

*Annual Report
of the
Municipal Officers
Town of Mount Vernon*



Year ending June 30, 2016

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Reference Numbers

Mount Vernon Town Office

Telephone.....293-2379
Fax.....293-3507

Animal Control Officer

Kevin Wheeler.....778-1815

Assessor's Agent

Wilson Hennessy Appraisal.....443-4688

Code Enforcement Officer

Richard Marble.....293-2636

Community Center

Reservations.....293-4270

Dr. Shaw Memorial Library.....293-4578

Fire Department.....293-2565

General Assistance.....293-2114

Health Officer.....293-6740

Mt. Vernon Elementary School.....293-2076

Mt. Vernon Post Office.....293-2261

Transfer Station.....293-2701

.....293-3113

Burn Permits

Burn permits may be obtained by contacting Dana Dunn at 293-2228, or at the Mount Vernon Country Store at 293-2202

Emergency Numbers

Maine State Police.....1-800-452-4664

Mt. Vernon Fire Department.....911

Mt. Vernon Rescue.....911

Kennebec Sheriff's Department.....1-800-498-1930

State Warden Service.....1-800-292-4736

Winthrop Ambulance.....377-2226

Notice to all dog owners

All dogs MUST be licensed by age 6 months and re-licensed every year on or before January 31. A \$25.00 late fee will be applied to all dogs on or after February 1. Presentation of a spaying and neutering certificate entitles the owner to a reduced fee.

More Information

Town Office Hours of Operation

Monday.....	9am–5 pm
Tuesday.....	9am–5 pm
Wednesday.....	1pm – 7 pm
Thursday.....	9am – 5 pm
Friday.....	Closed
Saturday ~ Open the fourth Saturday of each month 9am- Noon	

Selectmen Meetings

Every other Monday 7pm at the Town Office.
selectboard@mtvernonme.org

Mount Vernon Website

<http://www.mtvernonme.org>

Transfer Station & Recycling Center Hours of Operation

By permit only available at the Town Office

Saturday.....	8:30am - Noon
Sunday.....	8:30am - Noon

Memorial Day through Labor Day open Wednesdays 3 pm – 7 pm

Food Bank Hours of Operation

Saturday	9:30am - Noon
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Located at the First Baptist Church in the Village

After hours contact Betty White at 293-2273, Henri Silz at 293-2317 or
Irene Wadleigh at 293-2308.

Community Center

The Community Center is available for usage/rental for private and public functions.
There is a \$25 returnable cleaning deposit for all functions and a minimal charge
for private functions.

Town Newsletter

Email: mtvnewsletter@gmail.com

Town Beach

Beach is closed 11pm to 5am

**Children under the age of 10 must be accompanied by someone 18 years or older.
NO LIFEGUARD**

Rules

In addition to Maine State Laws, the following activities are prohibited:

Overnight camping
Importation and deposit of household waste or refuse generated off the beach premises in
containers supplied for control of beach generated waste.
ANY and ALL pets
Parking on the beach or in the fire lane
Use of glass containers
Absolutely NO alcohol
Smoking is prohibited within 100 feet of the water
All fires
Pushing or running on the docks
Swimming under the docks
Soap or other cleaning agents
No bikes on the beach
Such other activities as deemed necessary by the Selectmen

Please Note: This ordinance may be enforced by any duly authorized law enforcement officer, as well as other individuals specifically designated by the Board of Selectmen. The hours of operation shall be enforced under the “Criminal Trespass” provisions of MRSA Title 17A.

TOWN OFFICERS

Select Board

Chairman, Paul Crockett
Clyde Dyar
Sherene Gilman

Cemetery Sexton

Robert Grenier

Civil Defense Director

Lee Dunn

Code Enforcement Officer, Building Inspector, Plumbing Inspector

Richard Marble

Deputy Town Clerk

Amanda Wheeler

Fire Department

Chief Dana Dunn
Assistant Chief Lee Dunn

General Assistance Officer

Clyde Dyar

Health Officer

Daniel Onion

Rescue

Director Patricia Rawson
Assistant Director Leslie Grenier

Road Commissioner

Lee Dunn

Town Clerk, Tax Collector, Registrar of Voters

Rachel Meader

Town Webmaster

Nate Savage

Treasurer

Martha Gross

COMMITTEES

Athletic Committee

Jesse Jacobs, Jennifer Hall,
Bonnie Gasper, Jen Jacobs,
Guy Whittington

Dr. Shaw Memorial Library Trustees

Dorcas Riley, Shari Hamilton,
George Smith, Fred Webber,
Kathleen Kelley

Beach Committee

Patricia Jackson,
Gerhard Von Hauenschild,
Kelly O'Neil

Ordinance Review Committee

Susan Herman, Dick Watson,
Michelle Pino, Quimby Robinson,
Ron LaRue, Fred Webber,
Heather Roberts

Board of Appeals

David Fuller, Richard McKeen,
Kenneth Scheno, Malcolm Hardy,
Tom Ward, Charles Wright

Planning Board

John Hagelin, John Dixon,
Fred Webber, Ron LaRue,
Jeff Wiles

Budget Committee

Malcolm Hardy, Kathleen Farrin,
Brad Jackson

School Board

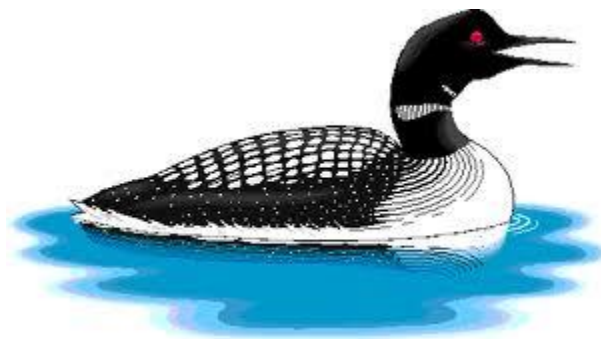
Patricia Jackson, Malcolm Hardy,
Lucas Rumler

Cemetery Committee

Robert Grenier

Community Center Trustees

June Cauldwell, Katie Farrin, Kirsten Heck,
Anna Libby, Tammy McLaughlin,
Pat Rawson, Janet Roderick, Jane Rogers,
Linda Stanton, Tom Ward,
Julie Weaver, Donna Williams



Select Board Report

Your select board has had another very busy year. We have a good team right now and although the line-up changes every so-many years, I want to express my sincere gratitude to Clyde Dyar and Sherene Gilman for being such great team players!! We seem to get a lot done and have productive meetings. Of course, backing us up is our awesome administrative assistant, Amanda Couture. Amanda has assisted this board for several years and we always appreciate her institutional knowledge and ability to keep us organized.

One of the most significant tasks that your select board does annually is the work on the municipal budget. We get great assistance from a volunteer budget committee. That team, again for this past year, was Katie Farrin, Mac Hardy and Brad Jackson, along with our treasurer Marti Gross. Sherene has been the select board's chair for the budget process and has done a terrific job keeping us all on task.

For the 2nd year running we took the approach of focusing solely on the municipal budget because the RSU budget is a separate process and a separate vote. However we remain mindful that decreasing State subsidies, increasing valuations and other factors have continued to put a strain on all the taxpayers. So we try to hold the line on expenses as best we can. But in last year's budget we had to recognize that our roads had degraded significantly with many years of flat budgets. As you may know a new road built to current standards can cost over \$1,000,000 a mile. So what little extra we put into the roads last year is still not much, but we have had plenty of input from residents about this topic and we spent a lot more time working this part of the budget last year. In fact the select board spent a lot of extra time performing a full road assessment using some software provided by the State. We worked with the road commissioner to set priorities and plan improvements.

In 2016 we recruited and appointed numerous people to a variety of boards and committees including the RSU 38 board, athletic committee, appeals board, planning board, events committee, etc. As always we appreciate all the citizen volunteers.

In 2016 the town voted to keep the 10 year rotation of new fire trucks and we replaced the 30 year old pumper truck with a new one. Bonding for the money for this truck was at a very reasonable price. The town is on a predictable cycle for such major expenditures so it helps that these purchases are not emergencies and are planned well in advance.

At the transfer station we had some challenges with low prices on commodities such as scrap metal and biomass (the wood pile that gets chipped). We did adjust some tipping fees up to cover costs, such as roof shingles and construction debris. We are still challenged, however, with increasing the level of voluntary cooperation with the mandatory recycling. Too many people are dumping all their household waste in the trash compactor. Everything that we divert to the recycling stream saves your tax dollars.

Some of the other projects that the select board took on in 2016 included upgrading the town phone system to better serve the public, paving the town hall parking lot and working with the State to complete the downtown draining project. We started to work in conjunction with the CPC and the State on upgrading and moving the boat ramp at the public beach, and establishing Mount Vernon as a PACE community with Efficiency Maine so that home owners can have access to low cost energy improvement loans. We also participated in some long range planning along with Readfield and Fayette about locating a permanent 7x24 staffed ambulance garage in west Mount Vernon or Kents Hill. This may take a while, but we all realize that as these communities grow there will be a need. Also it will be a worthwhile project to at least explore the concept of regionalization.

Your select board always welcome the public at our bi-weekly meetings and we'd like to remind you that we are on cable TV on channel 7 both live and recorded.

On behalf of the Select Board, Paul Crockett, Chairman

Report from the Mt. Vernon Community Center

The Mount Vernon Community Center is a town building dedicated to use by area residents and maintained by the efforts of the Board of Trustees. The Trustees meet the first Wednesday of every month at 7 p.m. and we welcome visitors with ideas and suggestions. We also welcome new members to our Board! Our current members are Linda Stanton, Katie Farrin, Anna Libby, Tom Ward, Donna Williams, Jane Rogers, Pat Rawson, Kirsten Heck, Janet Roderick, June Cauldwell, and Tammy McLaughlin.

The Community Center is glad to host a variety of events throughout the year to raise funds for the Center and to provide activities for the community. The funds support capital improvements to the Community Center, and many projects are planned for the upcoming year. This past year, these events included:

- **Community Dinners:** This past year the Community Center hosted community dinners including an International dinner and a Soup-er Supper. These events provide delicious food and fun to our communities.
- **Arts and Crafts Fairs:** We hosted two arts and crafts fairs this past year - one over 4th of July weekend, and another the Saturday following Thanksgiving. Many area artisans and crafters sell their wares and the community welcomes a chance to support their efforts.
- **Tree Lighting:** The first Saturday of December brings a lovely celebration at the Community Center when we host a tree lighting followed by holiday treats, stories, and the arrival of Santa Claus.
- **Saturday Morning Community Cafe:** Most Saturday mornings, the Community Center is open from 9:00 until 11:00 for a community breakfast. This is a great way to meet others in your community and keep informed of town news. The Community Center trustees and other volunteers take turns hosting this event. This year, we have invited other community groups to host breakfast as well to raise funds for their causes as well.

We are also glad to host a variety of other groups and activities here at the Community Center. For example, the Global Girls meet here at the Community Center on Friday afternoons and the Events Committee hosted several events here this past year. It is often used for other meetings and town events including: elections (both local and national), political caucuses, public meetings, Planning Board meetings, the Dr. Shaw Memorial Library Book Sale, Pond and Watershed Association Meetings and Workshops, poetry readings, public benefit suppers and sales, memorial services, Tuesday breakfasts, benefit concerts, antique shows, and Camp Bearnstow's Summer Dance Workshops.

The Community Center is also rented regularly for private functions such as birthday parties, baby showers, weddings, and more. It is an ideal space for these types of gathers and is available to community members for a minimal fee. The Trustees have been pleased to see an increase in the amount the Community Center is used throughout the year.

Thank you for your continued support.

Respectfully submitted,

Anna Libby,

Secretary, Mount Vernon Community Center Board of Trustees

ANNUAL REPORT FOR THE MOUNT VERNON FIRE DEPARTMENT

The job of the Fire Department goes on as usual. This year it grew even bigger. More calls were added. Training requirements continue to add hours to the firefighters' commitments. Each firefighter must complete the same training as every other fire department, big or small, and have the paperwork completed before being allowed on the fire ground.

Outside the regular job of firefighting and the other calls we receive, we also spend hours in the community with public service. Among other meetings, trainings, and events, we helped set up and oversee the Loon Loop Run and spent part of two days assisting the set-up and take-down of the Travis Mills Foundation Fund Raiser. Luke Olson, Nichole Pelton, and Lucas Rumler presented a program at the Dr. Shaw Library for children to acquaint them with the Fire Department, and to read stories to them. Reports of a good job followed. Both Firefighters and children enjoyed it. Wendy Stevens began a Fire Department Auxiliary which has been very helpful. A Fire Prevention Program at the elementary school has continued. Nichole Pelton has planned and set up the Fire Victims Project with things needed immediately by people burned out of their houses. Items for all ages have been planned. Firefighters help with the Memorial Day Parade, placing flags, arranging and staffing traffic control, as well as, joining the parade, and providing the gun salute.

Construction on the addition to Station Two is in progress. Firefighters have helped to clean out and move things before the contractor began and as work continues. Stairs inside the second bay have been moved into the addition, leaving room for a fire truck to occupy that bay. A wall between the bays was partially removed, allowing more floor room and safer access. The Fire Company has been fund-raising to complete this job.

Mutual Aid trainings add more to our knowledge, keep us updated, and allow us to work with other departments' firefighters. Among these trainings this year were Ice and Cold Water Training, Vehicle Extrication with new tools, Compressed Air Foam Systems, and Emergency Vehicle Operations. Truck drivers must also satisfy our department's driver requirements.

An antenna for our radio system has been installed on the Blake Hill cell phone tower, which we hope will improve the local reception of our radios and pagers. A new Fire Reporting System has been installed. Firefighters need to learn how to use it to report each incident we attend. The department cannot apply for certain grants if the reporting is not complete.

Joining us this year as Junior Brigade members are Jeffrey Easter and Trevor Sprague. Josh Heck joined as a regular member. At Town meeting it was voted to purchase a fire truck to replace Unit #51, in service since 1986. It was agreed to put that truck and the decommissioned 1954 truck out for sale by bid. The new truck is in the process of being built by W.S. Darley.

At the annual meeting the following awards were made: Firefighter of the year, Bruce Dunn; Outstanding Service, Joseph Lemieux III, Luke Olson, and Perry Johnson. Service awards were given to Michael McIver for fifteen years, and Ronald Lockwood for ten years. Special appreciation awards for

service on the new truck committee went to Douglas Stevens, Jason Beckler, Joseph Lemieux III, and Ronald Lockwood.

Each year we provide a scholarship to a Mount Vernon student graduating from Maranacook Community School. Much of this money comes from “in memory” donations. We recently voted to raise this presentation to \$1000. This year the award went to Hannah Jiorle.

Maybe you have the skills and talents we need in our department. If you would like to join us and help your fellow townspeople, ask any firefighter or rescue member to tell you how. Perhaps you are just the person we have been looking for.

If you dial 911 you will be answered by a dispatcher at Somerset PSAP, who will relay the important information to Winthrop Dispatch. Winthrop will then alert the local firefighters and/or rescue members via pager, radio, and text. It is important to tell them your name, address, type of emergency, town, location of the emergency, and the phone number you are calling from. Please remain on the phone until the dispatcher says you may “hang up”. **COMPLETE INFORMATION IS VERY IMPORTANT FOR A QUICK RESPONSE.** To help us find you quickly, a large, clearly visible house number will point out the right place. Can you see and read your house number clearly as you arrive from both directions to your house?

I wish to thank all the members of the Mount Vernon Fire and Rescue Units for always being there to do a good job. My thanks also go to our Mutual Aide partners, North Star and Winthrop Ambulances, Life Flight, Somerset PSAP, Winthrop Dispatch, Kennebec Sheriff’s Officers, Maine Forestry, Game Wardens, and the officers of the Maine State Police. We especially appreciate the generosity, support and cooperation we receive from the people of Mount Vernon.

FIRE DEPARTMENT INCIDENTS 2015-16

Alarm	6	Landing zone set-up	1
False alarm	22	No Permit	6
Appliance fire	4	Oversee fireworks	3
Car accident	12	Rescue assistance	11
Car accident w/ entrapment	5	Smoke investigation	2
Chimney	8	Stand-by other station	2
Dog through ice	1	Structure – local	1
Down lines/tree	8	Structure – mutual aid	11
Electric	1	Truck repair-out of town	2
Flooded road	1	Vehicle Fire	1
Fuel/fluid spill	3		
Grass/woods	12	TOTAL INCIDENTS	123

Fire Department Balances 2015-1016

Line Item	Appropriation	SPENT	LEFT
Communications	\$ 4,500.00	\$ 4,386.33	\$ 113.67
Utilities	\$ 8,700.00	\$ 7,068.64	\$ 1,631.96
Supplies & Maintenance Fire	\$ 11,700.00	\$ 16,473.82	\$(4,773.82)
Fuel - Fire Trucks	\$ 4,500.00	\$ 2,942.02	\$ 1,557.98
Fire Radios	\$ 3,000.00	\$ 4,964.31	\$(1,964.31)
Fire Equipment	\$ 4,000.00	\$ 2,313.99	\$ 1,686.01
Fire Administration & Training	\$ 2,000.00	\$ 1,454.32	\$ 545.68
Fire Payroll	\$ 43,723.00	\$ 42,696.04	\$ 1,026.96
TOTAL FIRE APPROPRIATION	\$ 82,123.00	\$ 82,298.87	\$ (\$175.87)
Rescue Payroll	\$ 11,450.00	\$ 10,662.36	\$ 787.64
Rescue Equipment	\$ 1,000.00	\$ 804.62	\$ 195.38
R. Supplies & Maintenance	\$ 3,750.00	\$ 5,369.03	\$(1,646.03)
Rescue Admin & Training	\$ 2,000.00	\$ 1,137.65	\$ 862.35
Total Rescue Appropriation	\$ 18,200.00	\$ 18,000.66	\$ 199.34
TOTAL FIRE & RESCUE	\$ 100,323.00	\$ 100,299.53	\$ 23.47

Special Appropriation 2015-16

line item	Appropriation	6/30/2016 carried	SPENT	LEFT
Water Holes & Hydrants	\$ 1,000.00		\$ 344.38	\$ 655.62
Special Equipment I	\$ 4,000.00		\$ 4,000.00	
Special Equipment II	\$ 5,500.00		\$ 5,500.00	
Vehicle Maintenance	\$ 5,000.00		\$ 5,000.00	
Stabilization & Extrication Kit	\$ 3,500.00		\$ 3,500.00	
Rescue Training		\$ 2,778.50	\$ 425.00	\$ 2,353.50
Fire Dept Training		\$ 600.00		\$ 600.00
New Truck Account			\$106,113.61	

Mt. Vernon Rescue 2016

Rescue responded 144 times during 2016. One hundred and one patients were transported to hospitals. Seventy of these were transported by Winthrop Ambulance Service, 31 by Northstar, Farmington and one by a Kennebec Sherriff's deputy. Of the 101 individuals who did go to hospitals, 67 went to MGMC, 28 to Franklin Memorial and six to CMMC (Lewiston). Our youngest patient was 19 months old. Our busiest month was June (16 calls) and our busiest days tended to be Sundays and Tuesdays (26). We were called out 100 times during the daytime shift (6:00 AM-6:00PM) and 44 times during the night shift (6:00PM-6:00AM).

Calls by chief complaints:

medical	37	overdose	5
respiratory	24	altered mental status	4

chest pain	16	lift assist	4
falls with injury	10	diabetic emergency	3
car accidents	7	seizure	3
fractures	6	service call	3
loss of consciousness	6	stroke	2
deceased	6	intoxication	2
fires/carbon monoxide	6	suicide attempt	2

Our numbers have grown substantially from last year. We were fortunate to have EMTs Lisa Whitney and Alex Slagle join us. Both Lisa and Al are currently enrolled in the very rigorous Advanced EMT class.

We sponsored a Basic EMT class at the fire station during the summer and our membership has benefitted with the addition of three new EMTs; Steve Booth, Denise Sprague and Matthew Scott. We have adopted the State's Junior EMT program and Matthew is our first junior member. We're hoping to recruit additional juniors in order to help to insure the future of our membership.

These newest members successfully passed a number of challenges in order to become EMTs; the completion of a 120 hour EMT course, the course final written exam and the State practical exam where their new skills were evaluated. These were followed by the rigorous National Registry computer-based written test. Only after successful completion of all of these were they eligible to become licensed as EMTs in Maine.

Education does not end there. We are required to complete 52 hours of continuing education every three years in eight specific categories. Towards this goal our monthly trainings are designed to help meet these requirements. Under the leadership of our Training Officer, Roger Scott some of our training covered obstetrics and pediatrics, child abuse, cardiac arrest, skills refreshers, use of the KED (immobilization/extrication device), personal safety strategies, overdoses, hazardous materials, blood borne pathogens, CPR, pediatric injuries and a mock State practical exam.

Rescue meets twice a month on the second and fourth Thursdays. The second week is a business meeting; the fourth is dedicated to training.

Mt. Vernon should be proud of the dedication and professionalism of its Rescue members. Being a volunteer means setting aside whatever you may have been doing (eating dinner, sleeping, watching your favorite TV show) and responding to emergency calls regardless of the weather! We were called out numerous times during this past winter in the midst of terrible storms and dangerous roads. Many thanks to Lee Dunn and his plowing crew for coming out to help us during these storms and to private citizens who showed up to clear unplowed driveways!

Thanks to all of you for your confidence in us and your kind words and notes of appreciation. We appreciate the help we receive from our own fire department, State Police, KSO and the Maine Warden Service who work to keep us safe.

Respectfully submitted,
Patricia A. Rawson
Director, Mount Vernon Rescue

Beach Committee Report

The Beach Committee strove this year to make our beach a safe and welcoming recreational spot for the whole community. New picnic tables and trash receptacles enhanced the look of the beach, as did much trimming and pruning of the lakeside trees and foliage.

We once again offered swimming lessons in conjunction with the Kennebec Valley YMCA. The Y provided both an instructor and a lifeguard, and followed the same curriculum they use at their own pool. Forty children participated in the program and feedback was uniformly positive. This year's lessons will run for six weeks, beginning on July 10th.

The beach hosted the Farmer's Market on Saturday mornings, and welcomed vendors from the Community Center craft fair and Memorial Day festivities. A new floodlight allowed for ice skating and hockey, and we hope to block off a larger rink area next winter.

We've begun collaboration with the town board and the Community Partnership Corporation to move the boat launch to the opposite side of the beach, improving both safety and functionality. We also plan to upgrade the benches and continue work on a permanent rest room and changing area.

The Beach Committee hopes residents and visitors will take advantage of this wonderful community resource. Come see the many changes and enjoy some time at the beach!

Respectfully submitted,

Beach Committee Members Patricia Jackson, Kelly O'Neil , and Gerhard Von Hauenschild

Code Office Report

For July 1, 2015 to June 30, 2016

The housing slump appears to be over. The Code Office issued permits for 11 new homes up from 4 last year. Only 1 permit was issued for a mobile home but 3 permits were issued for modular homes. 18 permits were issued for additions up from 8 last year. A total of 89 permits were issued during this period.

The average cost for a new home was \$135,000.00. The average cost of additions was \$34,500.00. The total value for all permits as indicated on applications was \$2,997,550.00 which is an increase of 1,488,045.00 from last year.

Respectfully submitted
Richard A. Marble
Code Officer

Dr. Shaw Memorial Library Annual Report for Mt. Vernon for 2016 year

We had another productive year at the Dr. Shaw Memorial Library, with an increase in patron visits from 4191 to 4304, an average of 83 library visits a week during our 15 open hours. Of course, the summer months are the busiest and that is when many of our programs take place. We had 103 participants in various programs which included our summer reading program, the annual bird walk, and the community poetry reading. We partnered with the Vienna Union Hall again this year to host poet Carolyn Locke. We held Tax Help Days in the late winter and those sessions are always full. About 40 people were assisted by trained volunteers through Senior Spectrum. A cheese making workshop given by Barbara Skapa, Halloween, and Christmas activities rounded out our year as we continue to try to connect with the various organizations and goings-on around town.

We have 5 computers with access to Wi-Fi and a printer and copier available for public use. We recorded 297 sessions on our public access computers during open hours, but we couldn't begin to count the number of times throughout the hours we aren't open that we see cars stopped in the parking area with drivers working on open laptops or people sitting at the picnic table doing work outside.

We subscribe to the Maine State Library Downloadable Books program which allows patrons to use their library number for free access to digital books. There are currently 19,697 electronic books and 10,145 downloadable audio units available in this digital library.

Our DVD and audio CD collection continued to grow as we received more and more requests for these two collections. We have substantially weeded our VHS and Cassette collections because interest in and ability to use this technology has declined. We subscribe to 25 magazines which can be borrowed or simply enjoyed at the library. Our book collection of nearly 12,700 books includes board books, picture books, juvenile, young adult and adult fiction and non-fiction. Many of the books we order come from suggestions or requests from our patrons. If we don't have what someone is looking for, we can interlibrary loan a book by title or subject. In 2016 we filled 72 requests for materials from other libraries. This year, with the help of two volunteers, we set up a website (drshawlibrary.org) and also try to keep our news up to date on our Facebook page (Dr. Shaw Memorial Library).

Our services are free to all residents and nonresidents. We welcome your patronage and look forward to seeing you and hearing how we might assist you better.

Respectfully Submitted,

Alice Olson

Librarians: Alice Olson, Anne Brooks, Mary Anne Libby

Library Trustees: Kathleen Kelley, Shari Hamilton, Fred Webber, Dorcas Riley, George Smith (Chair)

Road Commissioner Report

Well it's the end of the fiscal year 2016 and this is my first time to write a road commissioner's report. I'll start by saying thank you for all of your support and input. I took a look back at some old town reports to see problems we face don't change over the years- i.e. ditches need to be maintained, trees need to be cut, dirt roads need more gravel, culverts need to be changed, etc.

We have been all over town cutting brush back, ditching, adding gravel, and grading roads. We did a shim and overlay on the Dunn Road, South Cottle Hill Road, and parts of the Blake Hill Road. We also put down fabric and a gravel lift on part of the Cottle Hill Road, culverts on Bartlett Road, Blake Hill Road, Desert Pond Road, Church Road, Fogg Road, and Echo Lake Road. I've started a computer database program for all town roads that will help prioritize which roads need work first. Whether it be paving or to rebuild.

I want to thank the board of selectman for the support and let everyone know there is a lot more work to be done than money to do it. So we will do the best we can with what we have. Feel free to contact me with any concerns.

Respectfully,
Lee K. Dunn

Cemetery Report

A wooden fence was built at the Smith Cemetery on the Spring Hill Road.

The inventory of all stones at each cemetery in Town was completed. The information has been entered into a database. Copies can be seen at the Town Hall or the Library.

Cemetery lots are available at the Community Cemetery located at the corner of the North and Bean Roads. See the Town Clerk for more information.

Respectfully Submitted
Robert Grenier,
Cemetery Sexton

Cemetery Lot Maintenance

The following is a breakdown of money spent on each cemetery lot:

Well Lover Lane	\$389.90	Dunn Corner	\$440.05
Robinson	\$85.61	Potash	\$624.08
Butler	\$431.56	Philbrick	\$35.88
Stevens	\$1908.43	Hopkins	\$369.92
Lakeview	\$1571.03	Community	\$1349.68
Marston	\$430.43	Blake Hill	\$ 7.18
Smith	\$361.20		
Bean	\$2680.70	Total	\$10,685.65

Town Lot Maintenance Report

The following is a breakdown of money spent on each lot:

Town Hall	\$ 782.90	Water Holes	\$ 236.78
Beach Lot	\$1008.59	Memorial Lot	\$ 377.59
Fire & Annix Lots	\$ 361.56	Transfer Station entrance	\$28.70
Library	\$ 727.05	Ball Fields	\$1612.80
		Total	\$5135.97

E 911 Reports

Most of the time now is spent adding new roads. We are also assigning addresses to new houses on existing roads. We also run into the occasional problems with incorrectly given addresses and have to correct them. If you have any questions about your address please call me at 293-2783 or call the Town Office.

Respectfully Submitted
Robert Grenier,
Addressing Officer

Cemetery Trust Funds 2015-2016

	Amount	Cemetery
Allen, Lewis & Jean	\$300.00	Stevens
Archibald, Mary	\$50.00	Bean
Barlett, Sam	\$300.00	Potash
Bean, Arthur	\$100.00	Bean
Burbank, Silas	\$50.00	Bean
Brown, Jessie	\$250.00	Bean
Currier, Grover C.	\$100.00	Bean
Clough, Noah A.	\$35.00	Bean
Clough, HH. & L. Norris	\$55.00	Bean
Cressey, Atwood	\$100.00	Bean
Cram, Albion	\$100.00	Bean
Cram, Caroline	\$50.00	Robinson
Cram, Dorothy	\$100.00	Bean
Davis, Freemont	\$100.00	Bean
Davis, Almado	\$100.00	Robinson
Dutton, Sarah	\$55.00	Bean
French, Philip	\$175.00	Lakeview
French, Richard	\$175.00	Lakeview
Gilman, Jessie	\$50.00	Robinson
Greenly, John	\$300.00	Potash
Guild, Angie B.	\$120.00	Bean
Hall, BB. & Myrtle	\$150.00	Bean
Haines, Henry H.	\$3483.24	Bean
Lakeview Cemetery Assoc.	\$4997.43	Lakeview
Lane, Abner A.	\$100.00	Potash
Morse, J.H.	\$100.00	Bean
Olson, Patricia	\$150.00	Stevens
Poole, George H.	\$55.00	Potash
Pratt, Donald	\$150.00	Stevens
Robinson, Augustus	\$100.00	Robinson
Robinson, Edwin	\$100.00	Philbrick
Robinson, Myrtle	\$100.00	Robinson
Smith, John H.	\$150.00	Bean
Thurston, Joanne	\$100.00	Stevens
Turner, Lucy M.	\$2500.00	Bean
Whittier, Elvina	\$50.00	Hovey Road
Worcester, Dorothy	\$50.00	Bean
Community Cemetery (56 lots)	\$9800.00	Community
Marston Cemetery Trust	\$6796.23	Marston
Total	\$31596.90	

Report from the Athletic Committee

The Athletic Committee would like to thank the community for your continued support toward another successful year of sports participation in Mount Vernon. In the 2016 fiscal year we had 80 participants play T-ball, softball or baseball and 65 participants play soccer.

The Athletic Committee would also like to thank the Elementary School for helping parents and children who have questions. We are not affiliated with the Elementary School; however, the school and their cooperation do contribute greatly to our success.

Thanks to all the players for their hard work and positive attitudes and the parents for supporting their children at all practices and games. A special thank you to all the volunteer coaches, many assistant coaches and helpful parents that step up to help out whenever required! Without the volunteers who coach our programs, umpire and referee the games and run the concession stand we would not be as successful as we are today.

Adult Summer Soccer coordinated by - TBD. Adult Summer Softball coordinated by -TBD.

The community athletic fields are located to the right of the Mount Vernon Elementary School and are open to all who wish to enjoy them. Currently the area includes two ball fields with space in between for two soccer fields.

We are always looking for more help and creative ideas on how to make our town sports programs more universal to the entire community.

Find and like “Mt. Vernon Athletic Committee” on Facebook to stay abreast!

Respectfully Submitted,
Jesse Jacobs
Athletic Committee Chair
CC: Jen Jacobs Athletic Committee co-Chair

Report from the Ordinance Review Committee

During 2016, at the request of the Selectmen, the Ordinance Review Committee reviewed the Fee Schedule in the Land Use Ordinance. The Committee proposed minor amendments to clarify the fees for projects that are reviewed under Site Plan Review. The proposal was adopted at the June 2016 Annual Town Meeting.

This year, the Selectmen asked the Committee to review setbacks on private rights of way, junkyard/hobbyist requirements, the definition of adjacent lot, and performance standards and submission requirements for mineral extraction commercial operations. The Committee will be holding a public hearing prior to finalizing proposed changes for consideration at the June 2017 Annual Town Meeting.

Our Committee welcomed Heather Roberts as a new member this year.

Respectfully Submitted,
Quimby Robinson, Dick Watson, Fred Webber, Ron LaRue, Michele Pino, Heather Roberts and Susan Herman

Mount Vernon Board of Appeals (BOA)

Maine State Law and the Mount Vernon Land Use Ordinances have established a Board of Appeals to hear appeals to decisions of our Code Enforcement Officer (CEO), Planning Board, and/or other municipal officers relating to applications for land use or building permits. The BOA consists of seven citizen volunteers appointed by the Town Selectmen. Each of the regular members of the Board has attended training sponsored by the Maine Municipal Association (MMA).

There are three types of appeals:

- Request for an Undue Hardship Variance
- Request for a Handicap Variance
- Administrative Appeal

Applications for these appeals, and instructions including the *By-Laws and Procedures of the Mount Vernon Board of Appeals*, are available at the Town Office outside the CEO/Treasurer's Office in a slot on the wall. If you have any questions, please contact the Code Enforcement Officer or the Chairman of the Board of Appeals.

This past year we have had one appeal lasting over several meetings, and one we're in the midst of at present.

Thanks to the citizens of Mt. Vernon for your continued support. Notices of meetings are posted at the Town Office, Library, Community Center, and the local stores.

The BOA wishes to thank Richard Marble, our outgoing CEO, for his assistance over the years. He will be replaced by his son, Andrew Marble who has subbed for Richard in the past.

Board of Appeal's Members and Term Expiration: Richard McKeen (2018), Malcolm Hardy (2018), Gerhard Von Hauenschild (2020), David Fuller (Chair) (2021), Scott Herrick (2021), Carl Rogers (2021)

Mt. Vernon Planning Board

Planning Board Members: John Hagelin, Chairman; Chad Dwelley; Nate Kane; Ron LaRue; Brett Trefethen, Secretary; Jeff Wiles; and Fred Webber.

The Mt. Vernon Planning Board meets on the third Tuesday of each month at the Community Center at 7:00 pm.

The Planning Board met 10 times in 2016. Among the items considered were: an application to open a yoga and creative movement studio on the Belgrade Road; Camp Laurel presented a design change for the new dining room reducing the square footage from 16,500 sq. ft. to 15,984; Camp Laurel applied to retain a portion of their old dining room to become an activity center; application was also made by Camp Laurel to stabilize apporportion of the shoreline near the swim area, and downhill from where part of the old dining room was removed; an application received to establish a 3-site camping area off the Minnehonk Camp Road; an application received to expand the Wiles Farmstead Store on Rte. 41 (addition to be built on the rear of the existing store). John Archard, representing Jeffrey Kent, presented an application for a stone quarry, 0.97 acre in size, on a portion of Kent's property being part of Map R3 Lot 37. A public hearing on this matter was held at the November 15 meeting of the Planning Board. Action on the Kent quarry application remained pending at year's end.

Applications, including pending applications, which have been put before the Planning Board are available for public review at the Mt. Vernon Town Office. Should anyone wish to meet with the Board, please call 207-242-8147 for information or to be placed on the next agenda.



MARANACOOK AREA SCHOOLS

A Caring School Community Dedicated to Excellence

Donna H. Wolfrom, Ed.D.
Superintendent of Schools

Nancy Harriman, Ph.D.
Director of Curriculum, Instruction & Assessment

Tel. 207-685-3336

Ryan Meserve
Special Education Director

Brigette Williams
Finance Manager

Fax. 207-685-4703

March, 2017

Dear Community Members,

As we work through the budget process, RSU #38 School Board members and administrators wrestle with the task of creating a balance of what is best for students and what is fiscally responsible to the community. Yet as we continue to examine and discuss each line in the budget, our students continue to amaze us with their dedication to the various aspects of their lives within, and reaching outside of, the Maranacook Community. The academic, social, and emotional experiences that the citizens of RSU #38 provide our PreK-12th grade students promote this dedication and success. For example, this year, through an extensive application and selection process, Junior Maddie Taylor and Social Studies teacher, Mr. Shane Gower were recently chosen as one of 15 teams throughout the nation to participate in the Normandy: Sacrifice for Freedom Institute. Each teacher and student team researches a fallen soldier from their state who is buried in the Normandy American Cemetery. In June the teams will visit the National Archives, the World War Two Memorial and the Smithsonian Institute in Washington, DC. Then the teams travel on to France to visit the Cemetery and D-Day beaches along with related museums. We are proud to have Maddie and Shane represent RSU #38 and of their efforts to apply and be selected for this experience and honor.

Some of the other honors that high school students have achieved this year include the recent class B State Championship in Nordic skiing for boys and girls, Zack Holman winning State Championship in Classic Nordic and Laura Parent winning State Championship in Classic Nordic. RSU #38 girls won the sportsmanship award in the recent basketball tournament. In addition, MCHS student Caitlin Logan was accepted into the ACLA Summer Advocacy Institute at Georgetown University, a week-long program that will feature speakers, seminars, workshops, and collaboration with students from across the nation.

The many opportunities for students in RSU #38 to become involved in the learning community, along with the tremendous efforts of staff and administration have resulted in a continual increase in the high school graduation rate. That rate for FY15 was 91.09%, up from 82.11% in 2014, and 80.58% in 2013. I am proud to announce that the graduation rate for 2016 is up to 91.96%. With the many challenges that face high school students today, this continual increase is testimony to our "caring school community dedicated to excellence."

Recently students in the elementary schools have increased their fitness skills as Ringmaster Barbara Godfrey, PE teacher, had the students recreate a circus and perform as jugglers, stilt-walkers, plate spinners, and other circus characters. Many of these students are also involved in reading initiatives such as read-a-thons in Manchester and Bikes for Books in Mt. Vernon.

This year Maranacook Community Middle School students participated in Healthy Decisions Day which was organized by school counselor Gwen Mohlar, school nurse Vicky Gabrion, and many other staff members. Students participated in sessions that focused on topics such as making healthy decisions, participating in healthy relationships, the influence of drugs and alcohol on brain development, and other issues that students encounter.

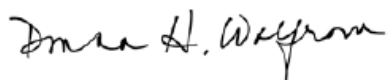
Curriculum and assessment work in RSU #38 continue to focus on the development of the proficiency-based diploma system that is mandated by the state of Maine. Teachers, academic coaches, and the Director of Assessment, Curriculum, and Instruction continue to meet to develop a district-wide system that will ensure that all students have the opportunity to meet proficiency standards. This year's 8th graders will be the first students who are required by the state to meet proficiency standards in order to receive a Maranacook diploma. Several parent and community meetings were scheduled throughout the year in an effort to inform parents about proficiency expectations.

In addition to focusing on curriculum and assessment, teachers and administrators continue the fine-tuning of instructional skills. This year teachers in all buildings participated in instructional rounds, identifying "look fors", and then followed up with discussions on student learning as evidenced in these rounds. Teachers and administrators exhibit their growth mindsets as they continue to learn and grow as professionals. RSU #38 is truly a learning community for all!

Enrollment data for the District – October 1, 2016 (does not include non-resident tuition students)

Town	PreK	K	1	2	3	4	5	6	7	8	9	10	11	12	Totals
Manchester	22	34	28	28	21	27	30	24	35	21	22	28	27	35	382
Mt. Vernon	10	14	19	24	18	16	16	23	16	18	14	11	17	15	231
Readfield	25	24	29	21	33	31	24	30	28	34	28	29	31	28	395
Wayne	0	9	12	12	11	11	12	9	6	18	15	15	14	6	150
	57	81	88	85	83	85	82	86	85	91	79	83	89	84	1158

Sincerely,



Donna H. Wolfrom
Superintendent of Schools

2015-16 Treasurer's Report	
Revenues-General Fund 2014-15	
Administration	\$ 833.00
Marriage License	\$ 324.00
land use ordinances	\$ 10.00
copies	\$ 295.00
fax	\$ 773.00
Clerk & agent fees	\$ 7,644.00
Lien Costs	\$ 5,826.00
BMV Excise Taxes	\$ 326,030.00
Boat Excise Taxes	\$ 5,399.00
Code Enforcement	\$ 10,069.00
Appeals Board	\$ 375.00
Town Newsletter	\$ 25.00
Planning Board	\$ 200.00
Impervious Fees	\$ 84.00
junkyard permits	\$ 300.00
Transfer Station	\$ 8,779.00
Rescue	\$ 3,500.00
Dog licenses	\$ 1,154.00
Fire Dept	\$ 28.00
Local Road Assistance	\$ 48,680.00
State General Assistance	\$ 1,233.00
Cemetery	\$ 650.00
Property Tax	\$ 3,641,402.00
Tax Interest	\$ 19,120.00
BETE Reimb	\$ 93.00
State, Park Fee Sharing	\$ 3,331.00
State, Municip Revenue Sharing	\$ 70,995.00
State homestead reimburse	\$ 32,984.00
State Veterans Refund	\$ 1,760.00
State, Tree Growth Refund	\$ 13,061.00
Investment Income	\$ 1,784.00
Cable Franchise Fee	\$ 6,919.00
Lincoln Walton	\$ 23,342.00
Bank Account Interest	\$ 1,783.00
Insurance	\$ 1,462.00
Bond proceeds	\$ 460,000.00
Misc Revenues	\$ 1,185.00
Total Revenues	\$ 4,701,432.00

Expenses-General Fund	
General Government	
Administration	\$ 99.00
admin training	\$ 418.00
admin - office supplies	\$ 2,741.00
admin - postage	\$ 2,330.00
admin - dues/subscriptions	\$ 388.00
admin-town report	\$ 1,891.00
admin - mileage	\$ 968.00
Administration- auditing fees	\$ 5,000.00
admin.trio licensing fee	\$ 5,856.00
Elections	\$ 2,353.00
Tax Collector/Clerk	\$ 32,405.00
Deputy Tax Collector	\$ 12,500.00
S&W, Selectmen	\$ 12,185.00
S&W, Treasurer	\$ 15,047.00
S&W, Administrative Assistant	\$ 3,918.00
Computers	
Software	\$ 959.00
office parking lot	\$ 8,875.00
municipal building operations	\$ 3,114.00
Municipal Building Oil	\$ 1,033.00
Municipal Building Electric	\$ 2,132.00
Municipal Building Telephone	\$ 3,054.00
Municipal Building Lawn	\$ 17,911.00
Municipal Building Security	\$ 276.00
Municipal Building Maintainanc	\$ 673.00
S&W, Municipal Building Ops cl	\$ 1,684.00
Property Tax Assessor	\$ 24,215.00
Capitol improvements muni bldg	\$ 250.00
Septic etc.	\$ 375.00
Municipal Bldg Office Equipmnt	\$ 3,485.00
MMA membership dues	\$ 2,550.00
Code Enforcement	\$ 13,778.00
Town Newsletter	\$ 1,453.00
Legal Fees	\$ 8,081.00
Insurance	\$ 23,326.00
Lien charges	\$ 1,216.00
Abatements	\$ 7,808.00
Appeals Board	\$ 392.00
Planning Board	\$ 309.00
Ordinance Review	\$ 220.00
Employer FICA Tax Expense	\$ 4,906.00
Employer Medicare Tax Expense	\$ 1,148.00
Unemployment	\$ 103.00
Other	\$ 965.00
Total General Gov	\$ 232,390.00

Fire Dept&Rescue	
Fire Dept Capitol Imp	\$ 5,270.00
Fire Dept & Rescue Unit	\$ 40,678.00
Fire Dept Oil	\$ 4,194.00
Fire Dept Electric	\$ 1,993.00
Fire Dept Telephone	\$ 1,906.00
S&W, Fire Department	\$ 45,828.00
fica-er	\$ 2,725.00
medicare er	\$ 780.00
EMT Training	\$ 425.00
FD training	
Admin Assistant	\$ 2,698.00
Dispatch Services Winthrop	\$ 3,034.00
Thermal Imaging Camera	
Stabilization & extrication	\$ 3,500.00
Fire Dept. Spec. Equipment	\$ 4,000.00
Hepitits shots	
Veicle&main	\$ 5,000.00
Fire Dept. Spec. Equipment 11	\$ 5,857.00
Waterhole Maint. & Development	\$ 344.00
Fire Truck	\$ 106,114.00
Total Fire & Rescue	\$ 234,346.00

Safety&Health	
Dispatch CMRCC	\$ 10,508.00
PSAP	\$ 3,444.00
Transfer Station	\$ 67,656.00
Transfer Station Telephone	\$ 1,256.00
Transfer Station-camp laurel	\$ 4,406.00
S&W, Transfer Station	\$ 13,153.00
FICA Tax Employer Share T.S.	\$ 841.00
medicare tax employer share ts	\$ 197.00
Contractor Equip, Transfer Sta	\$ 1,173.00
Compactors	\$ 450.00
Animal Control (ACO)	\$ 4,285.00
Ambulance	\$ 13,530.00
E-911	\$ 508.00
street lights	\$ 3,071.00
Kennebec Valley Humane Society	\$ 2,608.00
Cemetary	\$ 1,059.00
Health Officer	\$ 80.00
Fire truck	\$ 106,114.00
Total Safety&Health	\$ 234,339.00

Public Works	
North Road	\$ 1,031.00
Bush Account	\$ 8,638.00
Road Maintenance	\$ 55,346.00
FICA / medicare Employer	\$ 1,334.00
Road Construction	\$ 101,271.00
Bridge & Culverts	\$ 12,570.00
Snowplow Contract, Roads	\$ 173,210.00
Snowplow Contract, Non-Roads	\$ 12,500.00
Winter Sand/Salt Stockpile	\$ 63,126.00
Sign Account	\$ 109.00
Total Public Works	\$ 429,135.00
Education	
RSU#38	\$ 2,837,033.00
Unclassified	
Hospice	\$ 800.00
Kennebec County Tax	\$ 240,450.00
General Assistance	\$ 2,503.00
Family Violence	\$ 2,055.00
30 Mile River	\$ 1,000.00
Sexual Assault Crises	\$ 574.00
Total	\$ 247,382.00
Debt Service	
Principle	\$ 20,955.00
Interest	\$ 875.00
	\$ 21,830.00
TOTAL GEN GOV EXPENSES	\$ 4,236,455.00

Special Revenue Funds Revenue & Expenses	
Revenues	
Athletic Dept	\$ 10,360.00
Beach Association	\$ 1,205.00
Library	\$ 9,087.00
Public Access TV	\$ 5,370.00
Community Center	\$ 11,030.00
Library Addition	\$ 165,544.00
Total	\$ 202,596.00
Expenses	
Athletic Dept	\$ 8,501.00
Beach Association	\$ 1,051.00
Library	\$ 34,632.00
Community Center	\$ 5,026.00
Public Access TV	\$ 2,141.00
Library Addition	\$ 16,800.00
Total	\$ 68,151.00

REPORT OF THE TOWN CLERK & TAX COLLECTOR

FOR THE YEAR JULY 1, 2015 – JUNE 30, 2016

Sales	# Transactions	Dollar Amount
Boats	380	20,626.51
Snowmobiles	51	4,050.41
ATVs	86	3,993.33
Sporting licenses	127	4,081.50
Vital Record Certificates	16	176.00
Dogs Licensed	329	2,739.00
Transfer Station	124	8,740.40
Plumbing Permits	47	6,280.60
Building Permits	55	5,545.80
Community Center	108	11,030.05
Athletic Association	127	5,409.51
Swim Program	29	1,040.00
Newsletter	2	40.00
Library	292	178,231.90
Fire Department	3	632.16
Trust Funds Income	4	22,905.90
Marriage Licenses	8	320.00
Burial Permits	8	160.00
Cemetery Lot Sales	3	800.00
Planning Board Fees	4	200.00
Appeals Board Fees	6	375.00
Other Town Permits	4	300.00
State Revenue Sharing	13	70,995.41
Local Road Assistance	2	53,334.74
Veterans Reimbursement	1	1,760.00
Snowmobile Reimbursement	1	774.54
Tree Growth Reimbursement	1	13,060.85
Town Grants	1	1,500.00
General Assistance Reimburse	2	1,232.65
Rescue	2	7,000.00
Homestead, Bete and State Park	5	36,407.72
Franchise Payments	1	6,917.83
Administration	63	1,681.93
Real Estate Payments	2,893	3,489,058.05
Tax Lien Payments	174	148,913.51
Personal Property Payments	51	22,378.39
Motor Vehicle Licenses	2,426	461,102.85
Refunds	2	3,131.56
Impervious Area Fee	1	84.16
Totals	7452	\$4,597,012.26

Non Zero Balance on All Accounts
Tax Year: 2015-1
As of: 06/30/2016

06/30/2016

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1176 R	AMBERLEE, BRIN	2015	5,150.80	0.00	5,150.80
738 R	ANALORO, GAIL	2015	278.08	4.94	273.14
24 R	ARSENAULT, LINDA	2015	1,328.78	475.04	853.74
673 R	BAHAROZIAN, CHRISTINE E.	2015	4,231.24	2,115.62	2,115.62
210 R	BAKER, KEVIN S (JT)	2015	1,222.92	0.00	1,222.92
208 R	BAKER, KEVIN S.	2015	1,137.60	587.88	549.72
1879 R	BARBIONI, JOSEPH E (JT)	2015	589.34	0.80	588.54
1893 R	BARIBEAU, GARY W	2015	687.30	341.48	345.82
43 R	BARROW, DAVID C.	2015	2,746.04	0.00	2,746.04
51 R	BAUGH, REV.DR. CONSTANCE M.	2015	3,351.18	1,675.59	1,675.59
1114 R	BEANE, JON S JR	2015	731.54	365.77	365.77
1825 R	BERRY, JONATHAN R (JT)	2015	2,035.04	0.00	2,035.04
332 R	BEZANSON, WILLIAM J JR.	2015	620.94	0.00	620.94
122 R	BRAGDON, MARTIN P (JT)	2015	2,091.92	1,045.96	1,045.96
1856 R	BRIDGHAM, SCOTT R	2015	2,061.90	2.74	2,059.16
606 R	BRINTON, WILLIAM F	2015	1,684.28	1,683.85	0.43
147 R	BRYANT, DAVID	2015	1,474.14	0.00	1,474.14
1551 R	CALDWELL, DAVID	2015	39.50	0.00	39.50
1540 R	CALDWELL, DAVID B (JT)	2015	5,138.16	1.91	5,136.25
187 R	CASE, AMOS R, JR (T/C)	2015	1,279.80	1,347.80	-68.00
817 R	CASTONGUAY, WAYNE M.	2015	2,652.82	1,326.41	1,326.41
1219 R	CHABOT, WILLIAM	2015	195.92	0.00	195.92
225 R	CLOUGH, ROGER	2015	804.22	0.00	804.22
520 R	CLOUTIER, KELLY JEAN	2015	1,028.58	919.74	108.84
1592 R	CLOUTIER, MARLON	2015	752.08	0.00	752.08
1800 R	COBURN, ROBERT S	2015	292.30	0.00	292.30
1811 R	COBURN, ROBERT S.	2015	532.46	0.00	532.46
230 R	COLE, ALBERT	2015	1,665.32	361.95	1,303.37
918 R	CONEFRY, SARAH J (f/k/a)	2015	7,204.80	5,909.35	1,295.45
786 R	CORNELIO, JODI J	2015	7,261.68	3,630.84	3,630.84
1823 R	CORON, KIMBERLY D. BOR	2015	284.40	150.00	134.40
971 R	CORON, LINDA A.	2015	3,556.58	0.00	3,556.58
260 R	COUTU, DANIEL C., ROGER M. COUTU &	2015	2,050.84	1,025.42	1,025.42
272 R	CROSS, MARK C (JT)	2015	2,194.62	2,193.88	0.74
302 R	DANIELS, WILLIAM N	2015	1,677.96	0.00	1,677.96
314 R	DEAL, ERNEST JR ET AL	2015	662.02	0.00	662.02
345 R	DEWEY, JOAN	2015	311.26	0.00	311.26
203 R	DUBE, MARC	2015	2,924.58	1,462.29	1,462.29
813 R	DUMAIS, GARY L	2015	685.72	342.86	342.86
377 R	DUNN, DORIS N	2015	1,030.16	515.08	515.08
1188 R	DUNN, JED K.	2015	1,679.54	813.35	866.19
1013 R	DURHAM DAVID C	2015	3,972.12	0.00	3,972.12
388 R	EASTER, RHONDA M et	2015	1,377.76	0.00	1,377.76
401 R	ELLIS, KENT A - TTEE (T/C)	2015	3,915.24	3,849.39	65.85
406 R	ENFIELD, ELIZABETH	2015	2,592.78	512.53	2,080.25
408 R	ERB, RAYMOND H	2015	347.60	0.00	347.60

Non Zero Balance on All Accounts
Tax Year: 2015-1
As of: 06/30/2016

06/30/2016

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
409 R	ERB, RAYMOND H.	2015	1,020.68	0.00	1,020.68
1497 R	FRASER, JAMES W (JT)	2015	1,252.94	626.47	626.47
782 R	FREEMAN, THOMAS J - TTEE	2015	2,584.88	0.00	2,584.88
472 R	GAGNON, JASON RANDALL	2015	26.86	0.00	26.86
369 R	GARDNER, PATRICIA A	2015	1,625.82	0.00	1,625.82
318 R	GAVETT, JAMES R (JT)	2015	1,132.86	0.00	1,132.86
990 R	GENEVA VENTURES LLC	2015	4,041.64	2,020.82	2,020.82
1845 R	GLINIEWICZ, GARRITT J	2015	488.22	244.11	244.11
1536 R	GLINIEWICZ, GARRITT J.	2015	1,447.28	738.77	708.51
1498 R	GONZALES, NORENE	2015	1,399.88	703.19	696.69
495 R	GOUCHER, AUDREY M - HEIRS OF	2015	1,147.08	0.00	1,147.08
493 R	GOUCHER, AUDREY M.	2015	2,234.12	0.00	2,234.12
494 R	GOUCHER, AUDREY M.	2015	410.80	0.00	410.80
535 R	GRENIER, ROBERT J.	2015	5,093.92	392.15	4,701.77
1521 R	GRENIER, STEPHANIE; HOLMES, KAREN A et	2015	1,167.62	870.55	297.07
431 R	GYORGY, JOHN P (JT)	2015	292.30	0.00	292.30
552 R	HAGELIN, JOHN D	2015	3,932.62	871.15	3,061.47
553 R	HAGELIN, JOHN D.	2015	347.60	163.64	183.96
1743 R	HALL, KEVIN	2015	676.24	152.08	524.16
1844 R	HALL, RODNEY (JT)	2015	191.18	0.00	191.18
1873 R	HAMILTON, JESSE G	2015	434.50	0.00	434.50
596 R	HAMILTON, JOHN L	2015	398.16	0.00	398.16
1682 R	HARRIMAN, ANN C.	2015	527.72	0.00	527.72
1897 R	HENDERSON, BRIAN (JT)	2015	2,463.22	0.00	2,463.22
1138 R	HILL, DEBRA A.	2015	2,156.70	1,152.95	1,003.75
655 R	HILTON, DAVID S	2015	1,723.78	0.00	1,723.78
656 R	HILTON, DAVID S.	2015	548.26	0.00	548.26
964 R	HOBBS, ATWOOD KENNETH (T/C)	2015	1,698.50	1,544.26	154.24
1866 R	HOCKMEYER, KYLE Y (JT)	2015	287.56	143.78	143.78
687 R	HORNE CONSTRUCTION CO.	2015	109.02	0.00	109.02
689 R	HORNE, DONNA F.	2015	5,033.88	0.00	5,033.88
95 R	HORNE, LINDA (f/k/a)	2015	200.66	0.00	200.66
693 R	HORNE, SCOTT L.	2015	429.76	0.00	429.76
169 R	HOYT, ALBERT J	2015	2,624.38	0.00	2,624.38
697 R	HOYT, ALBERT J.	2015	680.98	0.00	680.98
207 R	HUDSON, JON C (JT)	2015	83.74	41.87	41.87
389 R	HUDSPATH, SAMUEL - CO-TTEE	2015	4,060.60	2,030.30	2,030.30
1058 R	IRVING, LANCE	2015	606.72	0.00	606.72
1294 R	JACOBS, JESSE LEE (JT)	2015	2,757.10	648.80	2,108.30
1725 R	JACQUES, SCOTT B	2015	3,622.94	2,311.47	1,311.47
1122 R	JACQUES, SCOTT B (JT)	2015	1,704.82	1,391.97	312.85
1392 R	JAYNE MICHAEL P	2015	453.46	0.00	453.46
727 R	JONES, DEANE	2015	565.64	557.67	7.97
732 R	JONES, JOHN K. III	2015	1,215.02	0.00	1,215.02
758 R	KELLY, KINGSLEY - CO-TTEE	2015	5,326.18	0.00	5,326.18
763 R	KENT, DOROTHY M - L/E	2015	1,823.32	249.65	1,573.67
771 R	KENT, MARK A (JT)	2015	297.04	0.00	297.04

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Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
223 R	KILGORE, DAVID F	2015	1,003.30	0.00	1,003.30
776 R	KINGSLEY, GLENNON M. III	2015	3,681.40	1,677.45	2,003.95
1089 R	KINNEY, FREDERICK J	2015	709.42	0.00	709.42
792 R	LAFLEUR, ROBERT	2015	1,733.26	0.00	1,733.26
811 R	LAPOINTE, DANIEL M.	2015	2,017.66	1,505.21	512.45
1220 R	LARUE, RONALD (JT)	2015	3,844.14	1,922.07	1,922.07
1221 R	LARUE, RONALD (JT)	2015	913.24	456.62	456.62
1222 R	LARUE, RONALD (JT)	2015	176.96	88.48	88.48
818 R	LAVIGNE, MALCOLM	2015	461.36	230.68	230.68
1348 R	LEAVITT, RICHARD A.	2015	611.46	0.00	611.46
968 R	LEMIEUX, JOSEPH E III & SUSAN M	2015	1,655.84	1,504.48	151.36
1006 R	LENANE, CORY P	2015	1,398.30	0.00	1,398.30
1373 R	LINDHOLM, SCOTT E.	2015	1,022.26	0.00	1,022.26
1820 R	LONG, MICHAEL	2015	995.40	0.00	995.40
86 R	LONGFELLOW, SCOTT	2015	3,713.00	3,711.57	1.43
1852 R	LUCAS, DAVID A (JT)	2015	3,469.68	2,672.21	797.47
883 R	LUCAS, Elizabeth	2015	173.80	0.00	173.80
537 R	M. DUNN, LLC	2015	4,411.36	3,750.04	661.32
284 R	MAINE CHANCE, LLC	2015	5,359.36	2,679.68	2,679.68
486 R	MANZOLA, MICHAEL A (JT)	2015	3,716.16	1,833.43	1,882.73
1705 R	MCDONALD, DAWN BUBIER	2015	2,090.34	0.00	2,090.34
958 R	MILLER, EDWARD H.	2015	4,749.48	0.00	4,749.48
959 R	MILLER, EDWARD H.	2015	402.90	0.00	402.90
970 R	MINNEHONK RIDGE RIDERS	2015	88.48	0.00	88.48
1474 R	MITCHELL, DENNIS A.	2015	1,008.04	0.00	1,008.04
978 R	MORGAN, LINDA (L/E)	2015	916.40	0.00	916.40
1057 R	MORGAN, WILLIAM E (T/C)	2015	399.74	0.00	399.74
92 R	MORIN, DAVID	2015	1,902.32	0.00	1,902.32
534 R	MOWER, SCOTT	2015	121.66	0.00	121.66
1785 R	MUDGETT, KEITH A JR (JT)	2015	289.14	0.00	289.14
775 R	OCONNELL, CAROLE J.	2015	2,513.78	0.00	2,513.78
1749 R	ORR, ROBERT A (JT)	2015	2,946.70	0.00	2,946.70
1044 R	OSADA, OLGA	2015	1,295.60	0.01	1,295.59
1079 R	PETERSON, MARGARET S.	2015	2,482.18	1,179.32	1,302.86
1080 R	PETERSON, MARGARET S.	2015	1,881.78	0.00	1,881.78
1083 R	PETERSON, MARGARET S.	2015	1,292.44	580.54	711.90
1048 R	PETERSON, STEPHANIE	2015	1,638.46	4.10	1,634.36
1084 R	PETTENGILL, DEBBIE	2015	526.14	0.00	526.14
518 R	PORTH, SUSAN C.	2015	3,483.90	3,477.46	6.44
513 R	PUTNAM, J LORRAINE	2015	5,880.76	0.00	5,880.76
1146 R	REID, CLAYTON L	2015	731.54	0.00	731.54
1182 R	ROSBURG, VIRGINIA - HEIRS OF	2015	3.16	0.00	3.16
1183 R	ROSBURG, VIRGINIA - HEIRS OF	2015	1,624.24	0.00	1,624.24
874 R	RUSSELL, DAVID W	2015	116.92	0.00	116.92
176 R	SALHANICK, STEVEN D.	2015	304.94	0.00	304.94
948 R	SALHANICK, STEVEN D.	2015	1,990.80	0.00	1,990.80
90 R	SCHLEYER, RAYMOND C. & LISA M.	2015	1,489.94	0.00	1,489.94
91 R	SCHLEYER, RAYMOND C. & LISA M.	2015	91.64	0.00	91.64

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Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1160 R	SCHOFIELD, GARY S	2015	4.74	0.00	4.74
1787 R	SK ENTERPRISES, LLP	2015	4,025.84	0.00	4,025.84
1260 R	SKILLINGS, KELLY	2015	3,592.92	2,404.96	1,187.96
1255 R	SMITH, MARION P.	2015	2,107.72	1,053.86	1,053.86
967 R	SMITH, RICHARD H (JT)	2015	597.24	593.22	4.02
1264 R	SMITH, SIDNEY L (JT)	2015	4,817.42	959.22	3,858.20
1860 R	SOUCY, CAROL L	2015	541.94	0.00	541.94
1283 R	SOUCY, JOHN A	2015	2,520.10	0.00	2,520.10
831 R	SPRAGUE, DENISE M	2015	1,739.58	0.00	1,739.58
1877 R	STEVENS, LISA G	2015	1,169.20	584.60	584.60
1314 R	STOCKFORD, JEFF D.	2015	2,693.90	1,346.95	1,346.95
1315 R	STONE, PETER D.	2015	2,077.70	0.00	2,077.70
984 R	STRUCK, MELODIE A (JT)	2015	1,429.90	0.00	1,429.90
484 R	STUART, NANCY ANN	2015	1,045.96	944.01	101.95
1070 R	SWENSON, GLENN ROBERT	2015	940.10	0.00	940.10
1339 R	THURSTON, STEVEN S (T/C)	2015	815.28	813.72	1.56
1799 R	TIBBETTS, MEGAN	2015	1,248.20	7.25	1,240.95
1344 R	TIBBY, JOANNA	2015	622.52	91.91	530.61
1523 R	TODEY, LINDA Z	2015	10,333.20	0.00	10,333.20
1092 R	TRASK, MARK V.	2015	1,308.24	654.12	654.12
1022 R	TRUE, JOHN S.	2015	279.66	45.62	234.04
105 R	US BANK NATIONAL ASSOCIATION - TTEE	2015	2,956.18	0.00	2,956.18
1848 R	VIENNA HYDRO, LLC	2015	401.32	0.00	401.32
1680 R	VIRGIN, WAYNE M.	2015	300.20	0.00	300.20
1018 R	VIVENZIO, ROBERT S.	2015	1,842.28	0.00	1,842.28
1309 R	WATSON, KARIE JO - PR	2015	2,968.82	0.00	2,968.82
1393 R	WEBBER, DOUGLAS (JT)	2015	112.18	0.00	112.18
416 R	WEBBER, FRED	2015	134.30	0.00	134.30
1396 R	WEBBER, FRED M	2015	6,171.48	0.00	6,171.48
206 R	WEBBER, FRED M.	2015	60.04	0.00	60.04
1395 R	WEBBER, FRED M.	2015	1,143.92	0.00	1,143.92
1397 R	WEBBER, FRED M.	2015	1,033.32	0.00	1,033.32
1398 R	WEBBER, FRED M.	2015	663.60	0.00	663.60
1399 R	WEBBER, FRED M.	2015	818.44	0.00	818.44
1402 R	WEBBER, FRED M.	2015	23.70	0.00	23.70
1403 R	WEBBER, FRED M.	2015	158.00	0.00	158.00
1404 R	WEBBER, FRED M.	2015	540.36	0.00	540.36
1405 R	WEBBER, FRED M.	2015	513.50	0.00	513.50
1406 R	WEBBER, FRED M.	2015	906.92	0.00	906.92
1407 R	WEBBER, FRED M.	2015	2,322.60	0.00	2,322.60
1410 R	WEBBER, FRED M.	2015	470.84	471.20	-0.36
1414 R	WEBBER, FRED M.	2015	666.76	0.00	666.76
1415 R	WEBBER, FRED M.	2015	126.40	0.00	126.40
1418 R	WEBBER, FRED M.	2015	538.78	0.00	538.78
1581 R	WEBBER, FRED M.	2015	417.12	0.00	417.12
1586 R	WEBBER, FRED M.	2015	285.98	0.00	285.98
1587 R	WEBBER, FRED M.	2015	287.56	0.00	287.56

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Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1686 R	WEBBER, FRED M.	2015	976.44	0.00	976.44
1401 R	WEBBER, JAN F	2015	2,539.06	0.00	2,539.06
1422 R	WEBBER, JAN FARNUM	2015	1,456.76	0.00	1,456.76
1423 R	WEBBER, JAN FARNUM	2015	1,222.92	0.00	1,222.92
1427 R	WEBBER, JAN FARNUM	2015	439.24	0.00	439.24
1428 R	WEBBER, JAN FARNUM	2015	208.56	0.00	208.56
1429 R	WEBBER, JAN FARNUM	2015	1,804.36	0.00	1,804.36
1814 R	WEBBER, JAN FARNUM	2015	601.98	0.00	601.98
1455 R	WHELTON, PAUL M; HARRIET et	2015	391.84	0.00	391.84
1851 R	WILES, JEFFREY (JT)	2015	2,377.90	0.00	2,377.90
1500 R	WING, DONALD SR.	2015	273.34	0.00	273.34
1501 R	ZUKAUSKAS, LEAH N	2015	786.84	235.24	551.60

Total for 200 Accounts: 328,068.04 86,997.35 241,070.69

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Lien Breakdown
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Account	Year	Name	Principal	Principal Due	Pre Lien Int	Costs	Interest	Total
1176	2014-1	AMBERLEE, BRIN	4,955.20	4,955.20	190.78	57.49	352.65	5,556.12
332	2014-1	BEZANSON, WILLIAM J JR.	543.57	543.57	4.33	54.74	38.68	641.32
147	2014-1	BRYANT, DAVID	1,418.16	1,418.16	54.60	64.23	100.93	1,637.92
1551	2014-1	CALDWELL, DAVID	38.00	38.00	1.46	64.23	2.70	106.39
1219	2014-1	CHABOT, WILLIAM	188.48	188.48	7.25	57.49	13.41	266.63
225	2014-1	CLOUGH, ROGER	773.68	773.68	29.78	57.49	55.06	916.01
1592	2014-1	CLOUTIER, MARLON	723.52	443.32	0.00	0.00	12.84	456.16
345	2014-1	DEWEY, JOAN	299.44	299.44	11.53	57.49	21.31	389.77
388	2014-1	EASTER, RHONDA M.	1,325.44	1,325.44	51.03	64.23	94.33	1,535.03
408	2014-1	ERB, RAYMOND H	334.40	334.40	12.88	57.49	23.80	428.57
409	2014-1	ERB, RAYMOND H.	981.92	981.92	37.80	57.49	69.88	1,147.09
493	2014-1	GOUCHER, AUDREY M.	2,149.28	2,149.28	82.75	70.97	152.84	2,455.84
494	2014-1	GOUCHER, AUDREY M.	395.20	395.20	15.22	70.97	28.13	509.52

495	2014-1	GOUCHER, AUDREY M.	1,103.52	1,103.52	42.49	70.97	78.53	1,295.51
431	2014-1	GYORGY, JOHN P.	281.20	281.20	10.82	57.49	20.01	369.52
1844	2014-1	HALL, RODNEY (JT)	183.92	183.92	7.08	57.49	13.09	261.58
1873	2014-1	HAMILTON, JESSE G	418.00	418.00	16.09	64.23	29.75	528.07
1682	2014-1	HARRIMAN, ANN C.	507.68	215.83	0.00	0.00	4.99	220.82
655	2014-1	HILTON, DAVID S	1,658.32	1,658.32	63.84	57.49	118.02	1,897.67
656	2014-1	HILTON, DAVID S.	527.44	194.07	0.00	0.00	11.43	205.50
687	2014-1	HORNE CONSTRUCTION CO.	104.88	104.88	4.03	64.23	7.46	180.60
689	2014-1	HORNE, DONNA F.	4,842.72	4,842.72	186.44	57.49	344.64	5,431.29
693	2014-1	HORNE, SCOTT L.	413.44	413.44	15.91	70.97	29.42	529.74
1058	2014-1	IRVING, LANCE	583.68	556.11	0.00	0.00	35.90	592.01
758	2014-1	KELLY, KINGSLEY - CO-TTEE	5,120.88	4,860.19	0.00	0.00	174.83	5,035.02
			285.76	285.76	11.00	64.23	20.34	381.33
223	2014-1	KILGORE, DAVID F	965.20	965.20	37.16	64.23	68.50	1,135.09
1089	2014-1	KINNEY, FREDERICK J	682.48	682.48	26.27	57.49	48.57	814.81
1348	2014-1	LEAVITT, RICHARD A.	588.24	588.24	22.64	57.49	41.86	710.23
1373	2014-1	LINDHOLM, SCOTT E.	436.01	436.01	10.43	57.49	31.03	534.96
883	2014-1	LUCAS, Elizabeth	167.20	167.20	6.44	57.49	11.90	243.03
1474	2014-1	MITCHELL, DENNIS A.	969.76	969.76	37.34	57.49	69.01	1,133.60
1057	2014-1	MORGAN, WILLIAM E (T/C)	200.00	200.00	1.59	48.00	14.23	263.82
92	2014-1	MORIN, DAVID	1,830.08	1,830.08	70.45	57.49	110.45	2,068.47
534	2014-1	MOWER, SCOTT	117.04	117.04	0.00	24.68	6.60	148.32
775	2014-1	OCONEILL, CAROLE J.	2,418.32	2,418.32	93.11	70.97	172.10	2,754.50
1749	2014-1	ORR, ROBERT A (JT)	2,834.80	2,834.80	109.14	64.23	201.74	3,209.91
1084	2014-1	PETTENGILL, DEBBIE	506.16	506.16	19.48	64.23	35.92	625.79
1146	2014-1	REID, CLAYTON L	703.76	703.76	27.10	57.49	50.08	838.43

1183	2014-1	ROSBURG, VIRGINIA - HEIRS OF					
			1,562.56	1,562.56	60.16	57.49	1,791.41
90	2014-1	SCHLEYER, RAYMOND C. & LISA M.					
			1,433.36	1,433.36	55.18	57.49	1,647.34
91	2014-1	SCHLEYER, RAYMOND C. & LISA M.					
			88.16	88.16	3.39	57.49	155.31
1787	2014-1	SK ENTERPRISES, LLP					
			3,872.96	3,872.96	149.10	57.49	4,355.18
1860	2014-1	SOUCY, CAROL L					
			521.36	521.36	20.07	57.49	636.02
984	2014-1	STRUCK, MELODIE A (JT)					
			1,375.60	1,375.60	52.96	70.97	1,596.84
1070	2014-1	SWENSON, GLENN ROBERT					
			1,418.16	1,418.16	54.60	57.49	1,631.18
1523	2014-1	TODEY, LINDA Z					
			9,940.80	3,421.54	0.00	0.00	3,436.18
1848	2014-1	VIENNA HYDRO, LLC					
			386.08	386.08	5.89	57.49	472.21
1018	2014-1	VIVENZIO, ROBERT S.					
			1,772.32	1,772.32	0.00	2.73	1,780.91
1393	2014-1	WEBBER, DOUGLAS (JT)					
			107.92	107.92	4.15	57.49	177.24
1851	2014-1	WILES, JEFFREY (JT)					
			2,287.60	2,287.60	88.08	64.23	2,588.61
1500	2014-1	WING, DONALD SR.					
			262.96	262.96	10.12	57.49	349.28
Total:			67,606.62	59,893.68	1,821.96	2,693.01	68,073.70

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Lien Breakdown
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Account	Year	Name	Principal	Principal Due	Pre Lien Int	Costs	Interest	Total
1219	2013-1	CHABOT, WILLIAM						
			198.66	198.66	8.34	57.48	27.54	292.02
431	2013-1	GYORGY, JOHN P.						
			278.43	66.69	0.00	0.00	4.93	71.62
1873	2013-1	HAMILTON, JESSE G						
			413.88	49.26	0.00	0.00	0.50	49.76
1860	2013-1	SOUCY, CAROL L						
			270.90	270.90	11.37	57.48	37.56	377.31
1393	2013-1	WEBBER, DOUGLAS						
			173.08	173.08	0.00	22.90	9.76	205.74
1500	2013-1	WING, DONALD SR.						
			260.37	260.37	10.94	57.48	36.10	364.89
Total:			1,595.32	1,018.96	30.65	195.34	116.39	1,361.34
Lien Summary								
2013-1			1,595.32	1,018.96	30.65	195.34	116.39	1,361.34
Total:			1,595.32	1,018.96	30.65	195.34	116.39	1,361.34

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Lien Breakdown
Tax Year: 2012-1
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Account	Year	Name	Principal	Principal Due	Pre Lien Int	Costs	Interest	Total
1219	2012-1	CHABOT, WILLIAM	179.52	179.52	6.59	51.22	38.61	275.94
1860	2012-1	SOUCY, CAROL L	244.80	244.80	9.00	45.11	52.65	351.56
1500	2012-1	WING, DONALD SR.	235.28	235.28	8.64	45.11	50.60	339.63
Total:			659.60	659.60	24.23	141.44	141.86	967.13

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Lien Breakdown
Tax Year: 2011-1
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Account	Year	Name	Principal	Principal Due	Pre Lien Int	Costs	Interest	Total
1219	2011-1	CHABOT, WILLIAM	173.58	173.58	7.54	56.50	48.47	286.09
1500	2011-1	WING, DONALD SR.	227.50	227.50	9.89	50.75	63.52	351.66

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Lien Breakdown
Tax Year: 2010-1
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Account	Year	Name	Principal	Principal Due	Pre Lien Int	Costs	Interest	Total
1500	2010-1	WING, DONALD SR.	216.25	216.25	7.97	44.54	77.16	345.92
Total:			216.25	216.25	7.97	44.54	77.16	345.92

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Lien Breakdown
Tax Year: 2009-1
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Account	Year	Name	Principal	Principal Due	Pre Lien Int	Costs	Interest	Total
1500	2009-1	WING, DONALD SR.	198.95	198.95	9.89	44.54	1.09	254.47
Total:			198.95	198.95	9.89	44.54	1.09	254.47

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Lien Breakdown
Tax Year: 2008-1
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Account	Year	Name	Principal	Principal Due	Pre Lien Int	Costs	Interest	Total
1500	2008-1	WING, DONALD SR.	185.98	185.98	14.66	44.54	141.95	387.13
Total:			185.98	185.98	14.66	44.54	141.95	387.13

Lien Summary

2008-1	185.98	185.98	14.66	44.54	141.95	387.13
Total:	185.98	185.98	14.66	44.54	141.95	387.13

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Lien Breakdown
Tax Year: 2007-1
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Account	Year	Name	Principal	Principal Due	Pre Lien Int	Costs	Interest	Total
114	2007-1	BOWLER, ELTON A JR, ET ALS	241.16	0.00	19.77	0.00	-39.54	-19.77
1500	2007-1	WING, DONALD SR.	179.06	179.06	14.68	52.64	171.66	418.04
Total:			420.22	179.06	34.45	52.64	132.12	398.27

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Lien Breakdown
Tax Year: 2006-1
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Account	Year	Name	Principal	Principal Due	Pre Lien Int	Costs	Interest	Total
1500	2006-1	WING, DONALD SR.	170.41	170.41	13.88	39.42	167.66	391.37
Total:			170.41	170.41	13.88	39.42	167.66	391.37

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Lien Breakdown
Tax Year: 2005-1
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Account	Year	Name	Principal	Principal Due	Pre Lien Int	Costs	Interest	Total
1500	2005-1	WING, DONALD SR.	82.00	82.00	3.86	38.28	64.11	188.25
Total:			82.00	82.00	3.86	38.28	64.11	188.25

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Lien Breakdown
Tax Year: 2004-1
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Account	Year	Name	Principal	Principal Due	Pre Lien Int	Costs	Interest	Total
1500	2004-1	WING, DONALD SR.	79.54	79.54	2.80	46.84	57.75	186.93
Total:			79.54	79.54	2.80	46.84	57.75	186.93

Mt. Vernon
05:49 PM

Lien Breakdown
Tax Year: 2003-1
As Of: 06/30/2016

06/30/2016

Account	Year	Name	Principal	Principal Due	Pre Lien Int	Costs	Interest	Total
1500	2003-1	WING, DONALD SR.	75.44	75.44	3.34	42.42	63.87	185.07
Total:			75.44	75.44	3.34	42.42	63.87	185.07

Lien Summary

2003-1	75.44	75.44	3.34	42.42	63.87	185.07
Total:	75.44	75.44	3.34	42.42	63.87	185.07

Personal Property

Mt. Vernon
06:10 PM

Non Zero Balance on All Accounts

06/30/2016

Tax Year: 2015-1
As of: 06/30/2016

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
96 P	AGRICREDIT ACCEPTANCE LLC	2015	85.32	0.00	85.32
2 P	BEARNSTOW CAMP	2015	44.24	0.00	44.24
6 P	CLARK, DONALD & BERTHA	2015	824.76	820.24	4.52
87 P	GRENIER, ROBERT J & LESLIE W	2015	637.93	0.00	637.93
14 P	HALL, JULIE BETH - PR	2015	426.60	213.30	213.30
81 P	HORNE CONSTRUCTION	2015	1,350.90	0.00	1,350.90
84 P	R C TOWING	2015	45.82	0.00	45.82
Total for 7 Accounts:			3,415.57	1,033.54	2,382.03

Mt. Vernon
06:10 PM

Non Zero Balance on All Accounts

06/30/2016

Tax Year: 2014-1
As of: 06/30/2016

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
96 P	AGRICREDIT ACCEPTANCE LLC	2014	285.76	0.00	285.76
2 P	BEARNSTOW CAMP	2014	44.08	0.00	44.08
87 P	GRENIER, ROBERT J. & LESLIE W.	2014	717.44	0.00	717.44
81 P	HORNE CONSTRUCTION	2014	1,299.60	0.00	1,299.60
13 P	M. DUNN, LLC	2014	433.20	0.00	433.20
Total for 5 Accounts:			2,780.08	0.00	2,780.08

Mt. Vernon
06:09 PM

Non Zero Balance on All Accounts

06/30/2016

Tax Year: 2013-1
As of: 06/30/2016

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
87 P	GRENIER, ROBERT J. & LESLIE W.	2013	710.36	0.00	710.36
81 P	HORNE CONSTRUCTION	2013	1,286.78	0.00	1,286.78
52 P	LOCKWOOD, RONALD	2013	123.41	0.00	123.41
13 P	M. DUNN, LLC	2013	428.93	0.00	428.93
Total for 4 Accounts:			2,549.48	0.00	2,549.48

Mt. Vernon
06:08 PM

Non Zero Balance on All Accounts

06/30/2016

Tax Year: 2012-1
As of: 06/30/2016

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
87 P	GRENIER, ROBERT J. & LESLIE W.	2012	641.92	0.00	641.92
13 P	M. DUNN, LLC	2012	387.60	0.00	387.60
Total for 2 Accounts:			1,029.52	0.00	1,029.52

Mt. Vernon
06:07 PM

Non Zero Balance on All Accounts

06/30/2016

Tax Year: 2009-1
As of: 06/30/2016

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
67 P	LYON FINANCIAL SERVICES	2009	41.40	0.00	41.40
Total for 1 Account:			41.40	0.00	41.40

Mt. Vernon
06:06 PM

Non Zero Balance on All Accounts

06/30/2016

Tax Year: 2008-1
As of: 06/30/2016

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
67 P	LYON FINANCIAL SERVICES	2008	38.70	0.01	38.69
Total for 1 Account:			38.70	0.01	38.69

Vital Records for the Town of Mount Vernon, Naine

July 1, 2015 – June 30, 2016

According to the State of Maine vital record there were seventeen children born to Mount Vernon residents during the year.

Eight couples were united in marriage.

The following people were listed as having died during the year:

Bailey, Robert William
Bowman, Linda L.
Dixon, John Gordon Jr.
Donato, Courtlyn Mae
Elliot, Dale Robert
Flewelling, Lewis
Freiberger, Norman
Hall, Carolyn
Kittredge, Barbara
Klein, Walter
Lavigne, Frances
Lavigne, Malcolm
Lukachy, Steve
Millett, Zillah
Rissel, Daniel
Strout, Wardsworth
Wells, Lucille.

Respectfully Submitted,

Rachel Meader, Town Clerk & Tax Collector

Audited Financial Statements

Town of Mount Vernon, Maine

June 30, 2016

(To see the Audit in its entirety, please contact the Mount Vernon Town Office)

Currently Known Facts, Decisions, or Conditions

Economic Factors and Next Year's Budgets and Rates

The Town has steadily maintained a sufficient unassigned fund balance to sustain government operations for a period of approximately one month, while also maintaining significant reserve accounts for future capital and program needs.

Contacting the Town's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Office at 1997 North Road, Mount Vernon, Maine 04352.



Proven Expertise and Integrity



Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT

Board of Selectmen
Town of Mount Vernon
Mount Vernon, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Mount Vernon, Maine, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Town of Mount Vernon, 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.

Auditors' 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 of 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.

3 Old Orchard Road, Buxton, Maine 04093
Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609
www.rhrsmith.com

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Mount Vernon, Maine as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 11 and 38 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Mount Vernon, Maine's basic financial statements. The Schedule of Departmental Operations – General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Schedule of Departmental Operations – General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements

themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Departmental Operations – General Fund, combining and individual nonmajor fund financial statements and capital asset schedules 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 April 5, 2017, on our consideration of the Town of Mount Vernon, Maine's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Mount Vernon, Maine's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
April 5, 2017

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016**

(UNAUDITED)

The following management's discussion and analysis of Town of Mount Vernon, Maine's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2016. Please read it in conjunction with the Town's financial statements.

Financial Statement Overview

The Town of Mount Vernon's basic financial statements include the following components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes required supplementary information which consists of the general fund budgetary comparison schedule, and other supplementary information which includes combining and other schedules.

Basic Financial Statements

The basic financial statements include financial information in two differing views: the government-wide financial statements and the fund financial statements. These basic financial statements also include the notes to financial statements that explain in more detail certain information in the financial statements and also provide the user with the accounting policies used in the preparation of the financial statements.

Government-Wide Financial Statements

The government-wide financial statements provide a broad view of the Town's operations in a manner that is similar to private businesses. These statements provide both short-term as well as long-term information in regards to the Town's financial position. These financial statements are prepared using the accrual basis of accounting. This measurement focus takes into account all revenues and expenses associated with the fiscal year regardless of when cash is received or paid. The government-wide financial statements include the following two statements:

The Statement of Net Position – this statement presents *all* of the government's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference being reported as net position.

The Statement of Activities – this statement presents information that shows how the government's net position changed during the period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

Both of the above mentioned financial statements have one column for the Town's activity. The type of activity presented for the Town of Mount Vernon is:

- *Governmental activities* – The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). All of the Town's basic services are reported in governmental activities, which include general government, protection, public works, education, health and sanitation and unclassified.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Mount Vernon, like other local governments uses fund accounting to ensure and demonstrate compliance with financial related legal requirements. All of the funds of the Town of Mount Vernon can be divided into one type of fund: governmental funds.

Governmental funds: All of the basic services provided by the Town are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources. They also focus on the balance of spendable resources available at the end of the fiscal year. Such information will be useful in evaluating the government's near-term financing requirements. This approach is known as the current financial resources measurement focus and the modified accrual basis of accounting. Under this approach, revenues are recorded when cash is received or when susceptible to accrual. Expenditures are recorded when liabilities are incurred and due. These statements provide a detailed short-term view of the Town's finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the Town.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The Town of Mount Vernon presents three columns in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances. The Town's major governmental funds are the general fund

and the Lincoln Walton trust. All other funds are shown as nonmajor and are combined in the "Other Governmental Funds" column on these statements.

The general fund is the only fund for which the Town legally adopted a budget. The Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund provides a comparison of the original and final budget and the actual expenditures for the current year.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and the Fund Financial Statements. The Notes to Financial Statements can be found following the Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.

Required Supplementary Information

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund.

Other Supplementary Information

Other supplementary information follows the required supplementary information. These combining and other schedules provide information in regards to nonmajor funds, capital asset activity and other detailed budgetary information for the general fund.

Government-Wide Financial Analysis

Our analysis below focuses on the net position, and changes in net position of the Town's governmental activities. The Town's total net position for governmental activities increased by \$444,013 from \$3,151,807 to \$3,595,820.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - increased to \$1,489,671 at the end of this year for governmental activities.

Table 1
Town of Mount Vernon, Maine
Net Position
June 30,

	Governmental Activities	
	2016	2015 (Restated)
Assets:		
Current Assets	\$ 3,233,903	\$ 2,449,809
Capital Assets	851,782	767,054
Total Assets	<u>4,085,685</u>	<u>3,216,863</u>
Liabilities:		
Current Liabilities	115,886	56,558
Long-Term Debt Outstanding	368,000	-
Total Liabilities	<u>483,886</u>	<u>56,558</u>
Deferred Inflows of Resources:		
Prepaid Taxes	5,979	8,498
Total Deferred Inflows of Resources	<u>5,979</u>	<u>8,498</u>
Net Position:		
Net Investment in Capital Assets	391,782	746,099
Resticted: General Fund	353,886	-
Special Revenue Funds	318	318
Permanent Funds	1,360,163	1,360,157
Unrestricted	<u>1,489,671</u>	<u>1,045,233</u>
Total Net Position	<u>\$ 3,595,820</u>	<u>\$ 3,151,807</u>

Table 2
Town of Mount Vernon, Maine
Change in Net Position
For the Years Ended June 30,

	Governmental Activities	
	2016	2015
Revenues		
<i>Program Revenues:</i>		
Charges for services	\$ 34,914	\$ 33,462
Operating grants and contributions	48,680	48,184
<i>General Revenues:</i>		
Taxes	4,077,888	3,886,052
Grants and contributions not restricted to specific programs	124,293	120,339
Miscellaneous	285,313	91,909
Total revenues	<u>4,571,088</u>	<u>4,179,946</u>
Expenses		
General government	237,404	224,245
Protection	180,835	162,825
Health and sanitation	96,144	99,384
Public works	429,135	589,280
Education	2,837,033	2,708,926
County tax	240,450	252,115
Unclassified	91,161	87,090
Interest on long-term debt	875	1,640
Capital outlay	3,900	13,786
Unallocated depreciation (Note 4)	10,138	5,600
Total expenses	<u>4,127,075</u>	<u>4,144,891</u>
Change in Net Position	444,013	35,055
Net Position - July 1, Restated	<u>3,151,807</u>	<u>3,116,752</u>
Net Position - June 30	<u>\$ 3,595,820</u>	<u>\$ 3,151,807</u>

Revenues and Expenses

Revenues for the Town's governmental activities increased by 9.36%, while total expenses decreased by .43%. The Town's revenues and expenses were fairly consistent with the previous year. The largest increases in revenues were in taxes and miscellaneous while the biggest decrease in expenses was in public works.

Budgetary Highlights

The significant differences between the original and final budget for the general fund was due to the use of committed fund balances as well as the receipt of bond proceeds.

The general fund actual revenues exceeded budget by \$92,417. This was mostly a result of excise taxes being receipted in excess of the budgeted amount.

The general fund actual expenditures were under budget by \$564,533. All expenditure categories were under budget with the exception of debt service interest.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2016, the net book value of capital assets recorded by the Town increased \$84,728 from the prior year. This increase was a result of capital additions of \$119,014 less current year depreciation expense of \$34,286.

Table 4
Town of Mount Vernon, Maine
Capital Assets (Net of Depreciation)
June 30,

	2016	2015 (Restated)
Land and non-depreciable assets	\$ 357,314	\$ 238,300
Buildings, building improvements and land improvements	197,464	209,398
Vehicles	247,325	262,640
Equipment	42,673	48,931
Infrastructure	7,006	7,785
Total	<u>\$ 851,782</u>	<u>\$ 767,054</u>

Debt

At June 30, 2016, the Town had \$460,000 in bonds outstanding versus \$20,955 last year. Refer to Note 5 of Notes to Financial Statements for more detailed information.

TOWN OF MOUNT VERNON, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Town of Mount Vernon was incorporated under the laws of the State of Maine. The Town operates under selectmen-manager form of government and provides the following services: general government, protection, public works, health and sanitation and education.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

The Town's combined financial statements include all accounts and all operations of the Town. We have determined that the Town has no component units or component units that are fiduciary in nature as described in GASB Statement No. 14 and amended by GASB Statements No. 39 and No. 61.

Implementation of New Accounting Standards

During the year ended June 30, 2016, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 72, "*Fair Value Measurement and Application*". The objective of the Statement is to expand comparability of financial statements among governments by requiring measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value and accepted valuation techniques. This Statement also will improve fair value application guidance and related disclosures in order to provide information to financial statement users about the impact of fair value measurements on a government's financial position. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 73, "*Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*". The objective of the Statement is to improve financial reporting by instituting a single framework for the presentation of information about pensions, thereby expanding the comparability of pension-related information reported by state and local governments. Management has determined that this Statement is not applicable.

SCHEDULE 1

TOWN OF MOUNT VERNON, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
 BUDGET AND ACTUAL – GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Positive (Negative)
Budgetary Fund Balance, July 1	\$ 812,234	\$ 812,234	\$ 812,234	\$ -
Resources (Inflows):				
Taxes:				
Property taxes	3,746,446	3,746,446	3,724,360	(22,086)
Excise taxes	254,000	254,000	331,428	77,428
Intergovernmental revenues:				
State revenue sharing	62,867	62,867	70,995	8,128
Homestead exemption	33,812	33,812	32,984	(828)
Local road assistance	48,184	48,184	48,680	496
Tree growth reimbursement	12,000	12,000	13,061	1,061
Other	9,664	9,664	7,253	(2,411)
Charges for services	14,000	14,000	34,914	20,914
Investment income	20,000	20,000	25,126	5,126
Interest on taxes/lien costs	12,000	12,000	24,947	12,947
Other revenue	20,500	20,500	12,142	(8,358)
Bond proceeds	-	460,000	460,000	-
Transfers from other funds	-	-	-	-
Amounts Available for Appropriation	5,045,707	5,505,707	5,598,124	92,417
Charges to Appropriations (Outflows)				
General government	266,812	281,898	236,242	45,656
Protection	160,416	628,019	269,871	358,148
Health and sanitation	107,608	109,263	91,015	18,248
Public works	526,109	540,510	429,135	111,375
Education	2,837,033	2,837,033	2,837,033	-
County tax	240,450	240,450	240,450	-
Debt service:				
Principal	20,955	20,955	20,955	-
Interest	819	819	875	(56)
Unclassified	39,153	39,153	7,991	31,162
Transfers to other funds	34,118	34,118	34,118	-
Total Charges to Appropriations	4,233,473	4,732,218	4,167,685	564,533
Budgetary Fund Balance, June 30	\$ 812,234	\$ 773,489	\$ 1,430,439	\$ 656,950
Utilization of committed fund balance	\$ -	\$ 38,745	\$ -	\$ (38,745)
	\$ -	\$ 38,745	\$ -	\$ (38,745)

TOWN OF MOUNT VERNON, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2016

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
General Government -					
Administration	\$ 111,047	\$ -	\$ 111,047	\$ 106,475	\$ 4,572
Abatements	8,000	-	8,000	7,808	192
Property tax assessor	24,000	215	24,215	24,215	-
Contingency	10,000	(3,420)	6,580	-	6,580
Insurance	25,500	-	25,500	23,326	2,174
Legal	5,000	12,167	17,167	8,081	9,086
Unemployment	2,000	-	2,000	103	1,897
Elections	3,500	-	3,500	2,539	961
Office parking lot	10,000	-	10,000	8,875	1,125
Municipal building operations	15,000	-	15,000	11,965	3,035
Code enforcement	15,590	-	15,590	14,749	841
Town newsletter	4,000	-	4,000	1,453	2,547
Dues	2,550	-	2,550	2,550	-
Capital improvements - municipal bldg	2,500	5,529	8,029	250	7,779
Municipal building lawn	18,385	-	18,385	17,911	474
Municipal building office equipment	4,140	-	4,140	3,485	655
Computers	1,000	-	1,000	-	1,000
Town match grant funds	3,000	-	3,000	-	3,000
Other expenses	1,600	595	2,195	2,457	(262)
	<u>266,812</u>	<u>15,086</u>	<u>281,898</u>	<u>236,242</u>	<u>45,656</u>
Protection -					
Ambulance	13,530	-	13,530	13,530	-
Fire Department & Rescue Unit	101,000	-	101,000	100,981	19
Fire Department capital improvement	-	4,824	4,824	5,270	(446)
Fire Department vehicle maintenance/repair	5,000	-	5,000	5,000	-
Fire Department training	-	2,779	2,779	425	2,354
Fire Department waterhole maintenance	1,000	-	1,000	344	656
FD equipment	5,500	-	5,500	5,857	(357)
FD special equipment	4,000	-	4,000	4,000	-
FD stabilization & extrication	3,500	-	3,500	3,500	-
Fire Truck	-	460,000	460,000	106,114	353,886
Animal control	5,400	-	5,400	4,285	1,115
PSAP	3,444	-	3,444	3,444	-
Dispatch - Winthrop	3,034	-	3,034	3,034	-
Dispatch services	10,508	-	10,508	10,508	-
E-911	500	-	500	508	(8)
Street lights	4,000	-	4,000	3,071	929
	<u>160,416</u>	<u>467,603</u>	<u>628,019</u>	<u>269,871</u>	<u>358,148</u>

TOWN OF MOUNT VERNON, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2016

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
County Tax	240,450	-	240,450	240,450	-
Debt Service -					
Principal	20,955	-	20,955	20,955	-
Interest	819	-	819	875	(56)
	21,774	-	21,774	21,830	(56)
Public Works -					
Bush account	10,896	-	10,896	8,638	2,258
Road maintenance	56,100	-	56,100	55,346	754
FICA & Medicare tax	2,000	-	2,000	1,334	666
Road construction	155,168	4,896	160,064	101,271	58,793
Bridge & culverts	12,695	-	12,695	12,570	125
North Road project	-	6,895	6,895	1,031	5,864
Snowplow contract, roads	170,600	2,610	173,210	173,210	-
Snowplow contract, non-roads	12,500	-	12,500	12,500	-
Snowplow supervision	1,000	-	1,000	-	1,000
Sand & salt repayment	20,000	-	20,000	-	20,000
PW & Highway capital improvement	20,000	-	20,000	-	20,000
Winter sand/salt stockpile	65,000	-	65,000	63,126	1,874
Sign account	150	-	150	109	41
	526,109	14,401	540,510	429,135	111,375

TOWN OF MOUNT VERNON, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2016

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
Unclassified -					
General assistance	12,000	-	12,000	2,503	9,497
Cemetery	1,060	-	1,060	1,059	1
30 Mile River	1,000	-	1,000	1,000	-
Spectrum Generations	966	-	966	-	966
Hospice volunteers	800	-	800	800	-
Family Violence	2,055	-	2,055	2,055	-
Masonic Hall public parking	300	-	300	-	300
Overlay	19,898	-	19,898	-	19,898
Sexual Assault Crisis	574	-	574	574	-
Snowmobile club (Ridge Riders)	500	-	500	-	500
	39,153	-	39,153	7,991	31,162
Education -					
RSU #38	2,837,033	-	2,837,033	2,837,033	-
	2,837,033	-	2,837,033	2,837,033	-
Health and Sanitation -					
Transfer station	105,000	-	105,000	88,032	16,968
Septic and related systems	-	1,655	1,655	375	1,280
Kennebec Valley Humane Society	2,608	-	2,608	2,608	-
	107,608	1,655	109,263	91,015	18,248
Transfers to Other Funds -					
Special revenue funds	34,118	-	34,118	34,118	-
	34,118	-	34,118	34,118	-
TOTAL DEPARTMENTAL OPERATIONS	\$ 4,233,473	\$ 498,745	\$ 4,732,218	\$ 4,167,685	\$ 564,533

SCHEDULE D

TOWN OF MOUNT VERNON, MAINE

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2016

	Community Center	Beach Comm	Comm for Children Grant	Alive & Well	Garden	Playground
ASSETS						
Cash and cash equivalents	\$ 4,140	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	34,611	8,805	1,129	140	110	599
TOTAL ASSETS	<u>\$ 38,751</u>	<u>\$ 8,805</u>	<u>\$ 1,129</u>	<u>\$ 140</u>	<u>\$ 110</u>	<u>\$ 599</u>
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	38,751	8,805	-	-	-	-
Assigned	-	-	1,129	140	110	599
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>38,751</u>	<u>8,805</u>	<u>1,129</u>	<u>140</u>	<u>110</u>	<u>599</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 38,751</u>	<u>\$ 8,805</u>	<u>\$ 1,129</u>	<u>\$ 140</u>	<u>\$ 110</u>	<u>\$ 599</u>

SCHEDULE D (CONTINUED)

TOWN OF MOUNT VERNON, MAINE

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2016

	Athletic Association	Public Access	CDBG #2 Grant	Dr. Shaw Library Operations	Library Driveway	Library Addition	Total
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ 145	\$ -	\$ -	\$ -	\$ 4,285
Due from other funds	10,360	5,370	173	6,016	4,450	154,193	225,956
TOTAL ASSETS	<u>\$ 10,360</u>	<u>\$ 5,370</u>	<u>\$ 318</u>	<u>\$ 6,016</u>	<u>\$ 4,450</u>	<u>\$ 154,193</u>	<u>\$ 230,241</u>
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	318	-	-	-	318
Committed	10,360	5,370	-	6,016	4,450	154,193	227,945
Assigned	-	-	-	-	-	-	1,978
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>10,360</u>	<u>5,370</u>	<u>318</u>	<u>6,016</u>	<u>4,450</u>	<u>154,193</u>	<u>230,241</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 10,360</u>	<u>\$ 5,370</u>	<u>\$ 318</u>	<u>\$ 6,016</u>	<u>\$ 4,450</u>	<u>\$ 154,193</u>	<u>\$ 230,241</u>

TOWN OF MOUNT VERNON, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2016

	Community Center	Beach Comm	Comm for Children Grant	Alive & Well	Garden	Playground
REVENUES						
Other	\$ 11,030	\$ 1,205	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	<u>11,030</u>	<u>1,205</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES						
Capital outlay	-	-	-	-	-	-
Other	5,026	1,051	-	-	-	-
TOTAL EXPENDITURES	<u>5,026</u>	<u>1,051</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>6,004</u>	<u>154</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	3,700	2,600	-	-	-	-
Transfers (out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,700</u>	<u>2,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	9,704	2,754	-	-	-	-
FUND BALANCES, JULY 1	<u>29,047</u>	<u>6,051</u>	<u>1,129</u>	<u>140</u>	<u>110</u>	<u>599</u>
FUND BALANCES, JUNE 30	<u>\$ 38,751</u>	<u>\$ 8,805</u>	<u>\$ 1,129</u>	<u>\$ 140</u>	<u>\$ 110</u>	<u>\$ 599</u>

TOWN OF MOUNT VERNON, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2016

	Athletic Association	Public Access	CDBG #2 Grant	Dr. Shaw Library Operations	Library Driveway	Library Addition	Total
REVENUES							
Other	\$ 5,185	\$ -	\$ -	\$ 9,088	\$ -	\$ 165,544	\$ 192,052
TOTAL REVENUES	<u>5,185</u>	<u>-</u>	<u>-</u>	<u>9,088</u>	<u>-</u>	<u>165,544</u>	<u>192,052</u>
EXPENDITURES							
Capital outlay	-	-	-	-	-	16,800	16,800
Other	8,501	2,141	-	34,632	-	-	51,351
TOTAL EXPENDITURES	<u>8,501</u>	<u>2,141</u>	<u>-</u>	<u>34,632</u>	<u>-</u>	<u>16,800</u>	<u>68,151</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(3,316)</u>	<u>(2,141)</u>	<u>-</u>	<u>(25,544)</u>	<u>-</u>	<u>148,744</u>	<u>123,901</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	3,818	500	-	23,500	-	-	34,118
Transfers (out)	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,818</u>	<u>500</u>	<u>-</u>	<u>23,500</u>	<u>-</u>	<u>-</u>	<u>34,118</u>
NET CHANGE IN FUND BALANCES	502	(1,641)	-	(2,044)	-	148,744	158,019
FUND BALANCES, JULY 1	<u>9,858</u>	<u>7,011</u>	<u>318</u>	<u>8,060</u>	<u>4,450</u>	<u>5,449</u>	<u>72,222</u>
FUND BALANCES, JUNE 30	<u>\$ 10,360</u>	<u>\$ 5,370</u>	<u>\$ 318</u>	<u>\$ 6,016</u>	<u>\$ 4,450</u>	<u>\$ 154,193</u>	<u>\$ 230,241</u>

SCHEDULE F

TOWN OF MOUNT VERNON, MAINE

COMBINING BALANCE SHEET – NONMAJOR PERMANENT FUNDS
JUNE 30, 2016

	Dr. Shaw Library	Eleanor Philbrick Memorial	Noah Nellie Clough Trust	Cemetery Trust	Dr. Gilman Trust	Robert Weis Trust	Total
ASSETS							
Cash and cash equivalents	\$ 20,639	\$ 2,645	\$ 14,336	\$ 27,428	\$ 93,767	\$ 10,176	\$ 168,991
Investments	96,490	158,164	-	-	-	-	254,654
Due from other funds	99	-	-	1,708	-	-	1,807
TOTAL ASSETS	\$ 117,228	\$ 160,809	\$ 14,336	\$ 29,136	\$ 93,767	\$ 10,176	\$ 425,452
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	1,255	2,595	-	141	16	4,007
TOTAL LIABILITIES	-	1,255	2,595	-	141	16	4,007
FUND BALANCES							
Nonspendable	-	-	10,000	-	10,000	10,000	30,000
Restricted	117,228	159,554	1,741	29,136	83,626	160	391,445
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	117,228	159,554	11,741	29,136	93,626	10,160	421,445
TOTAL LIABILITIES AND FUND BALANCES	\$ 117,228	\$ 160,809	\$ 14,336	\$ 29,136	\$ 93,767	\$ 10,176	\$ 425,452

SCHEDULE G

TOWN OF MOUNT VERNON, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR PERMANENT FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

	Dr. Shaw Library	Eleanor Philbrick Memorial	Noah Nellie Clough Trust	Cemetery Trust	Dr. Gilman Trust	Robert Weis Trust	Total
REVENUES							
Investment income, net of unrealized gains/(losses)	\$ 468	\$ 4,460	\$ -	\$ -	\$ -	\$ -	\$ 4,928
TOTAL REVENUES	468	4,460	-	-	-	-	4,928
EXPENDITURES							
Other	1,281	3,455	-	-	-	-	4,736
TOTAL EXPENDITURES	1,281	3,455	-	-	-	-	4,736
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(813)	1,005	-	-	-	-	192
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(813)	1,005	-	-	-	-	192
FUND BALANCES, JULY 1	118,041	158,549	11,741	29,136	93,626	10,160	421,253
FUND BALANCES, JUNE 30	\$ 117,228	\$ 159,554	\$ 11,741	\$ 29,136	\$ 93,626	\$ 10,160	\$ 421,445

TOWN OF MOUNT VERNON, MAINE

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION
FOR THE YEAR ENDED JUNE 30, 2016

	General Capital Assets 7/1/15 (Restated)	Additions	Disposals	General Capital Assets 6/30/16
General government	\$ 74,300	\$ -	\$ -	\$ 74,300
Fire department	1,151,840	106,114	-	1,257,954
Harbor	46,685	-	-	46,685
Transfer station	108,486	-	-	108,486
Cemetery	76,000	-	-	76,000
Town-wide	441,392	12,900	-	454,292
Total general capital assets	1,898,703	119,014	-	2,017,717
Less: accumulated depreciation	(1,131,649)	(34,286)	-	(1,165,935)
Net general capital assets	\$ 767,054	\$ 84,728	\$ -	\$ 851,782



Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Selectmen
Town of Mount Vernon
Mount Vernon, Maine

We have audited, in accordance with the 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Mount Vernon, Maine as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Town of Mount Vernon, Maine's basic financial statements, and have issued our report thereon dated April 5, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Mount Vernon, Maine's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the

purpose of expressing an opinion on the effectiveness of the Town of Mount Vernon, Maine's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Mount Vernon, Maine's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Mount Vernon, Maine's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RHR Smith & Company

Buxton, Maine
April 5, 2017

WARRANT FOR THE ANNUAL TOWN MEETING OF THE TOWN OF MOUNT VERNON

June 17, 2017

To Amanda Couture, a resident of the Town of Belgrade, in the County of Kennebec and the State of Maine.

GREETINGS:

In the name of the State of Maine, you are hereby requested to notify and warn the voters of the Town of Mount Vernon, in said County, qualified by law to vote in town affairs to meet at the Mount Vernon Community Center in said town on Tuesday the 13th of June 2017 from 8:00AM to 8:00PM, then and there to act on the articles numbered 1 and 2. The Town Meeting will be 9:00AM on Saturday, June 17th, 2017 at the Mount Vernon Elementary School to act on Articles 3 through 36.

The Select Board hereby gives notice that the Registrar of Voters will be in session at the Mt. Vernon Community Center on the day of the voting, Tuesday, the 13th day of June 2017 for the purpose of voter registration.

Article 1: To choose a moderator to preside at said meeting.

Article 2: To conduct all state and local elections, for which purpose the polls will be open at 8:00AM and close at 8:00PM.

Article 3: To see if the town will adopt the rules of the “Maine Moderator’s Manual” as the official rules of this meeting.

Article 4: To see if the town will allow the following non-residents to speak at the Town Meeting in order to answer any questions or to provide any other necessary information: Martha Gross and Rachel Meader.

Article 5: To fix the pay of the following town officers and employees as recommended below:

1. Select Board, Assessors and Overseers of the Poor: \$3,653 each, plus \$1,088 for the Chairman, and \$818 for the General Assistance Administrator. Annual Salary: \$12,865.
2. Assistant to the Select Board: Up to \$14.26/hr. (Annual Salary): \$7,126
3. Tax Clerk/Tax Collector/Excise Tax Collector (Annual Salary): \$34,212
4. Deputy Clerk/Tax Collector/Excise Tax Collector: Up to \$13.20/hr. up to 1,144 hours/year (Annual Wages): \$15,097
5. Treasurer (Annual Salary): \$15,885
6. Election Warden: \$11.61/hr.
7. Ballot Clerks: \$8.45hr.
8. Code Enforcement Officer: Up to \$32.73/hr. Annual Wages: Up to \$15,836.
9. Code Enforcement Officer (80k Proceedings): \$32.73/hr.
10. Civil Defense Director: \$21.18/hr.
11. Road Commissioner: \$21.53/hr. (Equipment at State rate or negotiated price)

12. Cemetery Supervisor: \$13.20/hr. (Labor & Equipment at State rate or negotiated price)
13. Lawn Maintenance Workers: Up to \$11.19/hr. (Labor & Equipment at State rate or negotiated price)
14. Transfer Station Manager: Up to \$16.47/hr.
15. Transfer Station Assistant: Up to \$10.56/hr.
16. Animal Control Officer: \$3,930/yr.
17. Animal Control Officer at Court Proceedings: \$13.71/hr.
18. Newsletter Editor (Annual Salary): \$1,415
19. Fire Chief (Annual Salary): \$3,075
20. Deputy Fire Chief (Annual Salary): \$1,845
21. Assistant Fire Chief (Annual Salary): \$1,435
22. Rescue Director (Annual Salary): \$672
23. Assistant Rescue Director (Annual Salary): \$338
24. Librarian: \$16.46/hr.
25. Assistant Librarian: \$15.00/hr.
26. Municipal Custodian: \$11.79/hr.
27. Library Custodian: \$12.35/hr.

Article 6: To see if the Town will vote to raise and appropriate the following sums for **General Government:**

Recommended:

6.1	Administration	\$121,355
6.2	Code Enforcement	\$15,980
6.3	Contingency Fund	\$10,000
6.4	Elections	\$3,500
6.5	Grant Match	\$6,000
6.6	Legal Fees	carry balance
6.7	Maine Municipal Association Dues	\$2,750
6.8	Municipal Building: Capital Improvements	\$4,000
6.9	Municipal Building: Office Equipment	\$4,640
6.10	Municipal Computers	\$1,000
6.11	Municipal Building: Operations	\$15,000
6.12	Municipal/Cemetery Lawn Maintenance	\$20,000
6.13	Tax Abatements	\$8,000
6.14	Tax Assessor	\$30,000
6.15	Tax Maps	\$7,500
6.16	Town Newsletter	\$2,000

Article 7: To see if the Town will vote to raise and appropriate the following sums for

Protection & Health:

Recommended:

7.1	Ambulance	\$15,170
7.2	Animal Control	\$5,400
7.3	Dispatch: CMRCC	\$8,663
7.4	Dispatch: PSAP	\$3,608
7.5	Dispatch: Winthrop	\$3,346
7.6	E-911 (signage)	\$500
7.7	Fire Department & Rescue Unit	\$107,607
7.8	Fire Department: Equipment	\$4,500
7.9	Fire Department: Equipment II	\$6,000
7.10	Vehicle Maintenance & Repairs	\$6,000
7.11	Fire Department: Waterholes	\$1,500
7.12	Extrication Equipment	\$3,500
7.13	Fire Department Training	carry balance
7.14	Rescue Training	carry balance
7.15	Rescue Laptop	\$1300
7.16	General Assistance	\$5,000
7.17	Insurance	\$26,000
7.18	Kennebec Valley Humane Society	\$2,608
7.19	Street Lights	\$4,000
7.20	Transfer Station	\$107,000

Article 8: To see if the Town will vote to raise and appropriate the following sums for **Public**

Works & Highways:

Recommended:

8.1	Roads: Bridges & Culverts	\$13,730
8.2	Roads: Bush Account	\$11,784
8.3	Roads: Construction & Paving	\$174,332(carry balance if necessary)
8.4	Roads: Maintenance & Ditching	\$67,741
8.5	Roads: Salt & Sand Stockpile	\$68,250
8.6	Roads: Signs	\$315
8.7	Roads: Social Security/Medicare	\$2,100
8.8	Snowplowing Contract	\$187,550
8.9	Snowplowing Contract: Off-Road	\$12,500
8.10	Capital Improvement	\$40,000

Article 9: To see if the Town will vote to raise and appropriate the following sums for
Recreation &Community:

Recommended:

9.1	Athletic Department	\$3,818
9.2	Beach Department	\$2,600
9.3	Community Center	\$3,700
9.4	Library	\$23,500
9.5	Masonic Hall Parking	\$300
9.6	Mount Vernon Public Access TV7	\$1,600
9.7	Reserve Account Town Office Driveway	carry balance

Article 10: To see if the Town will vote to appropriate up to **\$500** of the snowmobile fees reimbursed from the State of Maine for the Mount Vernon Ridge Riders Snowmobile Club.

Article 11: To see if the Town will vote to raise and appropriate the following sum for
Cemeteries:

Recommended: **\$1,270**

Article 12: To see if the Town will vote to raise and appropriate the following sum for
Cemetery Stone Repair:

Recommended: **\$4,000**

Article 13: To see if the Town will vote to raise and appropriate the following sums for **Debt Service:**

Recommended:

12.1	Fire Truck Bond	\$100,942
12.2	Town of Mount Vernon Sand & Salt	\$20,000

Article 14: To see if the Town will vote to raise and appropriate the following sum for
Unemployment:

Recommended: **\$2,000**

Article 15: To see if the Town will vote to appropriate the following sums from estimated revenues and the undesignated fund balance (surplus) to reduce the total tax commitment.

Recommended:

Animal Control Fees	\$1,200
Cable TV Franchise Fee	\$7,000
Code Enforcement Permits	\$9,000
Excise Tax: Boat	\$4,000
Excise Tax: Car/Truck	\$290,000
Fire & Rescue: Vienna	\$3,500
General Assistance Reimbursement	\$4,000
Lien Income	\$7,000
Lincoln Walton Trust Fund	\$24,000

Municipal Revenue Sharing	\$74,930
State Park Fee Sharing	\$4,351
Tax Interest	\$16,000
Town Clerk Fees & State Agents Fees	\$6,500
Transfer Station Fees & Revenues	\$8,000
Tree Growth Refund	\$13,000
URIP: Local Road Assistance	<u>\$48,456</u>
Total:	\$520,937

Article 16: To see if the Town will vote to authorize the Select Board to reimburse all town officials and employees for necessary travel at the rate of \$0.44/mile.

Article 17: To see if the Town will authorize the Town Clerk or Deputies to charge a State Rate of \$10.00 for the receipt of checks with insufficient funds.

Article 18: To see if the Town will authorize the Select Board to expend the revenues of Special Revenue funds.

Article 19: To see if the Town will authorize the Select Board to accept State & Federal Funds and Grants not listed in Article 14.

Article 20: To see if the Town will authorize the Select Board to expend the income earned by the Cemetery Trust Funds, Noah A. & Nellie E. Clough Trust Fund, Dr. Gilman Trust Fund, Dr. Shaw Memorial Library Trust Fund, and the Robert George Weis Memorial Fund for the purpose specified for each trust fund.

Article 21: To see if the Town will direct the Select Board to lapse all General Fund accounts to the Undesignated Fund Balance (surplus) at the end of the fiscal year, with the exception of Special Revenue funds, non-expendable trust funds, accounts to be rolled over to designated Capital Improvement Funds, and accounts required to be carried by law, effective June 30, 2017.

Article 22: To see if the Town will vote to direct the Select Board to not authorize any payments that would overdraft an account (a budgeted expenditure), unless the payments are required by law, approved by voters at a Special Town Meeting, or are the result of a natural disaster. Excess revenues are not considered part of the budgeted expenditures voted on at Town Meeting.

Article 23: To see if the Town will authorize the Select Board to issue orders for the closing of roads to winter maintenance.

Article 24: To see if the Town will vote to make property taxes payable, one-half on **September 28, 2017**, and one-half on **March 29, 2018** and that interest be charged on overdue taxes at the rate of **7.0% (or the maximum allowed by State law, if that is greater)** per annum after those dates.

Article 25: To see if the Town will authorize the Select Board to sell and convey property belonging to the Town by reason of matured tax liens, by sealed competitive bids to be opened in public at an announced time, to the highest acceptable bidder, retaining the right to accept or reject all bids at their discretion, after first posting notice of such sales in the same places that Town Warrants are posted. The Select Board is to give not less than ten days' notice of such sales in a local newspaper, with a description of the properties to be sold. The Select Board is to allow delinquent taxpayers the opportunity to redeem their former property until such time as a bid is accepted from another person on the advertise day of sale, by paying back taxes, administrative costs, and interest to the date of sale.

Article 26: To see if the Town will vote to raise and appropriate a sum for **The Family Violence Project.** (By Petition)

Requested: **\$2,055**

Article 27: To see if the Town will vote to raise and appropriate a sum for **Spectrum Generations, the Central Maine Area Agency on Aging.** (By Petition)

Requested: **\$966**

Article 28: To see if the Town will vote to raise and appropriate a sum for **30-Mile River Watershed Association.** (By Petition)

Requested: **\$2,000**

Article 29: To see if the Town will vote to raise and appropriate a sum for **Hospice Volunteers of the Waterville Area.** (By Petition)

Requested: **\$800**

Article 30: To see if the Town will vote to raise and appropriate a sum for **Sexual Assault Crisis & Support Center.** (By Petition)

Requested: **\$574**

Article 31: To see if the Town will vote to raise and appropriate a sum of **\$820** for LifeFlight.

Article 32: To see if the Town will vote to increase the property tax levy limit of \$_____ established for the Town of Mount Vernon by State law in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than the property tax levy limit.

Article 33: To see if the Town will vote to increase the property tax levy limit only in the circumstance and only to the extent that projected State of Maine revenues for the fiscal year 2017-2018 including, but not limited to, municipal revenue sharing and homestead exemption reimbursement, are adjusted downwards between the annual Town Meeting and the date of commitment, and the result of those adjustments is that the property tax levy calculated at the date of commitment will be greater than the property tax levy calculated at the time of the annual Town Meeting.

Article 34: To see if the Town will adopt the amendments to the Mount Vernon Land Use Ordinance relating to Setbacks.

Article 35: To see if the Town will adopt the amendments to the Mount Vernon Land Use Ordinance relating to Automobile Hobbyist.

Article 36: To see if the Town will adopt the amendments to the Mount Vernon Land Use Ordinance relating to the definition of Adjacent Lot.

Article 37: To see if the Town will adopt the amendments to the Mount Vernon Land Use Ordinance relating to Mineral Extraction and Blasting.

Article 38: To see if the Town will vote to appropriate, from the Undesignated Fund balance, up to \$50,000 for Library Expansion.


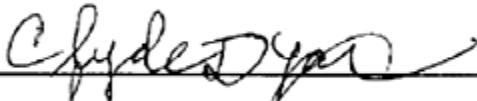
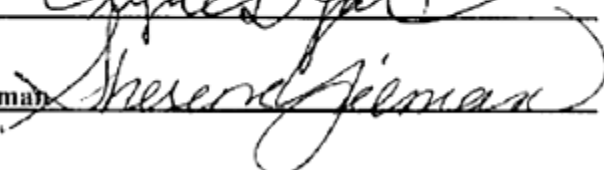
Article 39: To see if the Town will authorize the use of the revenues from the Ordinance Review Committee, the Planning Board, and the Appeals Board to help offset the expenditures of such departments.

Article 40: To see if the Town will vote to carry over any unspent balances as of June 30, 2017 from the Fire Department accounts, other than training, to the Fire Department Capital Improvement Reserve Account to be used as authorized by the Select Board and Fire Department.

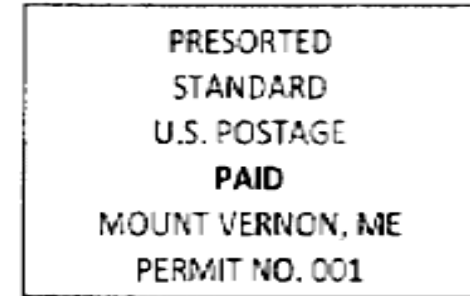
Article 41: To see if the Town will vote to carry over any unspent balances as of June 30, 2017 from the Road Accounts, with the exception of the Construction account, to the Capital Improvement Road Construction Account

Article 42: To see if the Town will vote to adjourn.

Given under our hands this __15th__ day of May, 2017:

Mount Vernon Select Board: Paul Crockett, Chair 
Clyde Dyar 
Sherene Gilman 

Mount Vernon Select Board
1997 North Rd.
Mount Vernon, Me. 04352



Mount Vernon Resident