959,448 1,448,425 DEFERRED INFLOWS OF RESOURCES Unavailable revenue - property taxes 198,416 - Total deferred inflows of resources 198,416 - Total deferred inflows of resources 0,672,222 Committed 81,898 - Assigned 600,000 - Unassigned 4,376,060 - Total liabilities, deferred inflows of resources, and fund balances \$7,940,998 4,120,647 Amounts reported for governmental activities in the statement of net position are different because: Capital assets used in governmental activities in the statement of net position are different because: Capital assets used in governmental activities of for our exported in the funds. Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds. Long-term liabilities, including bonds and capital leases payable, are not due and payable in the current period and therefore, are not reported in the funds. Bonds and direct borrowings payable Capital leases payable Net pension liability, including related deferred inflows and outflows of resources Accrued interest			
Prepaid taxes 24,494 - Other liabilities 60,778 - Interfund loans payable 1,638,249 - Total liabilities 1,959,448 1,448,425 DEFERED INFLOWS OF RESOURCES Unavailable revenue - property taxes 198,416 - Unavailable revenue - property taxes 198,416 - - FUND BALANCES Nonspendable - - Restricted 681,670 2,672,222 - Committed 81,898 - - Assigned 600,000 - - Unassigned 4,376,060 - - Unassigned 4,376,060 - - Total fund balances 5,783,134 2,672,222 - Total fund balances 5,783,134 2,672,222 - Amounts reported for governmental activities in the statement of net position are different because: - Capital lassets used in governmental activities are not financial resources and, therefore, are deferred in the funds. - - Underterm liabilities, including bonds and capital leases payable, are not due and payable in the current period and therefore, are not reporte		11,673	511,394
Other liabilities 60,778 - Interfund loans payable 1,638,249 - Total liabilities 1,959,448 1,448,425 DEFERRED INFLOWS OF RESOURCES Unavailable revenue - property taxes 198,416 - Total deferred inflows of resources 198,416 - FUND BALANCES Nonspendable 43,506 - Restricted 681,670 2,672,222 Committed 81,898 - Assigned 600,000 - Unassigned 4,376,060 - Total fund balances 5,783,134 2,672,222 Total fund balances 5,783,134 2,672,222 Total liabilities, deferred inflows of - - resources, and fund balances \$ 7,940,998 4,120,647 Amounts reported for governmental activities in the statement of net position are different because: - - Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. - - Other long-term assets are not available to pay for current period expenditures and, therefore, are not reported in the funds. <td>-</td> <td>43,013</td> <td>1,227,644</td>	-	43,013	1,227,644
Interfund loans payable 1,638,249 - Total liabilities 1,959,448 1,448,425 DEFERRED INFLOWS OF RESOURCES Unavailable revenue - property taxes 198,416 - Total deferred inflows of resources 198,416 - FUND BALANCES Nonspendable 43,506 - Restricted 681,670 2,672,222 Committed 81,898 - Assigned 600,000 - Unassigned 4,376,060 - Total fund balances 5,783,134 2,672,222 Total liabilities, deferred inflows of resources, and fund balances \$ 7,940,998 4,120,647 Amounts reported for governmental activities in the statement of net position are different because: Capital assets used in governmental activities are not financial re- sources and, therefore, are not reported in the funds. Computer miabilities, including bonds and capital leases payable, are not due and payable in the current period and therefore, are not reported in the funds. Bonds and direct borrowings payable Capital leases payable Net pension liability, including related deferred inflows and outflows of resources Accrued interest	-	-	24,494
Total liabilities1,959,4481,448,425DEFERRED INFLOWS OF RESOURCESUnavailable revenue - property taxes198,416-Total deferred inflows of resources198,416-FUND BALANCES43,506-Restricted681,6702,672,222Committed81,898-Assigned600,000-Unassigned4,376,060-Total fund balances5,783,1342,672,222Total fund balances\$ 7,940,9984,120,647Amounts reported for governmental activities in the statement of net position are different because:Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.Other long-term assets are not available to pay for current period expenditures and, therefore, are not reported in the funds.Long-term liabilities, including bonds and capital leases payable, are not due and payable in the current period and therefore, are not reported in the funds.Bonds and direct borrowings payableCapital leases payableCapital leases payableCapital leases payableNet pension liability, including related deferred inflows and outflows of resourcesOPEB liabilities, including related deferred inflows and outflows of resourcesAccrued interest	-	-	60,778
DEFERRED INFLOWS OF RESOURCES Unavailable revenue - property taxes 198,416 Total deferred inflows of resources 198,416 Total deferred inflows of resources 198,416 FUND BALANCES 198,416 Nonspendable 43,506 Restricted 681,670 2,672,222 Committed Assigned 600,000 Unassigned 4,376,060 Total liabilities, deferred inflows of resources, and fund balances Total liabilities, deferred inflows of \$7,940,998 Amounts reported for governmental activities in the statement of net position are different because: Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Other long-term assets are not available to pay for current period expenditures and, therefore, are not reported in the funds. Long-term liabilities, including bonds and capital leases payable, are not due and payable in the current period and therefore, are not reported in the funds. Bonds and direct borrowings payable Capital leases payable Capital leases payable Capital leases payable Capital leases payable Capital leases payable Capital leases payable Capital leases payable Net pension liability,		356,633 411,319	2,734,550 4,558,860
Total deferred inflows of resources 198,416 - FUND BALANCES 43,506 - Restricted 681,670 2,672,222 Committed 81,898 - Assigned 600,000 - Unassigned 4,376,060 - Total fund balances 5,783,134 2,672,222 Total liabilities, deferred inflows of - - resources, and fund balances \$ 7,940,998 4,120,647 Amounts reported for governmental activities in the statement of net position are different because: - - Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. - - Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds. - - Long-term liabilities, including bonds and capital leases payable, are not due and payable in the current period and therefore, are not reported in the funds. - - Bonds and direct borrowings payable - - - Capital leases payable - - - Net pension liability, including related deferred inflows and outflows of resources - -	755,000	411,515	4,350,000
FUND BALANCES Nonspendable 43,506 - Restricted 681,670 2,672,222 Committed 81,898 - Assigned 600,000 - Unassigned 4,376,060 - Total fund balances 5,783,134 2,672,222 Total liabilities, deferred inflows of - - resources, and fund balances \$ 7,940,998 4,120,647 Amounts reported for governmental activities in the statement of net position are different because: - - Capital assets used in governmental activities are not financial ressources and, therefore, are not reported in the funds. - - Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds. - - Long-term liabilities, including bonds and capital leases payable, are not due and payable in the current period and therefore, are not reported in the funds. - - Bonds and direct borrowings payable - - - Capital leases payable - - - Net pension liability, including related deferred inflows and outflows of resources - - OPEB liabilities, including related	-	-	198,416
Nonspendable 43,506 - Restricted 681,670 2,672,222 Committed 81,898 - Assigned 600,000 - Unassigned 4,376,060 - Total fund balances 5,783,134 2,672,222 Total liabilities, deferred inflows of - - resources, and fund balances \$ 7,940,998 4,120,647 Amounts reported for governmental activities in the statement of net position are different because: - - Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. - - Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds. - - Long-term liabilities, including bonds and capital leases payable, are not due and payable in the current period and therefore, are not reported in the funds. - - Bonds and direct borrowings payable - - - Capital leases payable - - - Net pension liability, including related deferred inflows and outflows of resources - - OPEB liabilities, including related deferred inflows and outflows of resources	_	-	198,416
Nonspendable 43,506 - Restricted 681,670 2,672,222 Committed 81,898 - Assigned 600,000 - Unassigned 4,376,060 - Total fund balances 5,783,134 2,672,222 Total liabilities, deferred inflows of - - resources, and fund balances \$ 7,940,998 4,120,647 Amounts reported for governmental activities in the statement of net position are different because: - - Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. - - Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds. - - Long-term liabilities, including bonds and capital leases payable, are not due and payable in the current period and therefore, are not reported in the funds. - - Bonds and direct borrowings payable - - - Capital leases payable - - - Defension liability, including related deferred inflows and outflows of resources - - OPEB liabilities, including related deferred inflows and outflows of resources			
Restricted 681,670 2,672,222 Committed 81,898 - Assigned 600,000 - Unassigned 4,376,060 - Total fund balances 5,783,134 2,672,222 Total liabilities, deferred inflows of - - resources, and fund balances \$ 7,940,998 4,120,647 Amounts reported for governmental activities in the statement of net position are different because: - Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. - Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds. - Long-term liabilities, including bonds and capital leases payable, are not due and payable in the current period and therefore, are not reported in the funds. - Bonds and direct borrowings payable - - Capital leases payable - - Net pension liability, including related deferred inflows and outflows of resources - OPEB liabilities, including related deferred inflows and outflows of resources - OPEB liabilities, including related deferred inflows and outflows of resources - Accrued interest -	-	7,785	51,291
Assigned 600,000 - Unassigned 4,376,060 - Total fund balances 5,783,134 2,672,222 Total liabilities, deferred inflows of - - resources, and fund balances \$ 7,940,998 4,120,647 Amounts reported for governmental activities in the statement of net position are different because: - - Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. - - Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds. - - Long-term liabilities, including bonds and capital leases payable, are not due and payable in the current period and therefore, are not reported in the funds. - - Bonds and direct borrowings payable - - - - Capital leases payable - - - - - Net pension liability, including related deferred inflows and outflows of resources - - - OPEB liabilities, including related deferred inflows and outflows of resources - - - Accrued interest - - - - - <td></td> <td>174,906</td> <td>3,528,798</td>		174,906	3,528,798
Unassigned 4,376,060 - Total fund balances 5,783,134 2,672,222 Total liabilities, deferred inflows of resources, and fund balances \$ 7,940,998 4,120,647 Amounts reported for governmental activities in the statement of net position are different because: Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds. Image: Colspan="2">Long-term liabilities, including bonds and capital leases payable, are not due and payable in the current period and therefore, are not reported in the funds. Bonds and direct borrowings payable Capital leases payable Capital leases payable Capital leases payable OPEB liabilities, including related deferred inflows and outflows of resources OPEB liabilities, including related deferred inflows and outflows of resources	1,403,661	2,587,466	4,073,025
Total fund balances 5,783,134 2,672,222 Total liabilities, deferred inflows of resources, and fund balances \$ 7,940,998 4,120,647 Amounts reported for governmental activities in the statement of net position are different because: Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Sources and, therefore, are not reported in the funds. Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds. Sources and direct borrowings payable, are not due and payable in the current period and therefore, are not reported in the funds. Bonds and direct borrowings payable Capital leases payable Capital leases payable Sources OPEB liabilities, including related deferred inflows and outflows of resources Accrued interest	-	-	600,000
Total liabilities, deferred inflows of resources, and fund balances \$ 7,940,998 4,120,647 Amounts reported for governmental activities in the statement of net position are different because: Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Sources and, therefore, are not available to pay for current period expenditures and, therefore, are deferred in the funds. Cong-term liabilities, including bonds and capital leases payable, are not due and payable in the current period and therefore, are not reported in the funds. Sources and direct borrowings payable Capital leases payable Capital leases payable Sources OPEB liabilities, including related deferred inflows and outflows of resources Accrued interest		(215,650)	4,160,410
resources, and fund balances\$7,940,9984,120,647Amounts reported for governmental activities in the statement of net position are different because:Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.Long-term liabilities, including bonds and capital leases payable, are not due and payable in the current period and therefore, are not reported in the funds.Bonds and direct borrowings payableCapital leases payableNet pension liability, including related deferred inflows and outflows of resourcesOPEB liabilities, including related deferred inflows and outflows of resourcesAccrued interest	1,403,661	2,554,507	12,413,524
Amounts reported for governmental activities in the statement of net position are different because: Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Other long-term assets are not available to pay for current period expenditives and, therefore, are deferred in the funds. Long-term liabilities, including bonds and capital leases payable, are not due and payable in the current period and therefore, are not reported in the funds. Bonds and direct borrowings payable Capital leases payable Net pension liability, including related deferred inflows and outflows of resources OPEB liabilities, including related deferred inflows and outflows of resources			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Image: Capital assets are not available to pay for current period expenditures and, therefore, are deferred in the funds. Long-term liabilities, including bonds and capital leases payable, are not due and payable in the current period and therefore, are not reported in the funds. Image: Capital leases payable Capital leases payable Image: Capital leases payable Image: Capital leases payable Net pension liability, including related deferred inflows and outflows of resources Image: Capital lease leases OPEB liabilities, including related deferred inflows and outflows of resources Image: Capital leases	2,143,329	2,965,826	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Image: Capital assets are not available to pay for current period expenditures and, therefore, are deferred in the funds. Long-term liabilities, including bonds and capital leases payable, are not due and payable in the current period and therefore, are not reported in the funds. Image: Capital leases payable Capital leases payable Image: Capital leases payable Image: Capital leases payable Net pension liability, including related deferred inflows and outflows of resources Image: Capital lease leases OPEB liabilities, including related deferred inflows and outflows of resources Image: Capital leases			
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds. Image: Comparison of the funds			
tures and, therefore, are deferred in the funds. Long-term liabilities, including bonds and capital leases payable, are not due and payable in the current period and therefore, are not reported in the funds. Bonds and direct borrowings payable Capital leases payable Net pension liability, including related deferred inflows and outflows of resources OPEB liabilities, including related deferred inflows and outflows of resources Accrued interest			19,313,094
ble in the current period and therefore, are not reported in the funds. Bonds and direct borrowings payable Capital leases payable Net pension liability, including related deferred inflows and outflows of resources OPEB liabilities, including related deferred inflows and outflows of resources Accrued interest			198,416
Capital leases payable Capital leases payable Net pension liability, including related deferred inflows and outflows of resources OPEB liabilities, including related deferred inflows and outflows of resources Accrued interest			
Net pension liability, including related deferred inflows and outflows of resources OPEB liabilities, including related deferred inflows and outflows of resources Accrued interest			(5,156,651
OPEB liabilities, including related deferred inflows and outflows of resources Accrued interest			(94,577
Accrued interest			(247,420
			(1,784,549
Accrued compensated absences			(17,129
Accured compensated absences			(86,995
Net position of governmental activities			24,537,713

TOWN OF HERMON, MAINE Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds For the year ended June 30, 202*See accompanying notes to basic financial statements.*

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		School Department	School Capital	All Other Governmental	Total Governmental
	General	Operations	Improvements	Funds	Funds
Revenues:		-	-		
Taxes	\$ 9,503,203	7,477,077	-		
Intergovernmental	939,10	-	-	-	9,503,203
Licenses and permits	5	2,606,865	-	844,465	
Charges for services	63,222 56,322	38,025	10,961	- 172,963	63,222 2,836,150
-	166,09	56,025	10,901	42,201	
Investment income	8 -	-	-	224,643	
Student activity fees and fundraisers	13,294	48,976	-	21,070	
Total revenues	10,741,244	10,170,943	10,961	1,305,342	22,228,490
Expenditures:					
Current:					
General government	936,833	-	-	16,691	953,524
Economic development	138,033	-	-	-	138,033
Public safety	910,852	-	-	-	910,852
Public works	1,484,441	-	-	-	1,484,441
Solid waste	441,020	-	-	-	441,020
Recreational and social services	339,462	-	-	8,895	348,357
County tax	775,075	-	-	-	775,075
Tax increment financing	68,685	-	-	-	68,685
General assistance	2,604	-	-	-	2,604
Education	-	13,978,280	-	1,231,238	15,209,518
Maine PERS on-behalf payments	-	1,243,903	-	-	1,243,903
Debt service	-	562,435	-	-	562,435
Capital outlay	-	90,000	408,252	674,556	1,172,808
Total expenditures	5,097,005	15,874,618	408,252	1,931,380	23,311,255
Excess (deficiency) of revenues over					
(under) expenditures	5,644,239	(5,703,675)	(397,291)	(626,038)	(1,082,765)
Other financing sources (uses):					
Capital lease proceeds	-	90,000	-	-	90,000
Transfers from other funds		5,582,271	-	1,035,975	6,618,246
Transfers to other funds	(6,164,548)	(35,000)	(418,698)	-	(6,618,246)
Total other financing sources (uses)	(6,164,548)	5,637,271	(418,698)	1,035,975	90,000
		2,307,271	(110,000)	_,000,070	
Net change in fund balances	(520,309)	(66,404)	(815,989)	409,937	(992,765)
Fund balances, beginning of year, as restated	6,303,443	2,738,626	2,219,650	2,144,570	13,406,289
Fund balances, end of year	\$ 5,783,134	2,672,222	1,403,661	2,554,507	12,413,524

TOWN OF HERMON, MAINE Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the year ended June 30, 2020

hange in fund balances - total governmental funds (from Statement 4)		\$ (992,765)
Amounts reported for governmental activities in the statement of ac- tivities (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 of:		
Capital outlay	1,243,291	
Depreciation expense	(896,861)	
Book value of disposed assets	(32,381)	314,
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expendi- tures in the governmental funds. This is the change in:		
OPEB liabilities with related deferred inflows and outflows of resources	(13,151)	
Net pension liability with related deferred inflows and outflows of resources	(89,588)	
Accrued interest	(5,076)	
Accrued compensated absences	(12,391)	(120
Bond, direct borrowing, and capital lease proceeds provide current financial re- sources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond, direct borrowing, and capital 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:		
Repayments of bonds and direct borrowings	571,788	
Capital lease proceeds	(90,000)	
Capital lease repayments	53,905	535,
e in net position of governmental activities (see Statement 2)		\$ (263,229

TOWN OF HERMON, MAINE Statement of Revenues, Expenditures and Changes in Fund Balance Budget and Actual - Budgetary Basis General Fund For the year ended June 30, 2020

	Town Gene	eral Fund		School Department Operatio			erations		
Budgetedamo	ns		Variance with final budget	Budgeted amounts			Variance with final budget positive		
Original	Final	Actual	positive (negative)	Original	Final	Actual	(negative)		
Revenues:	0.426.654	0.500.000	266 552	ļ					
Taxes \$ 9,136,651	9,136,651	9,503,203	366,552	-	-	-	-		
Intergovernmental 822,952	822,952	939,105	116,153	6,276,473	6,276,473	6,233,174	(43,299)		
Licenses and permits 59,600	59,600	63,222	3,622	-	-	-	-		
Charges for services 53,100	53,100	56,322	3,222	2,180,722	2,180,722	2,606,865	426,143		
Interest earned 70,000	70,000	167,216	97,216	-	-	23,854	23,854		
Other revenues 15,000	15,000	13,294	(1,706)	111,952	111,952	48,976	(62,976)		
Total revenues 10,157,303	10,157,303	10,742,362	585,059	8,569,147	8,569,147	8,912,869	343,722		
Expenditures:									
Current:									
General government 1,011,437	1,011,437	921,431	90,006	-	-	-	-		
Economic development 190,602	190,602	138,033	52,569	-	-	-	-		
Public safety 922,185	922,185	910,852	11,333	-	-	-	-		
Public works 1,143,373	1,143,373	1,484,441	(341,068)	-	-	-	-		
Solid waste 433,332	433,332	441,020	(7,688)	-	-	-	-		
Recreation and social services 361,745	361,745	339,462	22,283	-	-	-	-		
County tax 775,075	775,075	775,075		-	-	-	-		
Tax increment financing 110,000	110,000	68,685	41,315	-	-	-	-		
General assistance 5,000	5,000	2,604	2,396	-	-	-	-		
Education -	-	-	-	14.080.900	13.980.900	13,650,830	330,070		
Debt service:				14,000,500	13,500,500	13,030,030	330,070		
Principal -	-	-	-	460,000	460,000	460,000	-		
hterest -	-	-	-	3,795	103,795	102,435	1,360		
Total expenditures 4,952,749	4,952,749	5,081,603	(128,854)	14,544,695	14,544,695	14,213,265	331,430		
Excess (deficiency) of revenues									
over (under) expenditures 5,204,554	5,204,554	5,660,759	456,205	(5,975,548)	(5,975,548)	(5,300,396)	675,152		
			,				,		
Other financing sources (uses):									
Use of prior year surplus 1,184,000	1,184,000	-	(1,184,000)	600,000	600,000	-	(600,000)		
Use of TIF funds 272,602	272,602	-	(272,602)	-	-	-	-		
Appropriated for TIF funds (464,554)	(464,554)	-	464,554	-	-	-	-		
Transfersin -	-	-	-	240,000	240,000	611,723	371,723		
Local appropriation - School Department (5,170,548)	(5,170,548)	(5,170,548)	-	5,170,548	5,170,548	5,170,548	-		
Transfers out (999,000)	(999,000)	(1,013,815)	(14,815)	(35,000)	(35,000)	(35,000)	-		
Total other financing sources (uses) (5,177,500)	(5,177,500)	(6,184,363)	(1,006,863)	5,975,548	5,975,548	5,747,271	(228,277)		
Net change in fund balance, budgetary basi 27,054	27,054	(523,604)	(550,658)	-	-	446,875	446,875		
Reconciliation to GAAP:									
Changes in committed balances (reserves)		3,295				(185,829)			
Change in accrued summer salaries and benefits		-				(327,450)			
	1	(520,200)							
Net change in fund balance, GAAP basis		(520,309)				(66,404)			
Fund balance, beginning of year		6,303,443				2,738,626			
Fund balance, end of year \$		5,783,134				2,672,222			

TOWN OF HERMON, MAINE Statement of Net Position Proprietary Fund June 30, 2020

	Jun	e 30, 2020	
	Business-type Act	tivities - Enterprise Fund	
			Recreation Department
ASSETS			
Current assets:			
Interfund	loans receivable	\$	251,330
	Total assets		251,330
LIABILITIES			
Current liabiliti	es:		
Accounts	payable		-
	Total liabilities		-
NET POSITION			
Unrestricted			251,330
	Total net position	\$	251,330

TOWN OF HERMON, MAINE Statement of Revenues, Expenses and Changes in Net Position Proprietary Fund For the year ended June 30, 2020 Business-type Activities - Enterprise Fund

	Recreation
	Department
Operating revenues:	
Charges for ser-	
vices	\$ 297,493
Total operating revenues	297,493
Operating expenses:	
Payroll and related expenses	231,286
Recreation programs	88,694
Total operating expenses	319,980
Operating income (loss)	(22,487)
Net position, beginning of year	273,817

Net position, end of year

\$ 251,330

TOWN OF HERMON, MAINE

Statement of Cash Flows - Proprietary Fund For the year ended June 30, 2020

Business-type Activities - Enterprise Fund	
	Recreation Department
Cash flows from operating activities:	
Receipts from customers and users	\$ 297,493
Payments to suppliers	(88,694)
Payments to employees	(231,286)
Net cash provided by (used in) operating activities	(22,487)
Cash flows from noncapital financing and related activities:	
Net interfund activity	22,487
Net cash used in noncapital financing and related activities	22,487
Increase (decrease) in cash	-
Cash and cash equivalents, beginning of year	-
Cash and cash equivalents, end of year	\$ -
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:	
Operating income (loss)	(22,487)
Adjustments to reconcile operating income (loss) to	
net cash provided by (used in) operating activities:	
Increase (decrease) in accounts payable	-
Net cash provided by (used in) operating activities	\$ (22,487)

TOWN OF HERMON, MAINE Statement of Fiduciary Net Position Fiduciary Funds June 30, 2020

	Private-purpose Trusts School
	Department Scholarships
ASSETS	
Cash and cash equivalents	\$ 34,070
Total assets	34,070
LIABILITIES	
Accounts payable	-
Total liabilities	-
NET POSITION	
Restricted	34,070
Total net position	\$ 34,070

TOWN OF HERMON, MAINE Statement of Changes in Fiduciary Net Position Fiduciary Funds For the year ended June 30, 2020

	Private-purpose Trusts School Department Scholarships
Additions	\$ 246
Deductions	1,179
Change in net position	(933)
Net position, beginning of year	35,003
Net position, end of year	\$ 34,070

TOWN OF HERMON, MAINE General Fund Comparative Balance Sheets June 30, 2020 and 2019

	2020	2019
ASSETS Cash and cash equivalents	7,238,755	7 705 229
Receivables:	7,230,733	7,795,338
	 440.022	222 742
Taxes - current year	 449,032	233,742
Taxes - prior years	 41,200	44,898
Tax liens - prior years	66,335	59,321
Tax acquired property	6,524	11,664
Accounts	95,646	99,606
Inventory	13,184	11,500
Prepaid expenditures	30,322	22,532
Total assets	\$ 7,940,998	8,278,601
	 200 200	104 700
Accounts payable	206,390	184,796
Accrued payroll and benefits	29,537	31,658
Prepaid taxes Other liabilities	24,494	32,359
	60,778	53,994
Interfund loans payable	1,638,249	1,473,935
Total liabilities	1,959,448	1,776,742
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes	198,416	198,416
Total deferred inflows of resources	198,416	198,416
FUND BALANCE		
Nonspendable - inventory and prepaid	43,506	34,032
Restricted for TIF	681,670	410,649
Committed for Town reserves	81,898	78,603
Assigned for subsequent budget	600,000	525,000
Unassigned	4,376,060	5,255,159
Total fund balance	5,783,134	6,303,443
Total liabilities, deferred inflows of		
resources, and fund balances	\$ 7,940,998	8,278,601

TOWN OF HERMON, MAINE General Fund Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Budgetary Basis For the year ended June 30, 2020 (with comparative amounts for the year ended June 30, 2019)

		2020		
	Budget	Actual	Variance positive (negative)	2019 Actual
Revenues:				
Taxes:				
Property taxes	\$ 6,819,651	6,805,537	(14,114)	6,458,892
Excise taxes	2,276,000	2,666,598	390,598	2,693,803
Payment in lieu of taxes	11,000	11,000	-	11,000
Interest on taxes	30,000	20,068	(9,932)	35,096
Total taxes	9,136,651	9,503,203	366,552	9,198,791
Intergovernmental:				
State revenue sharing	175,000	282,783	107,783	172,745
Homestead reimbursement	243,464	247,506	4,042	238,686
BETE reimbursement	336,488	336,726	238	281,391
Snowmobile reimbursement	2,500	3,065	565	2,668
URIP funds	63,000	66,860	3,860	64,992
General assistance	2,500	2,165	(335)	1,654
Total intergovernmental	822,952	939,105	116,153	762,136
Licenses and permits:				
Town Clerk agent fees	30,000	36,987	6,987	31,435
Dog fees	2,100	2,366	266	2,241
Building permits	12,000	11,441	(559)	16,031
Plumbing fees	13,500	11,578	(1,922)	13,877
Planning/zoning fees	2,000	850	(1,150)	7,560
Total licenses and permits	59,600	63,222	3,622	71,144

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

		2020		
	Budget	Actual	Variance positive (negative)	2019 Actual
Revenues, continued:				
Charges for ser-				
vices:				
Hermon connection	\$ 2,000	2,730	730	2,350
Cemetery maintenance	2,500	2,700	200	1,635
Cable franchise	18,000	10,740	(7,260)	21,065
Sewer assessments	200	920	720	-
Wireless tower fees	10,000	12,533	2,533	12,168
Public safety	5,000	9,389	4,389	19,203
Public works revenues	-	388	388	2,206
Solid waste and recycling	15,400	16,908	1,508	575,632
Recreation and social services	-	14	14	3
Total charges for services	53,100	56,322	3,222	634,262
Interest earned	70,000	167,216	97,216	164,997
Total interest earned	70,000	167,216	97,216	164,997
Other revenues:				
Miscellaneous	15,000	13,294	(1,706)	34,719
Total other revenues	15,000	13,294	(1,706)	34,719
Total revenues	10,157,303	10,742,362	585,059	10,866,049

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

		202	D	
	Budget	Act	Variance positive ual (negative)	2019 Actual
Expenditures:				
Current:				
General Government:				
Administration	\$ 346,	471 294,9	967 51,504	276,639
Town manager	113,	643 112,8	315 828	107,214
Town clerk	66,	753 67,0)39 (286)	63,199
Finance	122,	969 118,0	557 4,312	118,744
Assessor	102,	485 94,8	375 7,610	100,940
Code enforcement	44,	613 44,3	340 273	42,040
Assistant clerks	123,	812 109,5	510 14,302	79,273
Municipal building	30,	848 28,9	930 1,918	21,891
Town office	9,	500 6,6	562 2,838	8,385
Town council	13,	580 11,8	390 1,790	14,648
Town boards	8,	505 7,3	324 1,181	2,540
Other expenditures	28,	158 24,4	422 3,736	25,353
Total general government	1,011,	437 921,4	431 90,006	860,866
Economic development:				
Economic development	162,	602 110,0	52,569	91,123
Technology	28,	000 28,0	- 000	28,854
Total economic development	190,	602 138,0	52,569	119,977
Public safety:				
Police department	434,	842 414,9	935 19,907	384,106
Fire department	376,	282 375,8	365 417	348,543
Utilities	111,	061 120,0)52 (8,991)	118,970
Total public safety	922,	185 910,8	352 11,333	851,619

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

		2020		
	Budget	Actual	Variance positive (negative)	2019 Actual
Expenditures, continued				
Current, continued:				
Public works:				
General	\$ 215,092	246,687	(31,595)	223,121
Roads	855,810	1,159,653	(303,843)	678,949
Town garage	4,810	2,216	2,594	2,217
Trucks/tractor	35,985	53,463	(17,478)	38,725
Salt shed/storage	4,775	1,978	2,797	3,805
Cemetery	26,901	20,444	6,457	23,212
Total public works	1,143,373	1,484,441	(341,068)	970,029
Solid waste:				
Landfill	25,312	16,986	8,326	15,746
Household waste	353,294	365,463	(12,169)	352,477
Sewer	54,726	58,571	(3,845)	52,249
Total solid waste	433,332	441,020	(7,688)	420,472
Recreation and social services:				
Recreation	122,493	106,115	16,378	112,832
Social services	227,840	227,540	300	56,995
Jackson Beach	11,412	5,807	5,605	12,279
Total recreation and social services	361,745	339,462	22,283	182,106
County tax	775,075	775,075	-	709,548
Tax increment financing	110,000	68,685	41,315	176,183
General assistance	5,000	2,604	2,396	2,363

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

		2020		
	Budget	Actual	Variance positive (negative)	2019 Actual
Expenditures, continued				
Debt service - Town				
only: Principal	\$ -	-	-	89,900
Total debt service - Town	-	-	-	89,900
Total expenditures	4,952,749	5,081,603	(128,854)	4,383,063
Excess (deficiency) of revenues over (under) expenditures	5,204,554	5,660,759	456,205	6,482,986
Other financing sources (uses):				
Use of prior year surplus - Town	1,184,000	-	(1,184,000)	-
Use of TIF funds	272,602	-	(272,602)	-
Appropriated for TIF funds	(464,554)	-	464,554	-
Local appropriation - School Department	(5,170,548)	(5,170,548)	-	(4,984,900)
Transfer to reserves	(999,000)	(1,013,815)	(14,815)	(590,000)
Transfer from other funds	-	-	-	4,387
Total other financing sources (uses)	(5,177,500)	(6,184,363)	(1,006,863)	(5,570,513)
Net change in fund balances, budgetary basis	27,054	(523,604)	(550,658)	912,473
Reconciliation to GAAP:				
Changes in committed balances (reserves)		3,295		(82,493)
Net change in fund balances, GAAP basis		(520,309)		829,980
Fund balance, beginning of year		6,303,443		5,473,463
Fund balance, end of year		\$ 5,783,134		6,303,443

TOWN OF HERMON, MAINE Town Reserves - General Fund Combining Statement of Revenues, Expenditures and Changes in Fund Balances For the Year Ended June 30, 2020

		Fund balances beginning of year	Revenues Investment Income (loss)	Expenditures General Government	Transfers In (Out)	Fund balances end of year
02	Municipal unemployment	\$ 36,554	796	10,395	5,000	31,955
03	Legal liability reserve	19,599	426	5,000	-	15,025
16	Economic development	(11,539)	(3,276)	-	14,815	-
31	Rural fire protection	11,031	431	-	-	11,462
34	Sick leave	22,409	488	-	-	22,897
5-01 rial	Hermon Veterans Memo-	(169)	1	7	-	(175)
5-04	Boston Post	718	16	-	-	734
Total T	own reserves	\$ 78,603	(1,118)	15,402	19,815	81,898

NOTES

Pg. 4 - Dedication

The pictures were copied from Bangor Daily News. Article information was from Town of Hermon records, Hermon Then and Now and son Ernie Wheeler

Pg. 10, 11, 12, 13, 14, 15, 16, 18, 19, 20, 22, 23, 25, 29, 30, 33, 34, 39 and 46 ~ Staff Photographs taken by Douglass Photography.

Pg. 22 & 23 ~ Business Park Signs taken by Scott Perkins

Pg. 28 ~ Photos by Hermon Fire

Pg. 32 ~ Photo by Hermon Rescue

Pg. 37, 38 & 39 ~ Photos by Hermon Recreation

Pg 44 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.