

2009

Manchester

Town Report



# MANCHESTER TOWN OFFICE



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Monday	8 a.m.	4 p.m.
Tuesday	8 a.m.	6 p. m.
Wednesday	8 a.m.	12 p.m.
Thursday	8 a.m.	4 p.m.
Friday	8 a.m.	2 p.m.

The Manchester Town Office observes all  
State and Federal Holidays

# Town of Manchester

## 2009 Annual Report



Including:

Financial Transactions, Assets and Liabilities  
July 1, 2007 through June 30, 2008

Reports of Town Officials & Committees  
July 1, 2007 through June 30, 2008

2009 FY Town Meeting Warrant Articles  
Elections: Tuesday, June 9, 2009  
Town Meeting: Thursday, June 11, 2009

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## *Did You Know*

*The first post office in what is now Manchester was established January 1, 1818 as the Hallowell Cross Roads post office, with Jesse Robinson, proprietor of the tavern called Mansion House on the corner of the Readfield and Winthrop Roads, as the first postmaster. The town was incorporated as Kennebec in 1850, and the name was changed to Manchester in 1854, but it was not until 1856 that the post office was changed to Manchester.*

*1850, Sept. 9 Met to elect town treasurer ~ Jacob Pope*

*1897 Elected first road commissioner - Frank Albee*

*1916 the Augusta Golf Company was formed believing that Augusta should have a golf course and country club*

*1941 Voted to purchase a Town Seal*

*1951 bought 7 acres of Albert Cummings for addition to Cemetery at the Forks*

*1955 appointed first Budget Committee. voted to continue Zoning Board*

*1962 Had aerial maps of whole town made and valuation done by professionals*

*1970 Entered Sanitary District*

*1970 Manchester voted to join a Community School District with Mt. Vernon, Readfield, and Wayne, involving grades 6-12., Elementary education remained in the respective towns.  
Purchased large tract of land of Sylvester Gilman in Readfield for new junior-senior high school*

*1974 started construction on a new school. Shoreline zoning went into effect*

*1994, Manchester changed the Town Selectmen, Assessors and Overseers of the Poor to a three-year term*

*The above information was taken from the Manchester, Maine 1775-1975 History Book*

## Town Office Staff

Town Manager	Mark Doyon
Town Clerk/Voter Registrar	Marilyn Palmer
Treasurer/Tax Collector/GA Administrator	Darlene Beaulieu
Deputy Clerk/Deputy Registrar/Webmaster	Tina Cagle
Assessors Agent	Charles (Chuck) Jordan
Assessors Assistant/Deputy Treasurer/Tax Collector/ Planning Board Assistant	Lisa Frost
CEO/Plumbing & Health Inspector	E. Patrick Gilbert
Alternate CEO/Plumbing Inspector	Steve Ochmanski

## Appointed Officials

Road Commissioner	Mark Doyon	622-1894
Fire Chief/Fire Warden/Emergency Preparedness Director	Allan Hewey	622-3243
Animal Control Officer	Howard Morang	458-4853 (c)
Animal Damage Control (Specializes in trapping small wild animals. A fee is charged.)	Fred Turner	582-2633 215-3441 (c)
Dam Keeper	David Dodge	
Assistant Dam Keepers	Charles Hippler III & James Hippler	
Cemetery Sexton	Audrey Irish	622-0158
Surveyor of Lumber	Steve Elliott	

## Elected Officials

Board of Selectmen	Term Expires
Terri T. Watson (Chairman)	2009
Maynard E. Whitten (Vice Chairman)	2010
Elaine E. Fuller	2011
Donald J. McLeod	2010
Jeremy A. Pare	2009

Sanitary District	Term Expires
Robert Gasper (Chairman)	2011
Clifton Fletcher	2010
Warren Foster	2009
Scott Lyon	2010
Jim Nevins	2009

School Board Member	Term Expires
Mary Keeley	2011
Sharlene Adams	2009
Harry Lanphear	2011
Doug Ide	2009
Michael Parent (Chairman)	2010

## Appeals Board

Lyon, Scott	2009
Ralph, A. Laurence, Chairman	2009
Rogers, Alec	2009
Sechrist, Ben	2009
Smith, Shawn	2009

## Budget Committee

Axell, Sheila	2009
Brousseau, Charlene	2009
Davis, Jed	2009
Dudley, Lendall	2009
Gadberry, Sue	2009
Gasper, Robert, Chairman	2009
Ingraham, John	2009
Jackson, Brian	2009
Kozak, Joe	2009
Leveen, Patricia	2009
Worthing, David	2009

## Cemetery Committee

Fuller, Elaine	2009
Gay, Dusty	2009
Irish, Audrey	2009
Palmer, Marilyn, Chairman	2009
Whitten, Maynard	2009
Mark Doyon, Cemetery Superintendent	

## Cobbossee Water Shed Trustee

Sylvester, Brian 2010

## Conservation Commission

Hinkleley, Garry 2011

Ide, Doug 2010

Janell, Jeffrey 2010

Moss, Barbara 2011

Nielsen, Martha, Chairman 2010

Ouellette, Sylvia 2011

Plengey, Deb 2011

Spence, Cindy 2011

## Dam Keeper

Dodge, David 2009

Hippler, Charles III 2009

Hippler, James 2009

### Planning Board

Blaisdell, Steve	2011
Davis, Jed	2011
Gilbert, Lionel	2009
Hippler, Charles Jr.	2011
Phair, Scott	2010
Strout, Leon (Chairman)	2009
Thomas, Paula	2010

### Recreation Committee

Carney-Smith, Linda	2009
Daigle, Diane, Chairman	2009
Dubois, Laurie	2009
Guimond, Mary Ellen	2009
Manley, Margaret	2009
Wilbur, Tammy	2009

### Road Committee

Doyon, Mark, Road Commissioner	2009
Edgecomb, Walter (Chip)	2009
Foster, Warren	2009
Gasper, Robert, Chairman	2009
Lyon, Scott	2009
Nevins, Jim	2009
Whitten, Maynard	2009
Wood, Harold	2009

Valuation and Assessments  
For the Tax Year Ending  
June 30, 2008

Assessments

1. First Park	20,315
2. County Tax	288,513
3. Municipal Appropriations	1,522,685
4. Manchester/Maranacook School Appropriations	3,506,300
5. Cobbossee Watershed	32,468
6. Overlay (Not to exceed 5% of Net Assessment)	<u>24,684</u>
Total Assessment	\$5,394,965

Less Allowable Deduction:

7. State Municipal Revenue Sharing	193,095
8. Homestead Reimbursement	60,094
9. Other Revenue	<u>1,756,686</u>
Total Deductions	2,009,875
Net Assessment	3,385,090





*Manchester residents have been recycling approximately 3 tons every 10 days since January.*



*Recycling in Maine saves 167 million gallons of gasoline*



*Styrofoam is not recyclable. Each year cups circle the earth 426 times.*



*Americans throw away Enough used oil to fill 120 supertankers.*

## COMMON RECYCLING MISTAKES

Unfortunately, not everything is recyclable. Listed below are some common mistakes well-meaning recyclers tend to deposit into the recycling bins. These items are NOT recyclable in our single-sort system.

- ☞ Wax covered boxes - such as waxed vegetable boxes, frozen food boxes or wax covered bags, paper, or cups
- ☞ Tyvek envelopes and no envelopes with bubble wrap on the interior
- ☞ Expanded polystyrene - such as Styrofoam or peanuts
- ☞ Vinyl siding
- ☞ Foil lined boxes - such as dishwashing detergent boxes
- ☞ Used hypodermic needles and other sharps (hazardous medical waste)
- ☞ Shrink wrap, cling wrap and plastic film; sandwich bags
- ☞ Any plastic toys (due to moving parts & multiple material-types)
- ☞ CD's or DVD's
- ☞ Tarps
- ☞ Mirrors & window glass
- ☞ Porcelain - such as toilets or sinks
- ☞ Plastic forks, spoons, or knives
- ☞ Foam trays and containers
- ☞ Disposable coffee cup tops
- ☞ Potato chip or food bags
- ☞ Garden hose
- ☞ Rope (of any kind)
- ☞ Baby pools or pool linings
- ☞ Six pack rings
- ☞ Napkins & tissues
- ☞ Any item larger than a five gallon bucket will not fit through our single-sort equipment—please take these items to your transfer station



## Board of Selectmen



Dear Manchester residents:

Once again the Board of Selectmen would like to thank everyone in town who has volunteered and worked on behalf of the town of Manchester. It is amazing how many people get involved in the various committees and organizations that bring the community together. We encourage those of you who have not participated in "the business of the town" to get involved. Community service provides a wonderful opportunity to make new friends, join in with your neighbors, and create a town atmosphere that we can all be proud of.

We hope to see many of you at the annual town meeting in June. The selectmen will be presenting a budget for the upcoming year that deserves your consideration. In view of the uncertain economic times, we have proposed little in the way of new initiatives, but have put forth what we think is necessary to maintain the infrastructure (i.e., roads) and provide necessary services. It is worth mentioning here that all of the staff members of the town office have voluntarily chosen to forego salary increases this year. We are indeed fortunate to have town employees who are cognizant of the uncertainties that municipalities face this year, as well as dedicated and professional in their service to the town.

Respectfully submitted,  
Terri Watson, Chairman  
Maynard Whitten, Vice Chairman  
Elaine Fuller  
Donald McLeod  
Jeremy Pare

## Town Manager

Dear Manchester Residents:

"May you live in interesting times" is often thought to be an ancient Chinese proverb or to some, a curse. The British Ambassador to China, Hughe Knatchbull-Hugessen, must have taken a dim view when he stated, "If so, our generation has certainly witnessed that curse's fulfillment". I am not convinced that the saying really is a curse but I am convinced that we are living in some very interesting times. Our newspapers, televisions and the Internet are full of doomsday crying with very few rays of sun seen on the horizon.



State revenues that were projected to flow to Manchester were a constantly moving target as Maine struggled to balance the budget over the next biennium. The town continues to see an erosion of local revenues and as we know, there will be less state aid to education, state revenue sharing and other state funds coming to Manchester during the next two fiscal years. Next year Homestead Exemptions will be reduced from the current \$13,000 in valuation to \$10,000. Depending on how voters in November of 2008 feel about the referendum to slash excise taxes, we may face even more revenue shortfalls.

The goal of the Selectmen in setting the budget for the coming year was very clear. Create a budget that will continue to provide quality public services and limit the tax impact to already struggling residents. Many thoughts on how to accomplish this goal were expressed and all expenditures were scrutinized. Some expenses were deferred for another year while the Board of Selectmen, Budget Committee and staff worked diligently to reduce wherever possible. Total agreement on every warrant article was not reached and ultimately the voters will weigh in and decide.

The final budget is something we can all be proud of and should eliminate the need to increase the mil rate during the 2009/2010 fiscal year. Knowing the current economic conditions, the town office staff took the bull by the horns. They voluntarily gave up their cost of living increase and selected a lower tiered health insurance plan to help the town save money. I must admit, that as I start my twentieth year working in municipal government, this has been one of the most challenging. Looking forward, I believe that subsequent fiscal years will prove even more difficult.

By now you may be wondering if there is any light at the end of the tunnel. I suspect that there is a lot more than meets the eye. I remain optimistic about the future of our community as we have many dedicated and caring people serving on the town's various boards and committees. To quote Margaret Mead once again, "Never doubt that a small group of thoughtful citizens can change the world; indeed it is the only thing that ever has". The Town continues to work collaboratively with local communities and the RSU to wring every dollar of savings. Currently, we are working on a contract to offer assessing services to the Town of Readfield as well as updating requests for proposals for auditing and banking services. I am very pleased to note that the "silver bullet" has vastly improved recycling rates and is well received by the community. I encourage you to read the departmental reports to see the steps taken to save money while continuing to improve town services.

There are many people responsible for making our community successful. My deepest appreciation and love is for my family; to my wife Sue and children Zac and Ethan who love me unconditionally and who can always make me laugh with their unique sense of humor; and to the newest member of our household, Zac's girlfriend Kayla Brown. She stops by on a regular basis to bring another women's perspective into a household dominated by men. I am deeply grateful for your love and the understanding that you have for the amount of time necessary to serve the people of the community in which we live.

The Board of Selectmen provides much of the leadership and insight on the many issues that we face everyday as a community. Their collective thoughts, advice and guidance are always appreciated. Terri Watson decided not to seek re-election this year in order to allow other residents the opportunity to serve the community. She has served the community for the past nine years in a variety of capacities: Chair of the Town Manager Study Committee, Chair of Town Manager Search Committee, Planning Board member and Selectman. For all of her tenure as a selectman, she has served as its Chairman. She has proven to be an effective leader for the people of Manchester. Terri exemplifies what is right with government and her management style and consensus building skills naturally brings people of differing viewpoints together. She will be missed.

My sincere appreciation and respect to the town's most valuable asset, the office staff: Darlene Beaulieu, Tina Cagle, Lisa Frost, Pat Gilbert, Chuck Jordan and Marilyn Palmer. You are an exceptional group of people who manage to maintain your sense of humor and look at the "big picture" in an often hectic and fast-paced environment. I truly believe that you are able to conjure up the magic that make the day to day activities flow so smoothly. Your dedication to the community and to each other is what makes our team a success.

I want to express my appreciation to the many volunteers who serve on Manchester's many boards, committees and commissions. Together, they have spent numerous hours shaping the present and planning the future of our great community. Managing the town without them would be impossible.

Finally, it is the people of our community who will decide which course to steer. Our residents do many things well, and above all, they show up to vote as the last presidential election demonstrated. I am very grateful to the people who express their opinions and share their concerns. Honest discussion on the challenges that impact us on an ever changing basis is what sets us apart. To paraphrase an anonymous author, As long as the issues that bind us together as a community are stronger than those that would tear us apart, all will be well.

As always, I encourage anyone with suggestions to contact me directly at [MantownMgr@Roadrunner.com](mailto:MantownMgr@Roadrunner.com) or just stop by the town office. The door is open and the coffee is usually hot. All I ask is that you put your feet up, get comfortable and let me know what's on your mind.

Respectfully Submitted,

Mark R. Doyon  
Town Manager  
May 2009

## Town Clerk Report

Dear Manchester Residents,



Well, I have experienced my second presidential election as Town Clerk and must say, the November 4, 2008 election inspired many residents to get out and vote. We had 1052 residents that came to the polls and voted throughout the day until closing at 8:00p.m. There were 532 voters who took advantage of absentee ballots. Deputy registrars Arlene LeBel and Doris Gammon were extremely busy registering 105 new voters. We had a total of 1,688 votes cast. There were also several challenged ballots and procedures for the moderator to follow. Thank you to Corey Palmer for stepping up and taking the responsibility for that day.

Unfortunately, my Deputy Clerk was out on leave during this crucial period.

This left me to recruit additional assistance during this time. I was proud to appoint, my mother Doris Gammon and my son Corey Palmer as deputies to assist voters. They processed absentee ballots, logging information into the computerized CVR system and completed other duties as asked. A big thank you to Assessors Assistant Lisa Frost and Town Manager Mark Doyon for pitching in when needed. Of course, elections would be impossible without the help of everyone who worked the day and evening shifts; Hats off to: Debbie Gianini, Sonja Babb, Joanne Knowles, Donna Kessler, Emily Eller, Patty Rolfe, Kristin Palmer, Lisa Tourtellotte, Marion Tourtellotte, Janice Ellis, John Wiley, Mark Doyon, Sheila Knowles, Barbara Harvey, Marsha Rizzo and Ron Lachapelle. Election procedures are governed by M.R.S.A. Title 21-A. Therefore, it is critical to follow procedures exactly. I can't thank everyone enough on making Manchester elections such a huge accomplishment. Your time, dedication and support makes for a successful election. Thank you for being there!

### REGISTERED & ENROLLED VOTERS

Democrat	743
Green	77
Republican	846
<u>Unenrolled</u>	<u>764</u>
Total	2430

The new fire station is scheduled for completion, sometime in June. Members of the Building Study Committee, Alan Hewey, Clarence Cram, Ronnie Newton, Warren Knowles, Town Manager Mark Doyon and Town Clerk Marilyn Palmer. The committee met with Architect Jim Pelsor of Bunker and Savage numerous times to discuss building needs and design characteristics. My interest in participating was to encourage the design of the meeting space to function as the new polls for the Town. The new design allows for a larger area for setting up the polling place. The selected design utilized State of Maine guidelines and requirements for polling places as well as accommodating meeting space and acting as an emergency shelter. The facility will have a handicap accessible entrance, adequate room for the polls, incoming table, AVS booths, outgoing ballot boxes, poll watchers areas, handicap accessible facilities and a larger parking area. We will be planning on holding our November 2009 election in this new space. Look for advertising and posting information prior election. I am looking forward to the transition of holding our elections in the new community fire station.

May you all have an enjoyable and safe Summer.

Respectfully Submitted,

Marilyn Palmer  
Town Clerk, Voter Registrar

## Town Clerk's Report

Marriages - 07/01/2007 to 06/30/2008

There were a total of 14 Marriages

### MARRIED

### NAMES

July 22, 2007	Leroy Henry Ellis & Line Ginette Gay
August 03, 2007	Raymond Scott Barry & Christine Lynn Dunbar
August 18, 2007	Scott Paul Farrington & Melissa Lee Nickless
August 18, 2007	Riley William Tippet & Kristin Mae Surowiec
September 15, 2007	Dana Lee Libby & Sarah Jane Campbell
September 23, 2007	Phillip Edward Thamert & Michelle Diane Wiles
October 20, 2007	Deshawn Anthony Stubbs & Amber Marie Stubbs
January 05, 2008	Michael Gerard McGillicuddy & Lori Ann Broad
April 08, 2008	Justin Robert Trask & Hattie Mae Read
May 17, 2008	Gary Wesley Boynton & Susan Mary Fortin
May 21, 2008	Jeffrey Sanner Becker & Mary Evelyn Johnson
May 24, 2008	Dustin John Mellor & Brie-Anne Kaye Trott
May 25, 2008	Aaron Charles Mattson & Lindsey Rae Graham
May 31, 2008	James Dean Decker & Katrina Marie Culleton

Deaths - 07/01/2007 to 06/30/2008

There were a total of 15 Deaths

### IN MEMORY OF

July 11, 2007	Mary Elizabeth Dunham
March 12, 2008	Frances Kathryn Flanders
August 26, 2007	Dorothy B. Foster
June 27, 2008	Earle Aaron Kimball
February 07, 2008	Paul Adrian Larrabee
November 22, 2007	Thelma A. Newton
November 14, 2007	Harold C. Olson
August 12, 2007	Elloween Elois Piper
July 09, 2007	Evelyn Rosalie Rollins
January 11, 2008	Roland M. Smith
November 12, 2007	Natasha Rae Tardiff
November 12, 2007	Kayla Ann Tardiff
February 25, 2008	Albert John Tennant
August 02, 2007	Georgette T. Wade
July 10, 2007	Roberta Gray Weeks

Births - 07/01/2007 to 06/30/2008

There were a total of 25 Births

<u>BORN</u>	<u>NAME</u>
10/17/2007	Brady Nathan Atwater
10/21/2007	Kyra Marie Audet
07/20/2007	Avery Grace Black
09/06/2007	Madison Sky Cooper
08/01/2007	Samuel Thomas Coreau
09/27/2007	Liam Gabriel Crommett
08/20/2007	Tyran Christopher Crowley
02/11/2008	Joseph Paul Dumoulin
10/04/2007	Elijah David Gerald Freeman
01/13/2008	Zander Ray Goodrich
02/09/2008	Zachary Allan Hewey
07/19/2007	Kaitlynn Danielle Knowles
3/16/2008	Phinneas Danforth Mahoney
06/03/2008	Madelyn Ann Martin
04/30/2008	Caden Daniel McLeese
12/15/2007	Phoebe Emme O'Brien
11/27/2007	Nevaeh Rena Page
02/05/2008	Elias Donald Philbrook
12/12/2007	Jackson Bradley Robinson-Morton
11/12/2007	Natrasha Rae Tardiff
11/12/2007	Kayla Ann Tardiff
01/17/2008	Jack Benjamin Thaller
10/26/2007	Mercer Larochelle Wilkinson
10/26/2007	Alden LaRochelle Wilkinson
04/14/2008	Jules Londyn Wing

## Animal Control Officer

Dear Residents,

Your dog...your friend, your protection and a part of your family. Keep him safe by registering him with the town office. Please bring in a Proof of neutering/spay and a current rabies certificate. State law requires dogs to be licensed at 6 months of age or within 10 days of ownership. Neutered dogs are \$6.00 and non-neutered dogs are \$11.00. You may do that at the town office during business hours.



Our Dog Registrations from 07/01/2007 to 06/30/2008 were  
Dog Male/Female..... 91 and Neuter/Spay.....247

If you need to contact our animal control officer, Howard Morang regarding any domestic animal issues, Feel free to call him anytime at 458-4853.



I would also like to thank Petco for supplying the doggie baskets for our lucky five dog winners. It's a great incentive to get those dog lovers in to license their dog before December of each year.

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Inland Fisheries and Wildlife -

07/01/2007 to 06/30/2008

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Boat Registrations 367

ATV Registrations 91

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[www.manchester.govoffice2.com](http://www.manchester.govoffice2.com)

Thanks to all of our website visitors that have sent comments and/or suggestions for the website. It has been a wonderful year with additions and changes.



- ☞ Tax maps are now available to download and print in PDF format.
- ☞ Selectmen's Meeting Agendas and Minutes
- ☞ Planning Board Meeting Agendas and Minutes
- ☞ Building permits

You may also use the website to link you to:

- ☞ NEW THIS YEAR...BOAT REGISTRATIONS ON LINE!
- ☞ Bureau of Motor Vehicles to renew your vehicle registration
- ☞ Register your Dogs online
- ☞ Forestry Service for burn permits

And many other links...Check it out and let us know what you think!

Please click on the "Contact us" section to leave a comment or contact us.

We are also looking for pictures of Manchester to change the chevron on the main home page. If you would like to submit a picture, email to [manadmasst@roadrunner.com](mailto:manadmasst@roadrunner.com) or mail to P.O. Box 18, Manchester.

Respectfully Submitted,

Tina L. Cagle  
Deputy Clerk/Webmaster  
[manadmasst@roadrunner.com](mailto:manadmasst@roadrunner.com)

## Tax Collector /Treasurer

Dear Manchester Residents:

Another fiscal year is coming to an end and everyone is very busy preparing for the next one. The audit ending June 30, 2008, went extremely well with no adverse opinions. The tax collection rate remains steady at 98%.

Currently, I am a Certified Tax Collector/Treasurer through the Maine Municipal Association. I have been continuing my education towards recertification by attending classes and workshops as well as being involved in the Maine Town & City Treasurer's Association.

The Tax Club Program remains popular with taxpayers and continues to expand. Presently there are 25 active members with an additional 6 residents asking to be added to the list for the next fiscal year. If any one else is interested, please send me an email or call the office, I would be glad to add your name to that list.

We are in the process of changing the credit card provider. Sometime in the month of June the new provider will be Maine PayPort. No lapse in service is anticipated

Also, we have expanded our service offerings through Informe. This is the on-line service that currently provides motor vehicle and dog registrations. We will be adding online boat registration as well. See our website for more information.

Once again, I look forward to serving our community!!!!

Respectfully Submitted

Darlene Beaulieu  
Treasurer/Tax Collector



## REPORT OF THE ASSESSORS



The Assessing Department is charged with the responsibility of evaluating, listing and valuing all property within the town. We maintain tax maps, track all property ownership, review all building permits, administer State current use programs (tree growth, farm and open space) and determine eligibility for homestead, veterans and blind exemptions.

We are very excited to announce the beginning of a Geographic Information System (GIS) which will assist in our Town's government decision-making. The entire town was part of an aerial photography project in 2008 which was loaded into the GIS software. The Assessing Department and Code Enforcement Department are building the land parcel layer into the GIS software by plotting each land parcel and registering the file image as an overlay to the photographic image. This effort requires a review of deed descriptions, survey details, maps and plans. For this project to be successful and yield benefits for years to come, we need to build the most complete and detailed survey and map inventory possible. Therefore, we are requesting that taxpayers share information regarding surveys and parcel maps they may be in possession of. The Assessing and Codes Department are already using the new photography and software quite successfully on a case by case basis. And, once the land parcel layer is complete, we will be implementing other layers such as map & lot numbering system, zoning, E911 Addressing, building permits issued, road inventory and maintenance and much more. GIS will provide valuable information to assist us in efficiently and effectively track and organize land use issues throughout the Town. We appreciate your assistance and are excited about what GIS will offer the Town of Manchester.

We also offer many assessing services on our town website including various forms and publications, valuation listings, a database with zoning, acreage and building square foot living area sorted by map and lot, town tax maps, floodplain maps, a link to Maine Revenue Service's website, Land Use Ordinance, and E911 Addressing Ordinance. Please be sure to check it out at [www.manchester.govoffice2.com](http://www.manchester.govoffice2.com).

### 2008 TOWN OF MANCHESTER FACTS & NUMBERS (2009 Tax Bills)

Tax Rate \$12.80 (per \$1,000)

1490 parcels (includes residential, commercial and vacant lots)

118 Active (taxable Personal Property Business Accounts)

819 homestead exemptions (at \$13,000 each) were granted.

101 veteran exemptions were granted.

9 parcels are classified in the Tree-Growth Program.

1 parcel is classified in the Farm-Land Program

3 parcels are classified in the Open Space Program

Personal Property Assessment Total: \$ 5,373,300

Personal Property Taxable (Revenue) Total: \$ 68,778

Real Estate Taxable valuation Total: \$284,657,200

Real Estate Taxable (Revenue) Total: \$ 3,643,612



Maine Revenue Services authorized the Town of Manchester to certify at 100% in 2008 based on recent sales studies and again in 2009.

As always, the goal of this department is to treat all taxpayers fairly and equitably. If you have any questions or concerns, please feel free to contact us.

We would like to remind residents about the following TAX RELIEF PROGRAMS:

If you're a legal resident of the State of Maine, owned homestead property in Maine for at least the past 12 months and you declare your Manchester homestead as your permanent place of residence and the only property for which you have claimed a homestead exemption, you may qualify for a Homestead Exemption of up to \$13,000. The Homestead Exemption carries over from year to year until there is a change in property ownership. Therefore, you need not reapply every year.

If you are a veteran, or a widow of a veteran, who is or would be 62 years of age or 100% disabled, you may be eligible for a veteran's or veteran's Widow Exemption.

Applications for the above exemptions must be filed by April 1<sup>st</sup> in the year for which you are seeking the exemption.

Please take a moment to investigate the Maine Residents Property Tax and Rent Refund program. Applications deadline was June 1, 2009 for property tax assessed 4/1/2007 (Manchester's 2008 tax bill). More information will be available soon for next year's program. Visit our website or Maine Revenue Services at www.maine.gov/revenue.

Lastly, we **urge all residents to post your street numbers** according to the E911 Addressing Ordinance. Every second counts during a response to a fire, health or safety call. If a number is not posted, emergency services may take additional time locating the residence/business. Listed below are guidelines to help assist you:

A structure/residence within 50 (fifty) feet of the edge of the road right-of-way must display the assigned street number on the residence in a conspicuous and visible location.

A residence/structure over 50 (fifty) feet from the edge of the road right-of-way must display the assigned street number next to the walk or access drive to the residence/structure on a post, fence, wall, mailbox or other structure at the property line.

Numbers should be a minimum of 3 (three) inches in height.

Frequently check that your street sign is posted and visible. If it is not posted or visible, please call the Town Office 622-1894.

Look from an eye of the responder and be sure your street number is CLEARLY and VISIBLY posted. Many residents display their street number on mailboxes at the end of their driveway, in addition to posting the street number on the residence. Emergency response personnel appreciate the visibility.

For those residents on private ways with mailbox clusters, it is advantageous to display your street number on a post, wall or fence at your property line, though it may not be required by ordinance. During recent audits, it was difficult to locate street numbers of homes on private ways.

For those residents using VONAGE or SKYPE, please verify that the address with VONAGE/SKYPE is the address that you are currently located.

Thank you for your cooperation!

Respectfully submitted,  
Charles A. Jordan, CMA - Assessors' Agent  
Lisa Frost

## Code Enforcement Officer

Codes are sometimes viewed as "all the things you can't do." But their purpose is actually to promote quality of life and ensure the safety of construction activities. Code Enforcement helps protect property values by ensuring that development meets the zoning and land use regulations adopted by the Town. These codes prohibit activities that would disrupt or change the nature of neighborhoods, and promote public health by prohibiting the accumulation of debris and requiring that construction meet certain standards.

In 2008 we started building our Geographic Information System (GIS). Working together with the Assessing Department we are creating a layer with all of the Town's parcels. Along with the parcel layer we also have: Conservation Lands, Federal Wetlands, Flood Mapping and 2 foot contour accurate to 6" in the vertical. It has already proven itself to be an invaluable tool for the Town of Manchester.

It has been my pleasure to serve the Town of Manchester and I would like to thank the Board of Selectmen, the Planning Board, Town Manager and the Staff at the Town Office for giving me the opportunity to work in this community.

**This following** report reflects activities that cover the calendar year (Jan. thru Dec.) 2008 for the Office of Code Enforcement.

Single-Family Dwellings	4
Accessory Structures	1
Commercial Buildings	0
Commercial Renovations	2
Demolitions	1
External Plumbing Permits	22
Fill/Earth Moving	2
Garages (Residential)	7
Mobile Homes	0
Interior Plumbing	21
<b>Residential Additions</b>	14
Residential Renovations	22
Land Permitted as Gravel pits	7
Pools - Walks - Floats	3
Paving - Driveways	14
Seasonal Conversions	1
Signs	2
Timber Harvesting	2
Home Occupations	2
Wind Turbines	2



Keep in mind if you are planning any construction projects, or paving a private driveway, they require review by the CEO. If your project is over \$1,000 including labor there will be a charge under the town's fee schedule.

**Please feel** free to stop by and discuss issues related to the Town's Ordinances as a whole or as it relates to your property. My role in this community is to advise property owners with regards to property rights based on the current regulations which the Town of Manchester has approved.

Respectfully Submitted,  
Patrick Gilbert, CEO ([manceo@roadrunner.com](mailto:manceo@roadrunner.com))

Planning Board  
Fiscal year July 1, 2007 thru June 30, 2008

Development activity involving reconstruction and/or expansions was high again in the Shoreland District (SD). Permits, which were issued following Planning Board Review include:

Conditional Use Permits	5
Amendments to Existing Plans	3
Shoreland Dist. Expansions	10
Site Reviews	3

The Manchester Planning Board held 23 regularly scheduled meetings between July 2, 2007 and June 30, 2008. The Planning Board also spent considerable time in updating our Shoreland Zoning Ordinance to bring it into compliance with the new DEP Chapter 1000 requirements, our changes were reviewed and approved by the DEP in April of 2008.

The Planning Board also reviewed and made changes to the Wireless Transmission Facility Ordinance.

I would like to thank the other members of the Manchester Planning Board for all their hard work and dedication in the past year.

The Planning Board meets the first and third Tuesday of each month and all meetings are open to the public. The Board appreciates the valuable assistance of Planning Board secretary Lisa Frost and CEO Patrick Gilbert

Respectfully submitted,

Leon Strout, Chairman  
Manchester Planning Board

## Road Committee

During the last year, the Road Committee reviewed and recommended a series of projects to the Selectmen for completion. The Committee conducts a review process that prioritizes projects and estimates costs of completion. There are always more projects to do than money to do them. Nonetheless, the Committee believes that the most important projects are completed.

Each year the Committee tries to accomplish at least one large project in addition to other maintenance projects. During the last year we completed the reconstruction of the Mt. Vernon Road from its intersection with the Summerhaven Road to the Augusta town line. This project was in the planning stages for several years before work began as we tried to achieve a balance between the level of design that would serve the town the longest against the budget limitation of performing a comprehensive construction project.

During the fall, we began work on the middle section of the Kern's Hill Road. Once completed, it represents the final stage of a complete upgrade to the road. We also performed other smaller projects on the Pelton, Foye, Cottle and Prescott Roads.

Future projects include rebuilding and paving the middle section of the Kern's Hill Road and paving a portion of the Puddledock Road. We will also employ resources from a newly forming Town of Readfield public works department. This endeavor will begin small and will be watched closely by the Road Committee to assure that the value is comparable or exceeds the same service that could be employed from the private sector.

The Committee would like to thank the Selectmen for their support of our project analysis process and thank the citizens for the financial support necessary to keep Manchester roads in reasonable condition. If you have issues you would like considered, please contact a Road Committee member.

Robert Gasper, Chairman  
Warren Foster  
James Nevins  
Chip Edgecomb  
Mark Doyon, Road Commissioner

David Smith  
Scott Lyon  
Harold Wood  
Maynard Whitten



## Fire Department



### *Manchester Fire Department Awarded Smoke Alarms*

The Manchester Fire Department has been awarded five hundred smoke alarms from the Home Safety Council. If you or someone you know is in need of one or more smoke alarms, please contact Chief Hewey at 622-3243 or David Dodge at 724-3682. The only stipulation in receiving the alarm is that you certify that the alarm will be installed according to the manufacturer's instructions. If you would need assistance in installing the smoke alarm, please let us know at the time of your request.

## Cemetery Committee

Dear Residents,

Effective May 14, 2009 Cemetery Sexton Audrey Irish retired from her Sexton duties. She has dedicated many years of service in selling plots, lots, measuring the area for burials, placing flags for veterans and firefighters, planting geraniums at the entrances of the cemeteries and much more. She will still remain as a Cemetery Committee member. Audrey's husband George has assisted her on many occasions with these duties as well. On behalf of the Cemetery Committee, Board of Selectmen and Town office staff, we would like to thank Audrey and George for many years of service and dedication .

The Cemetery Committee ask that no one plants trees on the lots. Any shrubs that are planted need to be kept trimmed.

We would appreciate anyone having urns and pots on lots to please remove them in the fall for the winter months and return them early in the spring, or they will be disposed of. It is very important to have the last resting place of our family looking neat.

Look for a few improvements on the new section of the Forks Cemetery this summer along with a new sign with beautiful plantings around it.

All Cemetery transactions will now be done at the town office. If you are interested in purchasing a plot, the cost including perpetual care is \$400.00. You will be issued a cemetery conveyance certificate to show ownership. You may contact us at 622-1894 or see us during normal business hours.

Respectfully Submitted,

Marilyn Palmer, Chairman  
Audrey Irish  
Elaine Fuller  
Robert (Dusty) Gay  
Maynard Whitten  
Tina Cagle  
Mark Doyon, Superintendent



## Manchester Healthy Futures



Back Row: Pat Hutchinson, Annette Peabody, Doreen Christianson  
Seated: Sheila Knowles, Helen McKendry, Elaine Fuller  
"Neighbor Helping Neighbor"

It was another busy year for your Manchester Healthy Futures Neighbor to Neighbor efforts:

1. Our ongoing activities include: two blood pressure clinics at Longfellow's per year; information available on three bookcases in town, located at the post office, town hall and school – Lions also collect old eyeglasses at these sites as well; measured indoor and outdoor walking paths at Longfellow's; Daycare Volunteer Reading Program now active at two programs here in town; Files of Life which provide contact, medication and health information, in magnet holders on your refrigerator for emergencies and in smaller size for your wallet.
2. We collaborate closely with Healthy Futures staff to provide RN Health Advocate services where needed and volunteer transportation for medical appointments, etc. whenever possible. Lisa Maccini, our RN Health Advocate offers support, advocacy, links to resources, & professional assistance to enhance the health of our neighbors she visits. She maintains ongoing contact by phone and home visits. Manchester residents are invited to call the offices of Healthy Futures at any time for her assistance or to seek help with medications, help for families with newborns, help for elderly parents living alone or information on any other resources needed to maintain the highest level possible of health and independence.
3. As of 4/8/2009, 66 Manchester residents are being seen by our RN Health Advocate, Lisa Maccini. Of that number, 53 (80%) are covered by health insurance for this assistance and 13 (20%) are not. The help extended to the 20% is supported by KV United Way funding and by the town's financial support to our efforts. The total number being seen has been steadily rising by the month.
4. We also collaborate closely with other groups and activities in our region, such as the KV United Way, Healthy Communities of the Capitol Area (HCCA), Kennebec Emergency Management Agency, Spectrum Generations, and the Maranacook School/Community Health Leadership Council.
5. One of our members has just joined the Board of Directors of the Augusta Food Bank, representing Manchester, which provides us with a stronger link with this service. Currently 35 of our neighbors are using the services of the food bank; 3,927 meals were provided for them in 2008. We assisted the town in two food drives this past year, benefitting the food bank and its clients, and stay committed to its mission and efforts in helping those in need.
6. We assisted the town in setting up our Manchester Heat Fund and its associated efforts. We remain focused to providing an easy way for neighbors to find out the information they need, and to connect with the services they need, through the helping hands of their neighbors.
7. All of our efforts would be to no avail without the support of our Manchester Neighbors, in volunteer time, effort and financial support. We thank you.

## Recreation Committee

The Manchester Recreation Committee will again be running a summer recreational program for the K-6 students at the Manchester Elementary School from June 29 until August 7, 2009. The cost of the program is expected to be \$100 for the six-week session, swimming lessons and early child drop off extra. Danielle Williams and Sarah Joslyn will be the director and assistant director again this summer. We expect some changes in the field trips due to costs associated with bussing; however, Danielle and Sarah are working on new ideas for theme days, projects and guest speakers. Applications are available at the Town Office and Elementary School.

We are also working in collaboration with the Readfield Recreation and Adult Education to continue our Middle School Summer Recreation Program. We hope parents of middle school students will watch for announcements regarding these activities for the summer.

This committee is responsible for the upkeep of Castletown playground, the tennis court and the sports fields. Again this year, we ask that anyone wishing to use the sports fields contact the Town Office to schedule times for use.

The committee welcomes community members to attend our monthly meetings and give your input or suggestions regarding any of our programming. As always, we invite you to join our committee, come help with playground cleanup, chaperoning the various field trips offered by the Recreation program or enjoy the use of the Elementary School Library this summer during the hours of 9-12 on Mondays and Wednesdays.

Thank you for the opportunity to serve your community.

Recreation Committee Members

# Farmer's Appreciation Dinner



Hosted by the Manchester Conservation Commission

## Manchester Elementary School

Dear Manchester Residents,

I am pleased to provide you with this update on the status of Manchester Elementary School. Currently, we have 182 students in grades K-5. In addition, our recently held Kindergarten Screening enrolled 31 students for the upcoming school year. Unlike many other local schools, our population has remained fairly constant over the past several years and recent birth records in Manchester indicate that that trend should continue for the next few years.

This year, our school, as well as other schools in School Union 42 and CSD 10, has faced many challenges in terms of preparing for the school consolidation process. There have been numerous budget challenges as we attempted to implement programming for this year as well as to prepare a budget for the upcoming year. As you all are aware, the final vote approved consolidation for towns within our current union. Due to this consolidation, we worked hard with the other elementary schools to prepare for a common 2009-2010 district budget. That process required a lot of compromising and program consideration, as it was important to prepare a budget that provided for consistent and equal instruction at all schools. Though each school had developed some unique opportunities for their students over the years, it was important to come together to work on common goals and shared direction. It is our belief that we have met that objective by holding a series of budget meetings with all district administrators in an effort to ensure this continuity.

Despite all that has occurred around us, including serious local and state budget considerations and challenges, we feel confident that we have continued to provide an atmosphere of positive and effective teaching and learning. Our students continue to achieve at a high level and our teaching staff continues to excel at implementing outstanding instruction. As always, the parents of our students work hard with school staff to ensure that programming for their children is geared towards their specific and developmental needs.

I would like to take this opportunity to thank the residents of the Town of Manchester for their support over the years in making sure that our school was provided with the appropriate and necessary resources to ensure our success. You have been very generous with your support and, on many occasions, approved items that caused a considerable tax burden on the Town. However, when decisions were made at Town Meeting, you were aware of the financial impact and still voted often on items that made our school unique and special. Our staff realizes how lucky we have been to work at Manchester Elementary School. We hope that the consolidation into the new RSU 38 will not impair our ability to continue to provide for the social and academic needs of our students.

Respectfully submitted,  
Rick Wilson

To the Citizens of the Town of Manchester:

This will be the last time that I will be preparing an Annual Report for the Town of Manchester on behalf of School Union #42/CSD #10. As I'm sure all are aware, effective July 1, 2009, all of our individual Town School Boards will become advisory local school committees elected by the citizens on behalf of their elementary school. Each Town will have elected their new representatives to the Regional School Unit No. 38 School Board. This comes as a result of the vote on January 27, 2009 on school consolidation. The new RSU #38 School Board will be responsible for running all of the affairs of the newly consolidated district. As this report goes to press, all of the work to consolidate and change the school district is underway.

Much of the work of the District this year has focused on what would need to happen as a result of consolidation. With Winthrop and Fayette voting not to consolidate with the four towns of Maranacook, a very different approach was necessary once the vote was counted. We are working with the Maine Department of Education to identify areas where help is needed. I am quite certain that most taxpayers will not notice many changes. Our personnel policies are already in order, as is our school curriculum. We will be asking for help in reviewing these documents to get an "outsider's point of view".

The new RSU #38 School Board will have come together as a result of the April 14th vote. They will be deciding whether to advertise for a new Superintendent of Schools (the Transition Committee has recommended that they dispense with this process and retain the current Superintendent). They will have decided about the new RSU #38 District Budget and the voters will be following a similar process from last year- namely a District Budget Meeting with a secret ballot Budget Validation Referendum that will follow the District Budget Meeting. Individual Elementary School Boards may have asked their Town Selectmen to include items that could not be included in the District Budget for the elementary schools. These will be voted on (if included) at the Town Meeting.

This year has been "blur" with all of the work on school consolidation, negotiating a new 3 year contract for staff, completing the work to change over from Union #42/CSD #10 to RSU #38, as well as continue operating our 6 schools. I continue to be proud of how well staff have adapted to all of these changes and know that our new district will run more efficiently and the focus will remain on the student.

Following are the enrollment figures of your students attending Manchester Elementary School and Maranacook Middle and High Schools as of October 1, 2008.

Grade	Enrollment	Grade	Enrollment
K	28	6	24
1	15	7	32
2	32	8	32
3	31	9	39
4	35	10	36
5	34	11	32
		12	39

Thank you for the opportunity to serve you as your Superintendent of Schools.

Sincerely yours,

Richard A. Abramson  
Superintendent of Schools

## Manchester Country Riders



Dear Residents of Manchester

Our last supper meeting for the winter season was held at Margarita's in March.

We are always looking for new members of all ages. We meet the second Tuesday of each month at Crossroad's in Augusta. Some people arrive at 6:00pm and eat dinner and the meeting starting promptly at 7:00pm. If you have any questions please contact Wayne Whitman @ 685-3609 or Kim Lucas @ 462-5522. We hope to see you when we start up again September 8th and Sunday trail clearings starting in October. We ended this year with 32 family members and 12 business members.

We have elected new members for the 2009-2010 year as follows:

President-Wayne Whitman

Vice President-Kim Lucas

Secretary—Sheila Axell

Membership/Treasurer—Lisa Douin

Trail Master—Kent Axell

SUSAN M. COLLINS  
MAINE

413 DIRKSEN SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1904  
(202) 224-2523  
(202) 224-2693 (FAX)

## United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES:  
HOMELAND SECURITY AND  
GOVERNMENTAL AFFAIRS,  
RANKING MEMBER  
ARMED SERVICES  
SPECIAL COMMITTEE  
ON AGING

January 9, 2009

Dear Citizens of Manchester:

In 2008, Mainers entrusted me to serve another term in the U.S. Senate. I am deeply honored and pledge to continue to work with my colleagues, both old and new, and with President Obama to forge bipartisan solutions to the economic crisis and the many other challenges facing our nation. I appreciate this opportunity to report on some highlights of my recent work in the U.S. Senate.

The number one priority continues to be to strengthen our struggling economy. We must look at additional ways to get our economy back on track. Last summer, I introduced an economic recovery bill, which included a proposal for \$50 billion in infrastructure funding to create jobs and improve our nation's aging transportation infrastructure. Anyone who drives in Maine recognizes the deteriorating state of many of our roads and bridges. Investing in our infrastructure not only creates jobs but also leaves communities with lasting and needed assets. My proposal also includes \$1 billion in additional funding for the Workforce Investment Act and tax incentives to help small businesses and to encourage energy conservation.

One of the energy provisions of the legislation was signed into law last year. It provides a \$300 tax credit to help individuals purchase clean-burning wood pellet stoves in order to provide an affordable alternative for heating their homes.

Soaring energy prices throughout much of 2008 highlight the critical need for our nation to achieve energy independence. As a nation, we should set a goal of energy independence by the year 2020—an ambitious goal that will require a multi-faceted approach, but one that can be achieved through resolve and commitment. I joined a bipartisan group of 20 Senators that has developed a comprehensive bill to expand production of American energy, promote conservation, and spur the development of alternative sources of energy. To immediately mitigate the effects of high prices, I fought to increase funding for programs that help our seniors and low-income families such as the Low Income Home Energy Assistance Program (LIHEAP) and the Weatherization Assistance Program.

As the Ranking Member of the Senate Homeland Security Committee, I am committed to ensuring that our nation is as safe as possible and that government is prepared to respond to disasters. Maine certainly has had its share of natural disasters during the past year. This year, my homeland security priorities include renewing a port security law that I coauthored and strengthening security at labs containing dangerous pathogens.

Other priorities include supporting the vital work being done at Bath Iron Works, the Portsmouth Naval Shipyard, and other defense-related businesses throughout Maine – all of which are making significant contributions to our national security. We must also continue to improve and expand access to affordable health care – particularly in our rural communities – expand aid for education, protect our environment.

While this is just a brief summary of my recent work in Washington over the past several months, please know that I will continue to work as hard as possible representing Maine in the U.S. Senate. I am grateful for many blessings, including the opportunity to continue representing Manchester and Maine in the United States Senate.

If ever I can be of assistance to you, please contact my Augusta office at 207-622-8414, or visit my website at <http://collins.senate.gov>.

Sincerely,



Susan M. Collins  
United States Senator



CONGRESS OF THE UNITED STATES  
HOUSE OF REPRESENTATIVES

CONGRESSWOMAN  
CHELLIE PINGREE

1ST DISTRICT  
MAINE

Dear Friends,

As Maine's newest member of Congress, I'd like to extend my warmest greetings and my heartfelt appreciation for giving me the opportunity to represent you in Washington.

These are challenging times for our state and the nation: we are facing a deep economic recession, a global credit crisis, a continued dependence on imported oil and a health care system that is increasingly out of reach for more and more Maine families.

Despite these enormous challenges, we also have some tremendous opportunities, and I know that our ingenuity, creativity and hard work will allow us to meet these challenges.

I want you to know that I am working every day to help get our economy back on track, fix our broken health care system and promote the development of a clean energy economy that will provide good paying, sustainable jobs in Maine for generations to come.

Just six weeks after I was sworn in, we passed and President Obama signed the American Recovery and Reinvestment Act. Already, the effects of this economic recovery plan have been felt in Maine. For example, Maine is getting nearly \$70 million to help families weatherize their homes and help business become more energy efficient, reducing the average energy bill by over \$350. Local school districts are getting over \$100 million in direct aid to preserve teaching jobs and invest in education technology. Maine's bridges, roads and town water systems are in line to get \$175 million in assistance, putting people back to work and bringing critically needed improvements to our infrastructure.

And starting April 1<sup>st</sup>, nearly every Maine worker started to see the effects of the Making Work Pay tax cut which puts an extra \$400 in the pockets of nearly half a million people in Maine.

The stimulus package was just one part of what must be a comprehensive response to the challenges we face. Reforming our health care system so everyone has access to quality, affordable health care is an essential part of our economic recovery. And significant investment in renewable energy technology can help make Maine a leader in this growing industry.

1037 LONGWORTH BUILDING  
WASHINGTON, DC 20515  
202-225-6116  
202-225-5590 FAX

57 EXCHANGE STREET  
SUITE 302  
PORTLAND, ME 04101  
207-774-5019  
207-871-0720 FAX



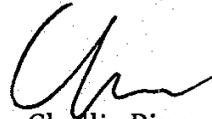
The stimulus package was just one part of what must be a comprehensive response to the challenges we face. Reforming our health care system so everyone has access to quality, affordable health care is an essential part of our economic recovery. And significant investment in renewable energy technology can help make Maine a leader in this growing industry.

Working together, I know we can meet the challenges we face and get our country back on track.

I was elected to Congress to serve the people of the First District. If there is ever anything I can do to help you, please feel free to call my office at 774-5019 or visit my website at [www.pingree.house.gov](http://www.pingree.house.gov).

Looking forward to seeing you in Maine soon.

Sincerely,



Chellie Pingree  
Member of Congress



**STATE OF MAINE**  
 HOUSE OF REPRESENTATIVES  
 CLERK'S OFFICE  
 2 State House Station  
 Augusta, Maine 04333-0002

**MILLICENT M. MACFARLAND**  
*Clerk of the House*  
 (207) 287-1400

TO: Editor, Annual Report  
 Town of Manchester  
 PO Box 18  
 Manchester, ME 04351-0018  
 mantnclerk@roadrunner.com

FROM: Millicent M. MacFarland *m.m.*  
 Clerk of the House

Many municipal annual reports include the category of "Representative to Legislature" at the conclusion of the listing of Municipal Officers.

In the belief you may want to aid citizens to more readily contact their House member, we are hopeful that you will include the following information in the Municipal Officers section:

Representative to the Legislature  
 (term exp. 12/1/10)

**District: 83**

State Representative: Hon. Patricia Jones  
 Home Address: 172 Wings Mills Road  
 Mount Vernon, ME 04352

Residence: (207) 512-5102  
 Business: (207) 512-5102  
 Fax: (207) 512-5126  
 Cell Phone: (207) 242-2565  
 E-Mail: pjone000@roadrunner.com

Capitol Address: House of Representatives  
 2 State House Station  
 Augusta, ME 04333-0002

State House E-Mail RepPat.Jones@legislature.maine.gov

Telephone: (207) 287-1400 (Voice)  
 (207) 287-4469 (TTY)

Year-Round Toll Free House of Representatives Message Center 1-800-423-2900  
 Maine Legislative Internet Web Site - <http://www.maine.gov/legis/house>

"First to Serve ~ 1799"



Office of the Sheriff  
Kennebec County, Maine

**Randall A. Liberty, Sheriff**

*Everett B. Flannery, Jr., Chief Deputy*

Captain Jonathan Perkins  
Law Enforcement  
125 State Street  
Augusta, Maine 04330  
Telephone (207) 623-3614  
Fax (207) 623-6387

Captain Richard Wurpel  
Corrections Administrator  
115 State Street  
Augusta, Maine 04330  
Telephone (207) 623-2270  
Fax (207) 621-0609

911 Hang Up	15	Property Damage Accident	57
Abandoned Motor Vehicle	3	Rape	1
Alarm, Burglar	36	Rescue	1
Alarm, Hold Up	1	Serve Subpoena	9
Arrest	2	Shoplifting	1
Assault	2	Suspicious Activity	28
Assist Other Agency	14	Theft	12
Bail Check	2	Threatening	6
Building Check	509	Traffic Hazard	18
Burglary	7	Traffic Offense	20
Canine Call	7	Trespass	5
Citizen Assist	34	Unattended Death	1
Complaint	15	Welfare Check	10
Criminal Mischief	4		
Domestic Dispute	4		
Fight	1		
Follow Up	21		
General Info	3		
Harassment	15		
Juvenile Offense	1		
Liquor Law Violation	1		
Missing Person	2		
Motor Vehicle Stop	459		
Motorist Assist	3		
Noise Complaint	1		
Paper Service	13		
Pedestrian Stop	6		
Personal Injury Accident	7		

GENERAL GOVERNMENT

SELECTMEN		Appropriated Funds \$16,500.00
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Stipends	\$16,500.00	
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TOTAL EXPENDITURE	\$16,500.00
UNEXPENDED BALANCE	\$0.00

ADMINISTRATION		Appropriated Funds \$240,401.00
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Contracted Services	\$13,858.17
Insurance	\$11,809.00
Miscellaneous/Unclassified	\$2,713.58
Personnel	\$59,060.62
Personnel Expenses	\$84,135.82
Purchases	\$1,745.35
Repairs and Maintenance	\$31,231.35
Supplies	\$9,528.46
Utilities	\$9,997.58

TOTAL EXPENDITURE	\$224,079.93
UNEXPENDED BALANCE	\$16,321.07

SUPPORT SERVICES		Appropriated Funds \$33,305.00
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Personnel	\$33,874.04
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TOTAL EXPENDITURE	\$33,874.04
OVERDRAFT	-\$569.04

ASSESSOR

Appropriated Funds  
\$32,603.00

Personnel \$34,339.44

TOTAL EXPENDITURE \$34,339.44  
OVERDRAFT -\$1,736.44

BOARD OF APPEALS

Appropriated Funds  
\$100.00

TOTAL EXPENDITURE \$0.00  
UNEXPENDED BALANCE \$100.00

CODE ENFORCEMENT

Appropriated Funds  
\$41,970.00

Personnel \$38,181.00  
Personnel Expenses \$188.23

TOTAL EXPENDITURE \$38,369.23  
UNEXPENDED BALANCE \$3,600.77

PLANNING BOARD

Appropriated Funds  
\$9,145.00

Miscellaneous/Unclassified \$660.27  
Personnel \$3,890.97  
Personnel Expenses \$55.00  
Purchases \$1,078.83  
Supplies \$1,185.00

TOTAL EXPENDITURE \$6,870.07  
UNEXPENDED BALANCE \$2,274.93

TOWN CLERK

Appropriated Funds  
\$32,509.00

Personnel \$27,562.50  
Preservation of Town Records \$4,845.00

TOTAL EXPENDITURE	\$32,407.50
UNEXPENDED BALANCE	\$101.50

ELECTIONS

Appropriated Funds  
\$7,525.00

Miscellaneous/Unclassified \$1,870.25  
Personnel \$3,587.12  
Supplies \$252.57

TOTAL EXPENDITURE	\$5,709.94
UNEXPENDED BALANCE	\$1,815.06

FINANCE

Appropriated Funds  
\$42,405.00

Personnel \$30,185.11  
Audit/Lien Research \$9,000.56

TOTAL EXPENDITURE	\$39,185.67
UNEXPENDED BALANCE	\$3,219.33

LEGAL SERVICES

Appropriated Funds  
\$15,000.00

Legal Services \$63,096.07

TOTAL EXPENDITURE	\$63,096.07
OVERDRAFT	-\$48,096.07

HYDRANT RENTALS

Appropriated Funds  
\$35,880.00

Augusta Water District \$35,880.00

TOTAL EXPENDITURE	\$35,880.00
UNEXPENDED BALANCE	\$0.00

STREET LIGHTS

Appropriated Funds  
\$15,950.00

Street Lights \$14,882.55

TOTAL EXPENDITURE	\$14,882.55
UNEXPENDED BALANCE	\$1,067.45

ROADS AND HIGHWAYS

ADMINISTRATION

Appropriated Funds  
\$14,600.00

Personnel \$6,965.63

TOTAL EXPENDITURE	\$6,965.63
UNEXPENDED BALANCE	\$7,634.37

SUMMER ROADS

Appropriated Funds  
\$444,100.00

Repairs and Maintenance \$333,217.22  
Supplies \$11,943.09

TOTAL EXPENDITURE	\$345,160.31
UNEXPENDED BALANCE	\$98,939.69

WINTER ROADS

Appropriated Funds

\$228,761.00

Snowplow Contract	\$229,582.52
Repairs and Maintenance	\$1,200.00
Utilities	\$4,780.00

TOTAL EXPENDITURE	\$235,562.52
OVERDRAFT	-\$6,801.52

SANITATION

SOLID WASTE

Appropriated Funds

\$41,975.00

Hatchill Contract	\$36,975.00
Town Clean Up	\$1,469.97

TOTAL EXPENDITURE	\$38,444.97
UNEXPENDED BALANCE	\$3,530.03

RECREATION/LEISURE

ADMINISTRATION

Appropriated Funds

\$28,610.00

Personnel	\$14,161.58
Supplies	\$2,943.22
Adult Programs	\$408.24
Field Trips	\$2,571.77
Rec Programs	\$1,200.00

TOTAL EXPENDITURE	\$21,281.81
UNEXPENDED BALANCE	\$7,325.19

RECREATION MAINTENANCE

Appropriated Funds  
\$12,865.00

Mowing \$5,448.74  
Ball Fields \$2,365.00  
Playground \$2,684.34  
Portable Toilets \$561.00

TOTAL EXPENDITURE \$11,059.08  
UNEXPENDED BALANCE \$1,805.92

ORGANIZATIONS

KENNEBEC LAND TRUST

Appropriated Funds  
\$250.00

Dues \$250.00

TOTAL EXPENDITURE \$250.00  
UNEXPENDED BALANCE \$0.00

KVCOG

Appropriated Funds  
\$4,529.00

Dues \$4,529.00

TOTAL EXPENDITURE \$4,529.00  
UNEXPENDED BALANCE \$0.00

MAINE MUNICIPAL ASSOCIATION

Appropriated Funds  
\$2,945.00

Dues \$2,973.00

TOTAL EXPENDITURE \$2,973.00  
OVERDRAFT -\$28.00

WINTHROP AREA CHAMBER OF COMMERCE

Appropriated Funds

\$75.00

Dues \$75.00

TOTAL EXPENDITURE	\$75.00
UNEXPENDED BALANCE	\$0.00

MANCHESTER ORGANIZATIONS

ORGANIZATIONS

Appropriated Funds

\$1,900.00

Manchester Youth Ball	\$500.00
Boy Scout Troop #622	\$500.00
Maranacook Youth Football	\$500.00
Healthy Futures	\$400.00

TOTAL EXPENDITURE	\$1,900.00
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SOCIAL SERVICE AGENCIES

AGENCIES

Appropriated Funds

\$2,700.00

Crisis & Support	\$100.00
Family Violence	\$350.00
Hospice of Kennebec Valley	\$300.00
Kennebec Community Action	\$100.00
KV Mental Health Association	\$1,000.00
Senior Spectrum	\$350.00
Bread of Life	\$300.00
Crisis & Counseling	\$200.00

TOTAL EXPENDITURE	\$2,700.00
UNEXPENDED BALANCE	\$0.00

UNCLASSIFIED

SPECIAL ASSESSMENTS

Appropriated Funds  
\$365,982.02

Cobbossee Watershed	\$20,315.00
County Taxes	\$288,514.00
First Park	\$32,469.00
Overlay	\$24,684.02

TOTAL EXPENDITURE \$365,982.02

CEMETERIES

EXPENSES AND MAINTENANCE

Appropriated Funds  
\$15,000.00

Administration	\$96.00
Mowing	\$6,930.00
Tree/Brush Control	\$1,419.64
Miscellaneous	\$1,878.14
Supplies	\$550.00

TOTAL EXPENDITURE \$10,873.78  
UNEXPENDED BALANCE \$4,126.22

GENERAL ASSISTANCE

GENERAL ASSISTANCE

Appropriated Funds  
\$2,000.00

Heating oil	\$170.95
Food/Household Supplies	\$751.29

TOTAL EXPENDITURE \$922.24  
UNEXPENDED BALANCE \$1,077.76

CAPITAL IMPROVEMENTS

CIP		Appropriated Funds
		\$86,350.00
Cobbossee Dam	\$50,000.00	
Engineering	\$9,500.00	
Vehicles	\$10,000.00	
Town Office Equipment	\$6,440.50	
	TOTAL EXPENDITURE	\$75,940.50
	UNEXPENDED BALANCE	\$10,409.50

DEBT SERVICE

DEBT SERVICE		Appropriated Funds
		\$15,685.00
Drum Property Principal	\$12,838.76	
Drum Property Interest	\$2,845.24	
	TOTAL EXPENDITURE	\$15,684.00
	UNEXPENDED BALANCE	\$1.00

EDUCATION

EDUCATION EXPENSES		Appropriated Funds
		\$3,506,300.00
Manchester Elemenetary	\$1,954,863.58	
CSD#10	\$1,600,829.59	
	TOTAL EXPENDITURE	\$3,555,693.17
	OVERDRAFT	-\$49,393.17

## DOG REGISTRATIONS

Proceeds from Registrations	\$1,842.00
Païd to State of Maine Animal Welfare	\$1,842.00

## HUNTING AND FISHING LICENCES

Proceeds from Licenses	\$9,513.50
Païd to Inland Fish & Wildlife	\$9,513.50

## REGISTRATIONS - ATV

Proceeds from Registrations	\$3,205.00
Païd to Inland Fish & Wildlife	\$3,205.00

## REGISTRATIONS - AUTOMOBILES

Proceeds from Registrations	\$87,774.42
Païd to Bureau of Motor Vehicles	\$87,774.42

## REGISTRATIONS - BOATS

Proceeds from Registrations	\$10,207.00
Païd to Inland Fish & Wildlife	\$10,207.00

## REGISTRATIONS - SNOWMOBILES

Proceeds from Registrations	\$5,815.00
Païd to Inland Fish & Wildlife	\$5,815.00

## SALES TAX - ATV'S

Proceeds from Sales Tax	\$235.30
Païd to Inland Fish & Wildlife	\$235.30

## SALES TAX - AUTOMOBILES

Proceeds from Sales Tax	\$30,715.25
Païd to Bureau of Motor Vehicles	\$30,715.25

## SALES TAX - SNOWMOBILES

Proceeds from Sales Tax	\$1,135.25
Païd to Inland Fish & Wildlife	\$1,135.25

CEMETERY TRUST FUND

Balanced Carried Forward		\$17,486.02
Interest		\$343.41
	Balance	\$17,829.43

RESERVED FOR CASTLETOWN

Balanced Carried Forward		\$7,877.34
Maintenance		-\$2,740.00
		\$5,137.34
Interest		\$68.93
	Balance	\$5,206.27

RESERVED FOR COBBOSSEE DAM

Beginning Balance		\$50,857.40
Per Article #45		\$50,000.00
		\$100,857.40
Interest		\$2,586.88
	Balance	\$103,444.28

RESERVED FOR CONSERVATION

Transfer from Wood Account - KSB		\$5,000.00
Funds from Wood Harvesting		\$5,581.07
		\$10,581.07
Interest		\$34.07
	Balance	\$10,615.14

RESERVED FOR FIRE TRUCK

Balanced Carried Forward		\$31,565.39
Per Warrant Article #46		\$10,000.00
		\$41,565.39
Interest		\$789.65
	Balance	\$42,355.04

RESERVED WOOD ACCOUNT - KSB

Balanced Carried Forward		\$78,431.78
Funds from Wood Harvesting		\$7,243.17
		\$85,674.95
Transfer funds to Conservation Account		-\$5,000.00
		\$80,674.95
Interest		\$2,320.14
	Balance	\$82,995.09

## REPORT OF THE TREASURER

Taxes Collected for 2009	\$9,400.70
Taxes Collected for 2008	\$3,274,102.68
Taxes Collected for 2007	\$80,684.06
Liens Collected for 2007	\$50,891.75
Liens Collected for 2006	\$21,512.41
Personal Property 2009	\$48.51
Personal Property 2008	\$108,670.18
Personal Property 2007	\$3,070.88
Personal Property 2006 & Prior	\$102.65
Total	\$3,548,483.82

Interest & Cost	\$15,196.31
Town Agent Fees	\$10,014.50
Birth Certificates	\$60.00
Burial Permits	\$20.00
Death Certificates	\$280.00
Excise Tax - Vehicles	\$471,705.05
Excise Tax - Boats	\$6,318.70
New Business Permits	\$170.00
Vital Records	\$755.00
Voting Lists	\$40.00
Bank Interest/Fees	\$26,373.11
Interest on Reserves	\$11,206.41
Apple Fest Revenue	\$5,324.00
Total	\$547,463.08

ANIMAL CONTROL FEES

Animal Control Fees	\$709.00
Agent Fees	\$471.00
Late Fees	\$2,025.00
Impound Fees	\$175.00
Total	<u>\$3,380.00</u>

DRUM PROPERTY REVENUE

Rental Income	\$500.00
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MISCELLANEOUS REVENUE

Cemetery Trust Accounts/Sale of Lots	\$341.43
First Park	\$11,115.93
Insurance Reimbursement	\$820.00
Miscellaneous	\$267.42
Mowing Reimbursement	\$4,500.00
Revenues from wood harvesting	\$16,917.50
Special Revenue-Elliot/Pond Roads Projects	\$10,000.00
Workers' Compensation Reimbursement	\$2,391.20
Total	<u>\$36,353.48</u>

PLANNING BOARD

Building Permits	\$8,213.18
Conditional Use Permits	\$100.00
Earth Moving/Fill Permits	\$105.00
Home Occupation Permits	\$25.00
Junkyard Permits	\$100.00
Mining Permits	\$300.00
Miscellaneous	\$95.90
Paving Permits	\$100.00
Plumbing Permits	\$2,151.00
Zoning Ordinances	\$20.00
Total	<u>\$11,210.08</u>

SUMMER RECREATION

Registration Fees	\$8,750.00
Swimming Fees	\$840.00
Early/Late Drop Off Fees	\$425.00
Late Registration Fee	<u>\$300.00</u>
Total	\$10,315.00

STATE OF MAINE REIMBURSEMENTS

Highway Block Grant	\$41,080.00
Homestead	\$60,180.00
General Assistance	\$441.43
Snowmobile Registration Reimbursement	\$5,815.00
State Park Fee Sharing	\$1,702.37
State Revenue Sharing	\$193,637.82
Tree Growth	\$2,053.29
Veteran Reimbursement	<u>\$2,562.00</u>
	\$307,471.91

EDUCATION REVENUE

Education Revenue	\$926,219.74
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## 2008 OUTSTANDING REAL ESTATE TAXES

Adams, Sharlene-Lynn M.	\$545.73
* Apgar, Christine	\$4,650.92
* Ballard, Jason G. & Michelle	\$425.03
Beckris, LLC	\$1,470.42
Beckris, LLC	\$349.82
Bickford, James	\$885.55
Brown, Darryl G. & Nicole L.	\$40.71
* Buck, Elaine	\$38.68
* Burgess, Russell	\$692.36
* Cavanaugh, Ann M. & Thomas G.	\$499.86
* Chick, Cynthia B. & Doiron, Wesley J.	\$1,094.42
Cram, Cecil F. & Louise	\$843.12
Cram, David	\$1,293.44
* Cram, Stanley H. & Linda	\$1,898.04
* Cram, Jennifer & John	\$412.52
Cram, Rose	\$862.28
Cram, Stanley Jr. & Linda	\$855.37
Cunningham, Ryan	\$347.88
Damren, Mark E. & Lane Erica R.	\$4,034.03
Dumas, Roger J. & Pauline M.	\$1,455.06
Foster, Robert & Brenda	\$166.22
Foster, Dorothy	\$859.83
Gay, Line G.	\$707.27
* Gleason, Edward D. Jr	\$1,707.81
* Gleason, Edward D. Jr	\$2,623.93
* Grant Real Estate Trust	\$3,172.63
Hoertel, Jean	\$358.55
Jurczak, James F. & Francis	\$2,805.13
Knowles, Grant M.	\$141.73
* Knowles, Herman Jr.	\$3,149.75
* Knowles, Daniel I.	\$1,447.32
* Laflin, David & Baillargeon, Raymond & Whittier, Lisa	\$560.79
* Lapointe/St.Onge Dev'l LLC	\$433.03
* Lavallo, Amber M.	\$1,367.32
* Leclair, Andrew T.	\$1,981.72
* Leclair, Andrew T.	\$320.93
* Lipman, Harvey A. Trust	\$63.59

2008 OUTSTANDING REAL ESTATE TAXES

	Lovley, Larry L.	\$297.12
*	Mceachen, Jason R.	\$736.37
	Michaud, Ricky L.	\$1,853.95
*	Mitton, John C.	\$193.56
	Moore, Donna L.	\$155.59
*	Naiman, Frank R.	\$6,671.35
	O'Connor, Elizabeth D.	\$5,799.75
*	Plummer, Mark & Alison E.	\$2,614.67
*	Plummer, Mark & Alison E.	\$606.99
*	Prescott, Troy & Wheelock, Gary B.	\$2,124.61
*	Quirion, Paul & Tamela	\$890.65
	Richard, Gary L. & Carolina M.	\$1,947.42
	Robinson, Steven S.	\$1,152.99
	Roy, Steven	\$187.90
	Roy, Steven	\$919.51
*	Savage, Beverly	\$1,023.56
*	Savage, Beverly	\$990.88
	Sawyer, Edith	\$751.79
*	Strout, Leon S. & Brian	\$1,860.46
*	Strout, Leon S. & Therese	\$1,453.46
*	Tims, Lewis B., Jr.	\$1,951.52
*	Turmelle, Timothy	\$2,511.65
*	Violette, Ronald S.	\$559.76
*	Violette, Ronald S.	\$341.36
*	Webb, Charles L. & Elaine	\$1,750.28
*	Wheeler, Terry J. & Robyn D.	\$1,430.61
*	Whitten, Craig	\$44.13
*	Worthing, William H. III	\$410.99
*	Worthing, William H. III	\$223.63
	<b>Total</b>	<b>\$86,019.30</b>

### 2007 OUTSTANDING REAL ESTATE TAXES

*	Ballard, Jason G. & Michelle	\$214.05
*	Cram, Cecil F. & Louise	\$379.05
*	Cram, David	\$1,380.42
*	Cram, Stanley H. & Linda	\$2,052.81
	Cram, Rose	\$923.38
*	Cram, Stanley Jr. & Linda	\$913.77
	Cunningham, Ryan	\$190.98
*	Damren, Mark E.	\$2,366.59
*	Dumas, Roger J. & Pauline M.	\$969.69
	Foster, Robert & Brenda	\$162.63
	Foster, Dorothy	\$920.72
*	Knowles, Grant M.	\$135.90
*	Knowles, Herman Jr.	\$3,418.99
*	Knowles, Daniel I.	\$1,560.88
*	Michaud, Ricky L.	\$318.10
*	Prescott, Troy	\$73.27
	Richard, Gary L. & Carolina M.	\$1,365.07
*	Robinson, Steven S.	\$756.25
*	Savage, Beverly	\$1,098.37
*	Savage, Beverly	\$1,063.76
*	Strout, Leon S. & Brian	\$757.31
*	Turnelle, Timothy R. & Kathleen	\$2,722.53
*	Violette, Ronald S.	\$210.38
*	Webb, Charles L. & Elaine	\$943.53
*	Whitten, Craig	\$30.43
	<hr style="width: 100%; border: 0.5px solid black;"/>	
	Total	\$24,928.86

### 2006 OUTSTANDING REAL ESTATE TAXES

*	Cram, Stanley H. & Linda	\$1,360.93
*	Cram, Rose	\$310.40
	Foster, Dorothy	\$767.59
	<hr style="width: 100%; border: 0.5px solid black;"/>	
	Total	\$2,438.92

## 2008 OUTSTANDING PERSONAL TAXES

Barks and Meows		\$3.49
Benedict, Ron		\$40.60
Catalina Health Resource, Inc.		\$10.44
Clark Marine		\$156.60
* DFS-SPV, LP		\$31.90
* Gameday Athletic		\$23.20
* Inergy Propane, LLC		\$43.50
* International Brotherhood		\$1.61
* Irving Oil Company		\$65.35
* Lyon Scott		\$11.43
* Maine RSA #1, Inc.		\$13.48
Manchester Donut, LLC		\$433.84
Manchester Osteopathic Health-care		\$288.62
Northeast Amusement		\$215.76
Patient Referral Services		\$69.60
Pushard's Karate		\$23.20
* Radio City		\$3.28
Split Endz		\$23.20
Wheeler, Fred		\$54.52
Total		1,513.62

## 2007 OUTSTANDING PERSONAL TAXES

Benedict, Ron		\$40.25
* Catalina Health Resource, Inc.		\$2.98
Clark Marine		\$155.25
Keystone Auto Parts		\$174.13
LJ's Kids Closet		\$12.70
* Manchester Donut, LLC		\$21.07
* Northeast Amusement		\$30.95
Patient Referral Services		\$69.00
Split Endz		\$24.15
The Wicked Bean LLC		\$85.68
Wheeler, Fred		\$51.75
Total		667.91

### 2006 OUTSTANDING PERSONAL TAXES

Benedict, Ron	\$32.70
Patient Referral Services	\$65.40
Splitz Endz	\$4.49
Wheeler, Fred	\$68.67
Total	<u>\$171.26</u>

### 2005 OUTSTANDING PERSONAL TAXES

Benedict, Ron	\$43.89
Libby, Vernon B. & Bruce V.	\$25.94
Total	<u>69.83</u>

### 2004 OUTSTANDING PERSONAL TAXES

Benedict, Ron	\$45.48
Hilltop Ski & Bike	\$42.78
Libby, Vernon B. & Bruce V.	\$24.64
Manchester Pet Care Center	\$13.27
Total	<u>\$126.17</u>

### 2003 OUTSTANDING PERSONAL TAXES

Benedict, Ron	\$45.88
Green Acres Landscaping, Inc.	\$313.79
Libby, Vernon B. & Bruce V.	\$25.69
PFQ Golf	\$2,262.56
Total	<u>\$2,647.92</u>

### 2002 OUTSTANDING PERSONAL TAXES

ERA Excel	\$72.57
Green Acres Landscaping, Inc.	\$201.78
Libby, Vernon B. & Bruce V.	\$24.78
Professional Leasing Services	\$16.37
Provident Lease Receivables Co., LLC	\$2,384.19
Total	<u>\$2,699.69</u>

### 2001 OUTSTANDING PERSONAL TAXES

Servpro	\$89.37
Total	<u>89.37</u>

2000 OUTSTANDING PERSONAL TAXES

* Dave Gove's Maine-Ly Imports	\$111.86
Green Acres Landscaping, Inc.	\$228.42
Walker Construction	\$808.02
Total	<u>\$1,148.30</u>

\* indicates paid after June 30, 2008

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## INDEPENDENT AUDITORS' REPORT

August 8, 2008  
Board of Selectmen  
Town of Manchester  
Manchester, Maine

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Manchester, Maine, as of and for the year ended June 30, 2008, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Manchester, Maine as of June 30, 2008, and the respective changes in financial position and cash flows, where applicable, thereof for the year ended, in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and the budgetary comparison information on pages 3 through 9 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiring management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

*Proven Expertise and Integrity*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Manchester's basic financial statements. The combining and individual non-major fund financial statements are presented for purposed of additional analysis and are not a required part of the basic financial statements. The combining and individual non-major fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*RHR Smith & Company*

Certified Public Accountants

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the Town of Manchester, Maine's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2008. Please read it in conjunction with the Town's financial statements.

### Brief Discussion of the Basic Financial Statements

#### Using This Annual Report

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities provide information about the activities of the Town as a whole and present a longer-term view of the Town's finances. Fund financial statements follow. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide statements by providing information about the Town's most significant funds. The remaining statements provide financial information about activities for which the Town acts solely as a trustee or agent for the benefit of those outside of the government.

#### Reporting the Town as a Whole

One of the most important questions asked about the Town's finances is, "Is the Town as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the Town as a whole and about its activities in a way that helps answer this question. These statements include *all* assets and liabilities using the *accrual basis of accounting* which is similar to the accounting, used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Town's *net assets* and changes in them. You can think of the Town's net assets - the difference between assets and liabilities - as one way to measure the Town's financial health, or *financial* position. Over time, *increases or decreases* in the Town's net assets are one indicator of whether its *financial health* is improving or deteriorating. You will need to consider other nonfinancial factors, however, such as changes in the Town's property tax base and the condition of the Town's infrastructure, to assess the *overall health* of the Town.

In the Statement of Net Assets and the Statement of Activities, we divide the Town into three kinds of activities:

- Governmental activities - Most of the Town's basic services are reported here, including police, fire, public works and general administration. Property taxes, charges for services, and state and federal grants finance most of these activities.

- Business-type activities – The Town charges a fee to customers to help it cover all or most of the cost of certain services it provides. The Town's school lunch program is reported here.
- Fiduciary activities – These are assets held by the Town in a trustee capacity, or as an agent for individuals, private organizations, other governments, and other funds.

### **Reporting the Town's Most Significant Funds**

Our analysis of the Town's major funds begins on page 9. The fund financial statements begin on page 12 and provide detailed information about the most significant funds - not the Town as a whole. Some funds are required to be established by State law and by bond covenants. However, the Board of Selectmen may establish many other funds to help them control and manage money for particular purposes (like the Fire Truck Reserve) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (like grants received from the Department of Education).

The Town's two kinds of funds – governmental and proprietary – use different accounting approaches.

- *Governmental funds* - Most of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other *financial* assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term view* of the Town's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. We describe the relationship (or differences) between governmental *activities* (reported in the Statement of Net Assets and the Statement of Activities) and governmental *funds* in reconciliation at the bottom of the fund financial statements.
- *Proprietary funds* – When the Town charges customers for the services it provides – whether to outside customers or to other units of the Town – these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Assets and the Statement of Activities. In fact, the Town's enterprise funds (a component of proprietary funds) are the same as the business-type activities we report in the government-wide statements but provide more detail and additional information, such as cash flows for proprietary funds.

### The Town as Trustee

The Town is the trustee, or *fiduciary*, for its students' activity funds, scholarship funds. These fiduciary activities are reported in separate Statements of Fiduciary Net Assets on page 19. We exclude these activities from the Town's other financial statements because the Town cannot use these assets to finance its operations. The Town is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

### Condensed Financial Information

#### The Town as a Whole

Our analysis below focuses on the net assets, and changes in net assets of the Town's governmental activities. The Town's total net assets decreased by \$402,697 from \$18.53 million to \$18.13 million.

Unrestricted net assets - the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - decreased by \$116,200 from \$1.16 million to a balance of \$1.05 million at the end of this year.

**Table 1**  
**Town of Manchester, Maine**  
**Net Assets**  
**June 30,**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
<b>Assets:</b>				
Current and other assets	\$ 1,630,855	\$ 1,720,371	\$ 6,216	\$ 4,979
Capital Assets	16,906,724	17,170,824	-	-
<b>Total Assets</b>	<b>\$ 18,537,579</b>	<b>\$ 18,891,195</b>	<b>\$ 6,216</b>	<b>\$ 4,979</b>
<b>Liabilities:</b>				
Current Liabilities	\$ 161,092	\$ 203,665	\$ 10,435	\$ 5,575
Long-term Debt Outstanding	248,009	156,355	-	-
<b>Total Liabilities</b>	<b>\$ 409,101</b>	<b>\$ 360,020</b>	<b>\$ 10,435</b>	<b>\$ 5,575</b>
<b>Net Assets:</b>				
Invested in Capital Assets, Net of related Debt	\$ 16,724,731	\$ 17,082,818	\$ -	\$ -
Restricted: General Fund	79,022	46,000	-	-
Special Revenues	18,887	55,651	-	-
Capital Projects	242,657	167,165	-	-
Permanent Funds	17,819	17,979	-	-
Other Net Assets	1,049,581	1,162,158	(4,219)	(596)
<b>Total Net Assets</b>	<b>\$ 18,132,697</b>	<b>\$ 18,531,771</b>	<b>\$ (4,219)</b>	<b>\$ (596)</b>

## Revenues and Expenses

Revenues for the Town's governmental activities increased by 3.43%, while total expenses increased by 4.98%. Property tax collection for the current year was 99.70%.

**Table 2**  
**Town of Manchester, Maine**  
**Change in Net Assets**  
**For the Year Ended June 30,**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
<b>Revenues</b>				
Taxes:				
Property	\$ 3,393,578	\$ 3,307,813	\$ -	\$ -
Excise	478,024	488,667	-	-
Intergovernmental	1,339,229	1,236,998	22,404	23,121
Charges for services	36,149	36,307	33,102	31,670
Miscellaneous	102,225	102,027	226	380
Total Revenue	<u>5,349,205</u>	<u>5,171,812</u>	<u>55,732</u>	<u>55,171</u>
<b>Expenses</b>				
Current:				
General government	515,589	495,411	-	-
Public safety	154,892	145,578	-	-
Highways and roads	921,475	829,725	-	-
Sanitation	38,445	38,201	-	-
Leisure and recreation	32,644	35,985	-	-
Organizations and social services	12,027	7,329	-	-
County tax	288,514	256,305	-	-
Education	3,670,338	3,506,300	-	-
Cobbossee watershed	20,314	18,898	-	-
First park	32,468	21,350	-	-
School lunch	-	-	68,538	65,309
Interest on long-term debt	2,825	3,348	-	-
Capital expenditures	11,713	62,923	-	-
Unallocated depreciation	10,624	10,624	-	-
Overlay	11,346	18,552	-	-
Unclassified	15,882	16,489	-	-
Total Expenses	<u>5,739,096</u>	<u>5,467,018</u>	<u>68,538</u>	<u>65,309</u>
Transfers - internal activity	(9,183)	(13,000)	9,183	13,000
Change in Net Assets	(389,891)	(308,206)	(12,806)	2,862
Net Assets - July 1	<u>18,531,771</u>	<u>18,852,977</u>	<u>(596)</u>	<u>(3,458)</u>
Net Assets - June 30	<u>\$ 18,132,697</u>	<u>\$ 18,531,771</u>	<u>\$ (4,219)</u>	<u>\$ (596)</u>

The cost of all governmental activities this year was \$5.74 million compared to \$5.47 million last year. However, as shown in the Statement of Activities on pages 11 and 12, the amount that our taxpayers ultimately financed for these activities through Town taxes was only \$3.39 million because some of the cost was paid by those who directly benefited from the programs (\$36,149) or by other governments and organizations that subsidized certain programs with grants and contributions (\$825,805). Business-type expenses this year was \$68,538 compared to \$65,309 last year.

**Analysis of Balances and Transactions of Individual Funds**

**Table 3  
Town of Manchester, Maine  
Net Cost of Services  
For the Year Ended June 30, 2008**

	<u>Total Cost of Services</u>	<u>Total Revenue</u>	<u>Net Cost of Services</u>
Governmental activities:			
General Government	\$ 515,589	\$ 22,454	\$ 493,135
Public safety	154,892	3,380	151,512
Highways and roads	921,475	-	921,475
Sanitation	38,445	-	38,445
Education	3,670,338	-	3,670,338
County tax	288,514	441	288,073
Other	149,843	835,679	(685,836)
Total governmental	<u>5,739,096</u>	<u>861,954</u>	<u>4,877,142</u>
Business-type activities:			
School lunch	68,538	55,506	13,032
Total business-type	<u>68,538</u>	<u>55,506</u>	<u>13,032</u>
Total governmental and business-type	<u>\$ 5,807,634</u>	<u>\$ 917,460</u>	<u>\$ 4,890,174</u>

**Capital Asset and Long-Term Debt Activity**

**Capital Assets**

As of June 30, 2008, the net book value of capital assets recorded by the Town decreased by \$264,100 over the prior year. The decrease is the result of current year depreciation of \$373,730 less capital additions of \$109,630.

**Table 4  
Town of Manchester, Maine  
Capital Assets June 30,  
(Net of Depreciation)**

	2008	2007
Land and improvements	\$ 551,083	\$ 551,083
Buildings and improvements	317,794	342,707
Equipment, Furniture and Fixtures	226,140	130,031
Infrastructure	15,811,707	16,147,003
 Total	 \$ 16,906,724	 \$ 17,170,824

**Debt**

At June 30, 2008, the Town had \$64,109 in bonds outstanding versus \$79,968 last year, a decrease of 19.83%, as shown in Note 6 of the financial statements.

**Currently Known Facts, Decisions, or Conditions**

**Economic Factors and Next Year's Budgets and Rates**

The Town has steadily maintained a sufficient undesignated fund balance to sustain government operations for a period of approximately two months, 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 Finance Dept. at, P.O. Box 18, Manchester, Maine 04351.

## STATEMENT A

## TOWN OF MANCHESTER, MAINE

STATEMENT OF NET ASSETS  
JUNE 30, 2008

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Current assets:			
Cash	\$ 1,490,914	\$ 1,633	\$ 1,492,547
Investments	-	-	-
Accounts receivable (net allowance for uncollectibles):			
Taxes	19,652	-	19,652
Liens	103,027	-	103,027
Other	11,046	1,744	12,790
Inventory	-	2,839	2,839
Due from other funds	10,435	-	10,435
Total current assets	<u>1,635,074</u>	<u>6,216</u>	<u>1,641,290</u>
Noncurrent assets:			
Capital assets:			
Land, infrastructure, and other assets not being depreciated	551,083	-	551,083
Buildings and vehicles net of accumulated depreciation	16,355,641	-	16,355,641
Total noncurrent assets	<u>16,906,724</u>	<u>-</u>	<u>16,906,724</u>
<b>TOTAL ASSETS</b>	<u>\$ 18,541,798</u>	<u>\$ 6,216</u>	<u>\$ 18,548,014</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	\$ 25,857	\$ -	\$ 25,857
Accrued Expenses	101,698	-	101,698
Due to other funds	-	10,435	10,435
Prepaid taxes	9,449	-	9,449
Other liabilities	7,821	-	7,821
Current portion of long-term obligations	16,267	-	16,267
Total current liabilities	<u>161,092</u>	<u>10,435</u>	<u>171,527</u>
Noncurrent liabilities			
Noncurrent portion of long-term obligations:			
Bonds payable	50,748	-	50,748
Capital lease payable	114,978	-	114,978
Accrued compensated absences	82,283	-	82,283
Total noncurrent liabilities	<u>248,009</u>	<u>-</u>	<u>248,009</u>
<b>TOTAL LIABILITIES</b>	<u>409,101</u>	<u>10,435</u>	<u>419,536</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	16,724,731	-	16,724,731
Restricted:			
General Fund	79,022	-	79,022
Special Revenue Fund	18,887	-	18,887
Capital Projects Fund	242,657	-	242,657
Permanent Fund	17,819	-	17,819
Unrestricted	1,049,581	(4,219)	1,045,362
<b>TOTAL NET ASSETS</b>	<u>18,132,697</u>	<u>(4,219)</u>	<u>18,128,478</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 18,541,798</u>	<u>\$ 6,216</u>	<u>\$ 18,548,014</u>

See accompanying independent auditors' report and notes to financial statements.

## TOWN OF MANCHESTER, MAINE

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2008

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue & Changes in Net Assets		
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities	Business- type Activities	Total
Governmental activities							
Current:							
General government	\$ 515,589	\$ 22,454	\$ -	\$ -	\$ (493,135)	\$ -	\$ (493,135)
Public safety	154,892	3,380	-	-	(151,512)	-	(151,512)
Highways and roads	921,475	-	41,080	-	(880,395)	-	(880,395)
Sanitation	38,445	-	-	-	(38,445)	-	(38,445)
Leisure and recreation	32,644	10,315	-	-	(22,329)	-	(22,329)
Organizations and social services	12,027	-	441	-	(11,586)	-	(11,586)
Unclassified	15,882	-	-	-	(15,882)	-	(15,882)
Education	3,670,338	-	784,284	-	(2,886,054)	-	(2,886,054)
Cobbossee watershed	20,314	-	-	-	(20,314)	-	(20,314)
County tax	288,514	-	-	-	(288,514)	-	(288,514)
First park	32,468	-	-	-	(32,468)	-	(32,468)
Capital expenditures	11,713	-	-	-	(11,713)	-	(11,713)
Overlay	11,346	-	-	-	(11,346)	-	(11,346)
Interest on Debt service	2,825	-	-	-	(2,825)	-	(2,825)
Unallocated depreciation	10,624	-	-	-	(10,624)	-	(10,624)
Total governmental activities	<u>5,739,096</u>	<u>36,149</u>	<u>825,805</u>	<u>-</u>	<u>(4,877,142)</u>	<u>-</u>	<u>(4,877,142)</u>
Business-type activities:							
School Lunch	<u>68,538</u>	<u>33,102</u>	<u>22,404</u>	<u>-</u>	<u>-</u>	<u>(13,032)</u>	<u>(13,032)</u>
Total business-type activities	<u>68,538</u>	<u>33,102</u>	<u>22,404</u>	<u>-</u>	<u>-</u>	<u>(13,032)</u>	<u>(13,032)</u>
Total government and business	<u>5,807,634</u>	<u>69,251</u>	<u>848,209</u>	<u>-</u>	<u>(4,890,174)</u>	<u>(13,032)</u>	<u>(4,890,174)</u>

## STATEMENT B (CONTINUED)

## TOWN OF MANCHESTER, MAINE

STATEMENT OF ACTIVITIES (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2008

	Governmental Activities	Business- type Activities	Total
Changes in net assets:			
Net (expense) revenue	<u>(4,877,142)</u>	<u>(13,032)</u>	<u>(4,890,174)</u>
General revenue:			
Taxes			
Property taxes, levied for general purposes	3,393,578	-	3,393,578
Excise taxes, levied for general purposes	478,024	-	478,024
Grants and contributions not restricted to specific programs	513,424	-	513,424
Miscellaneous	102,225	226	102,451
Other transfers	<u>(9,183)</u>	<u>9,183</u>	<u>-</u>
Total general revenue and transfers	<u>4,478,068</u>	<u>9,409</u>	<u>4,487,477</u>
Change in net assets	(399,074)	(3,623)	(402,697)
NET ASSETS - JULY 1, 2007	<u>18,531,771</u>	<u>(596)</u>	<u>18,531,175</u>
NET ASSETS - JUNE 30, 2008	<u>\$ 18,132,697</u>	<u>\$ (4,219)</u>	<u>\$ 18,128,478</u>

See accompanying independent auditors' report and notes to financial statements.

## STATEMENT C

## TOWN OF MANCHESTER, MAINE

## BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2008

	General Fund	All Nonmajor Funds	Total
<b>ASSETS</b>			
Cash	\$ 1,204,117	\$ 286,797	\$ 1,490,914
Investments	-	-	-
Receivables (net of allowance for uncollectibles):			
Taxes	19,652	-	19,652
Liens	103,027	-	103,027
Other	1,046	10,000	11,046
Due from other funds	36,756	18,887	55,643
<b>TOTAL ASSETS</b>	<u>\$ 1,364,598</u>	<u>\$ 315,684</u>	<u>\$ 1,680,282</u>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities</b>			
Accounts payable	\$ 15,857	\$ 10,000	\$ 25,857
Accrued payroll	101,698	-	101,698
Accrued compensated absences	82,283	-	82,283
Due to other funds	18,887	26,321	45,208
Deferred taxes	96,303	-	96,303
Due to other governments	7,821	-	7,821
Prepaid taxes	9,449	-	9,449
<b>TOTAL LIABILITIES</b>	<u>332,298</u>	<u>36,321</u>	<u>368,619</u>
<b>Fund Equity</b>			
Unreserved, reported in:			
General Fund:			
Designated	79,022	-	79,022
Undesignated	953,278	-	953,278
Special Revenue Fund:			
Designated	-	18,887	18,887
Undesignated	-	-	-
Capital Projects funds	-	242,657	242,657
Permanent funds	-	17,819	17,819
<b>TOTAL FUND EQUITY</b>	<u>1,032,300</u>	<u>279,363</u>	<u>1,311,663</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 1,364,598</u>	<u>\$ 315,684</u>	<u>\$ 1,680,282</u>

STATEMENT C (CONTINUED)  
TOWN OF MANCHESTER, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS (CONTINUED)  
JUNE 30, 2008

	<u>Total Governmental Funds</u>
Total Fund Equity	\$ 1,311,663
Amounts reported for governmental activities in the statement are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	16,906,724
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds shown above:	
Taxes and liens receivable	96,303
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Bonds payable	(64,109)
Capital lease payable	<u>(117,884)</u>
 Net assets of governmental activities	 <u>\$ 18,132,697</u>

See accompanying independent auditors' report and notes to financial statements.

## STATEMENT D

## TOWN OF MANCHESTER, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2008

	General Fund	All Nonmajor Funds	Totals Governmental Funds
<b>REVENUES</b>			
Taxes	\$ 3,403,087	\$ -	\$ 3,403,087
Excise taxes	478,024	-	478,024
Intergovernmental	1,245,279	93,950	1,339,229
Charges for services	36,149	-	36,149
Miscellaneous revenues	68,181	34,044	102,225
<b>TOTAL REVENUES</b>	<b>5,230,720</b>	<b>127,994</b>	<b>5,358,714</b>
<b>EXPENDITURES</b>			
Current:			
General government	515,589	-	515,589
Public safety	121,537	-	121,537
Highways and roads	588,103	12,375	600,478
Sanitation	38,445	-	38,445
Rec maintenance	32,644	-	32,644
Organizations and social services	12,027	-	12,027
Unclassified	12,244	499	12,743
Education	3,583,938	83,569	3,667,507
Cobboossee watershed	20,314	-	20,314
County tax	288,514	-	288,514
First park	32,468	-	32,468
Capital expenditures	3,000	8,713	11,713
Debt service:			
Principal	12,839	-	12,839
Interest	2,845	-	2,845
Overlay	11,346	-	11,346
<b>TOTAL EXPENDITURES</b>	<b>5,275,853</b>	<b>105,156</b>	<b>5,381,009</b>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(45,133)</b>	<b>22,838</b>	<b>(22,295)</b>
<b>OTHER FINANCING SOURCES</b>			
Proceeds from bond issuance	-	-	-
Transfers in	44,270	75,000	119,270
Transfers out	(69,183)	(59,270)	(128,453)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(24,913)</b>	<b>15,730</b>	<b>(9,183)</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(70,046)</b>	<b>38,568</b>	<b>(31,478)</b>
<b>FUND BALANCES - JULY 1</b>	<b>1,102,346</b>	<b>240,795</b>	<b>1,343,141</b>
<b>FUND BALANCES - JUNE 30</b>	<b>\$ 1,032,300</b>	<b>\$ 279,363</b>	<b>\$ 1,311,663</b>

See accompanying independent auditors' report and notes to financial statements.