

Town of
MANCHESTER, MAINE



Annual
Town Report
~ 2010 ~

Annual Report

Town of Manchester, Maine 04351

P.O. Box 18, 12 Readfield Road

Tel #207-622-1894, Fax #207-622-1715

Town Office Hours

Monday— 8 a.m. — 4 p.m.

Tuesday—8 a.m.— 6 p.m.

Wednesday— 8 a.m.— Noon

Thursday—8 a.m.— 4 p.m.

Friday— 8 a.m.— 2 p.m.

The Office observes all State Holidays

Quick Reference

Town Manager, Road Commissioner & Cemetery Superintendant

~ Mark Doyon ~

Email: mantownmgr@roadrunner.com or call 207-622-1894

Animal Control Officer ~ Howard Morang ~ 207-458-4853

Visit our Website at www.manchester.govoffice2.com

Annual Town Report ~ 2010 ~

Including;

Financial Transactions, Assets and Liabilities

July 1, 2008 through June 30, 2009

Reports of Town Officials & Committees

July 1, 2008 through June 30, 2009

Elections: Tuesday, June 8, 2010

Town Meeting: Thursday, June 10, 2010



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Town Office Staff

Town Manager/ Road Commissioner & Cemetery Superintendant

Mark Doyon

mantownmgr@roadrunner.com

Town Clerk/Voter Registrar

Marilyn Palmer ~ mantnclerk@roadrunner.com

Treasurer/Tax Collector/GA Administrator

Darlene Beaulieu ~ mantreatc@roadrunner.com

Deputy Clerk/Webmaster

Tina Cagle ~ manadmasst@roadrunner.com

Assessors Agent

Charles (Chuck) Jordan ~ manassess@roadrunner.com

Assessors Assistant/Deputy Treasurer/Tax Collector

Lisa Frost ~ manpbs@roadrunner.com

CEO/Plumbing & Health Inspector

E. Patrick Gilbert ~ manceo@roadrunner.com

Elected Officials

Board of Selectmen

Elaine E. Fuller (Chairman) - 2011

Maynard E. Whitten (Vice Chairman) - 2010

Donald J. McLeod - 2010

Martha G. Nielsen - 2012

Jeremy A. Pare - 2012

Trustee of Manchester Sanitary District

Clifton Fletcher - 2010

Scott Lyon - 2010

Robert Gasper (Chairman) - 2011

Jim Nevins - 2012

Warren Foster - 2012

Manchester Elementary School Committee

David Guillemette - 2012

Michael Parent - 2011

Mary Keeley - 2011

Melissa Graves - 2010

Jennifer Fleck - 2010 (resigned on 11/02/2009) Charles Hicks filled unexpired term ending 6/30/2010

Board of Directors, Regional School Unit #38

Sharlene Adams - 2010

Melissa Graves - 2010

Michael Parent - 2011

Harry Lanphear - 2012

Appointed Officials

Appeals Board

Scott Lyon - 2010 *Laurence A. Ralph, Chairman - 2010*
Alec Rogers - 2010 *Ben Sechrist - 2010*
Shawn Smith - 2010

Budget Committee Members

Charlene Brousseau - 2010 *Jed Davis - 2010*
Lendall Dudley - 2010 *Susan Gadberry - 2010*
Robert Gasper, Chairman - 2010 *Robert (Dusty) Gay - 2010*
John Ingraham - 2010 *Brian Jackson - 2010*
Joe Kozak - 2010 *Thomas LeVeen filled Patricia*
Leveen's unexpired term ending 6/30/2010
David Worthing - 2010

Cemetery Committee

Mark Doyon, Cemetery Superintendent
Marilyn Palmer, Chairman - 2010 *Tina Cagle - 2010*
Elaine Fuller - 2010 *Robert (Dusty) Gay - 2010*
Audrey Irish - 2010 *Maynard Whitten - 2010*
Brandon Ellis - Cemetery Sexton

Dam Keeper

David Dodge - 2010

Assistant Dam Keepers

Charles Hippler, III - 2010 and James Hippler - 2010

Fire Chief/Fire Warden & Emergency Preparedness Director

Allan Hewey - 2010

Surveyor of Lumber

Steve Elliott - 2010

Planning Board

Steve Blaisdell - 2011

Charles Hippler, Jr. - 2011

Jim Pelsor - 2011

Leon Strout (Chairman) - 2012

Jed Davis - 2011

Tom Oliver - 2012

Scott Phair - 2010

Paula Thomas - 2010

Recreation Committee

Linda Carney-Smith - 2010

Laurie Dubois - 2010

Margaret Manley, Chairman - 2010

Danielle Williams—Recreation Director

Diane Daigle - 2010

Tammy Wilbur - 2010

Road Committee

Walter (Chip) Edgecomb - 2010

Robert Gasper, Chairman - 2010

Jim Nevins - 2010

Maynard Whitten - 2010

Warren Foster - 2010

Scott Lyon - 2010

David Smith - 2010

Harold Wood - 2010

Mark Doyon - Road Commissioner

Valuation and Assessments
For the Tax Year Ending
June 30, 2009

Assessments

1. First Park	\$32,468.02
2. County Tax	285,016.53
3. Municipal Appropriations	1,667,445.00
4. Manchester/Maranacook School Appropriations	3,454,576.00
5. Cobbossee Watershed	21,533.24
6. Overlay (Not to exceed 5% of Net Assessment)	24,883.52
Total Assessment	5,485,922.31

Less Allowable Deduction:

7. State Municipal Revenue Sharing	198,180.31
8. Homestead Reimbursement	68,140.80
BETE Reimbursement	1,388.80
9. Other Revenue	1,505,822.00
Total Deductions	1,773,531.91
Net Assessment	3,712,390.40



**In Loving Memory
of
Arlene Lebel
1940 - 2009**

You were friendly, kind and caring

Sensitive, loyal and understanding

Humorous, fun, secure and true

Always there...yes that was you.

Special, accepting, exciting and wise

Truthful, helpful, with honest blue eyes

Confiding, forgiving, cheerful and bright

Yes that was you....not one bit of spite.

You were one of a kind, different from others

Generous, charming, but not one that smothers

Optimistic, thoughtful, happy and game

But not just another....in the long chain

Appreciative, warm and precious like gold

Where friendship never tarnished or grew old

You were always there and

You will always be remembered, never forgotten

by those lives you touched with your kindness.

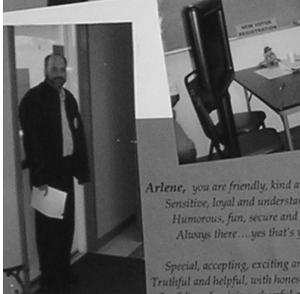
In Loving Memory

Of Our

Friend and Colleague



04/26/2005



*Arlene, you are friendly, kind and caring
Sensitive, loyal and understanding
Humorous, fun, secure and true
Always there...yes that's you.*

*Special, accepting, exciting and wise
Truthful and helpful, with honest blue eyes
Confiding, forgiving, cheerful and bright
Yes that's you...not one bit of spite.*

*You're one of a kind, different from others
Generous, charming, but not one that smothers
Optimistic, thoughtful, happy and game
But not just another...in the long chain.*

*Appreciative, warm and precious like gold
Our friendships won't tarnish or ever grow old
You'll always be there, I know that is true
We will always be here...always for you.
By Angela Lee Hilliday*

*This was in the 2004/2005 Annual Town Report
To Arlene, a Very Special Resident, Friend and Colleague
Who will always remain in our hearts for the wonderful person she was.
She will be truly missed by all of us*



Manchester Town Office
Town Manager, Mark Dwyer
Town Clerk, Marilyn Palmer
Deputy Clerk, Tina Cagle
Tax Collector/Treasurer, Darlene Brantley
Assessors Agent, Chuck Jordan
CEO, Tim Gilbert

Board of Selectmen
Chairman, Elaine Fuller
Vice-Chairman, Margaret Whitten
Selectman, Don McLeod
Selectman, Jeremy Fare
Selectman, Martha Nelson



SINGLE-SORT RECYCLING

Now, thanks to new equipment at ecomaine, all types of recyclable materials go into the same box...no need to separate!

What Changes?

Instead of separating recyclables by type, simply combine all glass, metal, paper, cardboard, and plastics into one recycling container. It's simple.

And now, plastic containers #1-7 are included, too!

YES Paper Products

- Cardboard/all boxes
- Shoe boxes/cereal
- Magazines/catalogs & newspaper
- Junk mail/window envelopes
- File folders
- Gift boxes/wrap
- Shopping bags
- All books
- Aseptic milk & Juice Cartons

NO light bulbs, hypodermic needles or sharp objects, vinyl siding, bubble wrap, food, toys, food bags, potato chip bags, diapers, foam/polystyrene packaging and peanuts, or **trash**.

YES Plastic, Metal & Glass

- Empty bottles (any color glass)
- All plastic containers labeled #1-7
- Foil, Cans, Jars, Pots & Pans
- Empty aerosol cans



**For more Hazardous and Universal Waste information see;
www.ecomaine.org**

**WASTE DISPOSAL
HATCH HILL
AUGUSTA, ME
207-626-2440**

The Bureau of Solid Waste manages the Hatch Hill Solid Waste Disposal Facility that serves Augusta and eight surrounding communities with its landfill, transfer station and recycling program. Hatch Hill is located on Route 105 (So. Belfast Ave.) and is open Tuesdays through Saturdays from 8:00 a.m. to 4:00 p.m.

All customers are required *to purchase a Hatch Hill vehicle permit*. The Scale Operator issues vehicle permits to cash customers, who want to purchase them at Hatch Hill, provided they have a valid vehicle registration from Augusta or one of the contracting communities. Vehicle permits may also be purchased at the Tax Collector's Office located on the top floor of the Augusta City Center.

Directions to Hatch Hill: From the City's East side (Cony Circle) take the Route 105 (South Belfast Avenue) exit. At the top of the hill after passing Cony High School (which will be on your right) bear left. Continue going east on Route 105 for a distance of approximately 2.5 miles. The Hatch Hill facility is located on the left and there is a sign entitled "Hatch Hill Solid Waste Facility", turn left at this sign onto the Hatch Hill Road and stop when you reach the Scale House which is approximately 1/2 up this road.

Costs for vehicle permits as of July 1, 2005:

Residential Vehicles (cars, pick-ups, vans and SUV's) \$15.00.

Commercial Vehicles (use GVW/2000): \$8.00 per registered ton.

Temporary Permits: \$25.00 for up to 15 days.

For additional information visit *City of Augusta's Bureau of Solid Waste* website at www.ci.augusta.me.us/waste.html .

Board of Selectmen

**To Manchester
Residents:**

It has been an honor to serve as the Chair of our Board of Selectmen this past year. We are fortunate that we have such a capable Town Manager to work with, and for a Board that is so perceptive, committed and willing to give of their time to serve our town.



We have many in-depth discussions as part of our meetings before we vote on some of the issues that come before us. In this era of shrinking state revenues, the Board has been working diligently to keep the budget inline without cutting services. This includes ongoing meetings with representatives of the surrounding communities to find ways of sharing services in order to contain expenses.

Not only has our Board of Selectmen contributed much to the direction of our town affairs, but we could never accomplish the things we do without the many volunteers on boards and committees, the fire department, organizers of activities and those who offer advice and guidance along the way.

Reading the committee reports in this Annual Report will give you a great appreciation of all the work that is taking place behind the scenes. Many thanks to all of those who volunteer, chair these various activities and give generously of their time and talent.

Thanks also to our staff in the town office. They are professional in their service to you, the residents, and serve this town well.

A special thanks to the Lions Club and the Fire Department for the Senior Dinner they each sponsored during this past winter. They were wonderful events, well attended, the food was delicious, many prizes for the drawings— all in all greatly appreciated by the crowd of Manchester seniors. It was a wonderful opportunity to see old friends and enjoy the sociability.

And let's not forget the Silver Bullet—it's been a smashing success!

Please vote on Tuesday, June 8th, or earlier by absentee ballot. We also hope to see you at our Annual Town Meeting on Thursday, June 10th.

Respectfully submitted,

Elaine Fuller, Chair

Maynard Whitten, Vice Chair

Don McLeod

Jeremy Pare

Martha Nielsen

Town Manager



Considering what we have been through as a country, a state and as a community during the past year I believe that we can work together and make a better community. We have come through this part of the storm a bit wiser and with a certain amount of trepidation. State revenues for education shrinking drastically, state revenues that flow to the town are being decimated and if that isn't enough, the Homestead Exemption is being decreased from \$13,000 to \$10,000. To some, the challenges we face in the next year may seem impossible. However, I am convinced that if we work together we will be successful no matter what the future has in store.

A great deal of road work was accomplished during the past fiscal year. Some of this work was necessary and work that had previously been delayed is being completed. As I write this, major plans and improvements will be done on the Prescott Road.

There are a multitude of individuals who make our community successful. First, I am grateful to my family, Sue, Zac and Ethan for their love, support and understanding of the many responsibilities of this job. To the Board of Selectmen for their insight and thoughtful deliberation over the many issues that face us as a community. I truly appreciate your opinions and guidance. To our town employees: Darlene Beaulieu, Tina Cagle, Lisa Frost, Pat Gilbert, Chuck Jordan and Marilyn Palmer for your dedication beyond the call of duty. I appreciate your sense of humor and the ease in which you take everything in stride.

It is with bittersweet thoughts that I have accepted Town Clerk Marilyn Palmer's decision to retire from town services effective July 2, 2010. Marilyn has been a valuable and loyal employee over the past 10 years (not counting her stint as the Recreation Director). She greets people with a smile and a willingness to help no matter what the problem seems to be. She has been an important part of our "office family" contributing her creative talents to whatever project she is associated with. I want to wish her and the rest of her family the "Best of Luck and Much Happiness Always" in whatever future endeavors they may pursue. You will be missed, Marilyn, (and your little dog, too)!

I want to mention my deep respect and admiration for the people who volunteer on Manchester's committees, boards, and the countless number other individuals who volunteer to serve our community. You are the glue that holds everything together. Without the people mentioned above, administration of this town would be next to impossible.

To a large part, whether we experience the best of times or the worst of times during our current economic problems is dependent on citizen involvement. I encourage you to vote, volunteer to serve on some committee or board and ask questions about the issues that concern you. It is only through involvement that we can actively decide the outcome.

As always, I welcome your suggestions and comments on the circumstances that the town faces on a daily basis. I encourage you to feel free to call or email me at mantownmgr@roadrunner.com. If you are so inclined, stop by for a chat. The people are warm and friendly, the lights are on, the coffee is usually hot and the door is always open.

*Respectfully Submitted,
Mark R. Doyon, Town Manager
May 2010*

Town Clerk

Dear Manchester Residents,

It gives me great pleasure to report that on November 3, 2009 we held our first Election in our “new fire station.” We had 339 absentees and 1,056 residents who voted that day at the polls. Our total votes cast were 1,395. Wow! The day went very smoothly. A little work is needed on making for a smoother flow on using the exit door after voting. As the saying goes practice makes perfect.

Registered & Enrolled Voters

Democrat	675
Green	79
Republican	755
Unenrolled	661
Total	2,170

In the 10 years of conducting elections with limited space at the town office it certainly is a nice change. We now have more room for setting up the polling place along with two large handicap bathroom facilities, the kitchen area and a storage room to store all of the election equipment. Thank you Manchester Residents for our new fire station and the positive feed back.

I would like to thank all of you who have assisted me before and during Elections. It has given me great pleasure to have worked with all of you and know that I could count on you during election time. As I have said many times before, it’s because of all of your help that makes for a smooth and successful election. Thank you all so much.

In closing, I have decided to retire from my position in July as Town Clerk. I have really enjoyed my 10 years working for the Town of Manchester along with the job responsibilities and duties. I attended many workshops in order to keep up with the latest updates and law changes. It enabled me to become certified as a Maine Clerk and last year I was re-certified. I had the opportunity of meeting some wonderful clerks and learned a lot from networking with them. I was involved in the Island Fisheries & Wildlife working group, a member of the Androscoggin & Kennebec Counties Municipal Clerks’ Association and Chairman of the Certification Committee for the Maine City Town & Clerks Association. I really appreciated the opportunity to be involved.

My thoughts and prayers will be with Town Manager, Mark Doyon and best wishes in the future to my fellow co-workers.

Respectfully Submitted

*Marilyn Palmer
Town Clerk*

~ Births ~

07/01/2008 to 06/30/2009

<i>Olivia Lauryn Hall</i>	<i>July 26, 2008</i>
<i>Lainey Khanh-lihn Trieu</i>	<i>September 8, 2008</i>
<i>Logan Paul Maclyn Frost</i>	<i>October 5, 2008</i>
<i>Paige Lyn Magee</i>	<i>October 9, 2008</i>
<i>Jacob Edward Lyons</i>	<i>October 17, 2008</i>
<i>Jackson Blaine Boucher</i>	<i>November 26, 2008</i>
<i>Margaret Alice Coreau</i>	<i>December 11, 2008</i>
<i>Isabelle McCatherin Gannett</i>	<i>January 23, 2009</i>
<i>Hunter Joel Partain</i>	<i>January 24, 2009</i>
<i>Sicily Lynea Howard</i>	<i>February 10, 2009</i>
<i>Alexander Russell Knowles</i>	<i>May 30, 2009</i>
<i>Madison Elizabeth LaCroix</i>	<i>March 6, 2009</i>
<i>Avery James Nadeau</i>	<i>March 6, 2009</i>
<i>Shante Ann Robinson-Morton</i>	<i>April 10, 2009</i>
<i>Arwen Mari Sulak</i>	<i>April 19, 2009</i>
<i>Hailey Cynthia Tibbetts</i>	<i>May 26, 2009</i>
<i>Oliver Thomas West</i>	<i>May 26, 2009</i>
<i>Stella Marie Ruffing</i>	<i>June 18, 2009</i>



~ **Marriages** ~
07/01/2008 to 06/30/2009

<i>William Darrell Page & Athena Simone Beane</i>	<i>July 16, 2008</i>
<i>Michael Anthony Napolitano & April Dipman</i>	<i>July 26, 2008</i>
<i>Evan Randall Hardman Hall & Sarah Marguerite Smith</i>	<i>July 26, 2008</i>
<i>Nathan Wade Buswell & Skye Colleen McMahon</i>	<i>August 2, 2008</i>
<i>Michael T Atwater & Maranda Lynn Marsh</i>	<i>August 8, 2008</i>
<i>Jeremy Jean Guimond & Mary Ellen Sexton</i>	<i>August 9, 2008</i>
<i>James Andrew Ferguson & Lisa Marie Tourtelotte</i>	<i>August 16, 2008</i>
<i>Harold E Jones & Amy L Stevens</i>	<i>September 20, 2008</i>
<i>Donald Wade Lemcool & Carrie Lynn Knudson</i>	<i>October 15, 2008</i>
<i>Robert L. Gay & Therese Anne Trask</i>	<i>October 18, 2008</i>
<i>Derek Randall Gannett & Holly Jean Collins</i>	<i>December 19, 2008</i>
<i>Christopher Howard Firlotte & Kristie Ellen Grover</i>	<i>January 17, 2009</i>
<i>Daniel Irvin Knowles & Desiree Leigh Footman</i>	<i>January 17, 2009</i>
<i>Benjamin James Smith & Tracie Lee Adamson</i>	<i>April 11, 2009</i>
<i>Jeffrey R Passardi & Darlene M. Cookson</i>	<i>April 17, 2009</i>
<i>Kurt Stanley Howard & Dayna Lea Bragg</i>	<i>May 1, 2009</i>
<i>Travor Andrew Stowe Robinson & Shelea Alizabeth Christianson</i>	<i>May 16, 2009</i>
<i>Richard Scott Jones & Constance Julia Seavey</i>	<i>May 23, 2009</i>
<i>Michael Francis Fisette & Constance Corrigan</i>	<i>May 23, 2009</i>
<i>Jonathan Todd Norwood & Melissa Lea Peaslee</i>	<i>May 30, 2009</i>



~ Deaths ~
07/01/2008 to 06/30/2009

<i>Richard A. Croteau</i>	<i>August 24, 2008</i>
<i>Cecily Mary Griffin</i>	<i>August 31, 2008</i>
<i>Bryan Freeman Knowles</i>	<i>August 31, 2008</i>
<i>Delvena R Lovley</i>	<i>September 18, 2008</i>
<i>Roger Alan Harriman</i>	<i>September 24, 2008</i>
<i>Henry Arthur Gervais</i>	<i>October 12, 2008</i>
<i>Harold Stuart Baker</i>	<i>October 15, 2008</i>
<i>Clarence Sherman Cram</i>	<i>November 03, 2008</i>
<i>Irene O Esponnette</i>	<i>November 05, 2008</i>
<i>Nellie J. Casoria</i>	<i>November 06, 2008</i>
<i>Julia nmi Smith</i>	<i>January 03, 2009</i>
<i>John R Clark</i>	<i>February 4, 2009</i>
<i>Edward W Brougham</i>	<i>February 22, 2009</i>
<i>Paul Joseph Lizotte</i>	<i>February 23, 2009</i>
<i>Donna Louise Grant</i>	<i>March 3, 2009</i>
<i>Benjamin Sanford Rollins</i>	<i>March 20, 2009</i>
<i>Berenice B Tellefsen</i>	<i>March 26, 2009</i>
<i>David E. Lawrence</i>	<i>May 18, 2009</i>
<i>Carolina Marie Richard</i>	<i>May 20, 2009</i>
<i>Robert Eugene Hill</i>	<i>June 20, 2009</i>

Dog Licenses Issued
from
10-15-2008 to 10-30-2009

Males	45
Females	56
Male/Neuter	187
<u>Female/Spayed</u>	<u>219</u>
Total	507

Thank you Augusta PetSmart for supplying the dog baskets for our six (6) lucky winners. Congratulations to our dog friends; Abby, Magie, Lucy, Bogey, Lucky Bamboo and Acadia.

Please be aware that laws governing dog ownership requires the Town of Manchester to see that you license your dog. A dog 6 months of age or older and capable of producing young, the fee is \$11.00. A dog incapable of producing young, the fee is \$6. Please provide proof of rabies at the time of licensing.

If you need to contact Animal Control Officer, Howard Morang regarding any domestic animal issues, he can be reached at 458-4853.



INLAND FISHERIES AND WILDLIFE

Hunting and Fishing Licenses issued
From 07-01-2008 TO 06-30-2009 = 438

Boat Registrations = 338
ATV Registrations = 53
Snowmobile Registrations = 158



Webmaster

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:

- *Boat Registrations on Line.*
- *Bureau of Motor Vehicles to renew your vehicle registration*
- *Register your Dogs online*
- *Maine 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.

NEW THIS YEAR:

Motor Vehicle Registration Renewal Notification.

I will email you with your make, model, and amount to renew the month before your registration is due. You can use the "Contact Us" section or stop in the town office and fill out a card.

We are also looking for pictures of Manchester to post on the "Visit Us" link. If you would like to submit a picture, email to manadmasst@roadrunner.com or mail to P.O. Box 18, Manchester.

REMINDER: *Be sure to notify me if your email changes so that you may be up to date on all the latest happenings.*

Respectfully Submitted,

*Tina L. Cagle
Deputy Clerk/Webmaster
manadmasst@roadrunner.com*

Tax Collector/Treasurer

Dear Manchester Residents:

As the fiscal year draws to an end, we have been busy with budget meetings, tax collections and soon I will be preparing for the town's audit.

The tax club membership is increasing in popularity. If anyone is interesting in joining, please contact me at the town office, I would be more than happy to add you to the list.

*Once again the tree auction, provided funds for those individuals who did not meet the General Assistance guidelines. Thank you for all the business who contributed in donated the trees and decorating them. **A very special thank** you to Heidi Philbrick for coordinating the event for the tree auction. I hope this tradition continues for many years to come.*

At this time, I would like to wish Marilyn Palmer good luck on her retirement from the town office. I wish her success in any future endeavors. Haley, we will not be able to replace you as our town mascot, you are unique!

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

Respectfully Submitted

*Darlene Beaulieu
Treasurer/Tax Collector/General Assistance Administrator*

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.

The Geographic Information System (GIS) is currently providing planning and analysis benefits that has exceeded all of our expectations. Our town's government decision-making has been dramatically advanced with this system. The entire town was part of an aerial photography project in 2008 which was loaded into the GIS software. The Assessing and Code Enforcement Department are continuing to build 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, once again, requesting that taxpayers share information regarding surveys and parcel maps they may be in possession of. The Assessing and Codes Department are 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 has provided 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 has and will continue to 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.

2009 TOWN OF MANCHESTER FACTS & NUMBERS (2010 Tax Bills)

- *Tax Rate \$12.80 (per \$1,000)*
- *1494 parcels (includes residential, commercial and vacant lots)*
- *122 Active (taxable Personal Property Business Accounts)*
- *825 homestead exemptions (at \$13,000 each) were granted.*
- *106 veteran exemptions were granted.*

- *10 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: \$ 5,768,600*
- *Personal Property Taxable (Revenue) Total: \$ 73,838*

- *Real Estate Taxable Valuation Total: \$286,579,600*
- *Real Estate Taxable (Revenue) Total: \$ 3,668,218*

- *Maine Revenue Services authorized the Town of Manchester to certify at 100% in 2009 based on recent sales studies and again in 2010.*

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

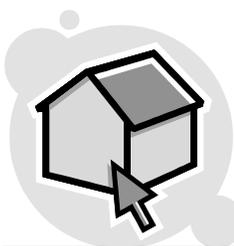
*√ If you're a legal resident of the State of Maine, owned homestead property in Maine for at least the past 12 months and you declare your Manchester homestead as your permanent place of residence and the only property for which you have claimed a homestead exemption, you may qualify for a **Homestead Exemption**. For property tax years beginning on or after April 1, 2010, the homestead exemption amount is decreased from \$13,000 to \$10,000. 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 1st 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**. Application deadline was June 1, 2010 for property tax assessed 4/1/2008 (Manchester's 2009 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.

3 inch numbers

- 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 - Assistant to the Assessors' Agent, E911 Addressing Officer

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 contours 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	6
Accessory Structures	14
Commercial Buildings	0
Commercial Renovations	5
Demolitions	2
External Plumbing Permits	12
Fill/Earth Moving	2

Garages (Residential)	7
Mobile Homes	0
Interior Plumbing	16
Residential Additions	6
Residential Renovations	16
Land Permitted as Gravel pits	7
Pools – Walks –Floats	3
Paving – Driveways	5
Seasonal Conversions	1
Signs	2
Timber Harvesting	3
Home Occupations	3
Wind Turbines	0

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*

Planning Board

Fiscal year July 1, 2008 thru June 30, 2009

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

<i>Conditional Use Permits</i>	<i>4</i>
<i>Amendments to Existing Plans</i>	<i>2</i>
<i>Shoreland Dist. Expansions</i>	<i>10</i>
<i>Site Reviews</i>	<i>1</i>

The Manchester Planning Board held 20 regularly scheduled meetings between July 2, 2008 and June 30, 2009. The Planning Board also spent considerable time in updating our Mass Gathering Ordinance and Noise Ordinance.

The Planning Board also reviewed and made changes to Structure definitions – Permit Expiration time limits.

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, Tina Cagle and CEO Patrick Gilbert.

Respectfully submitted,

*Leon Strout, Chairman
Manchester Planning Board*

Road Committee

During the 2009 year, the Road Committee reviewed and recommended a series of projects to the Selectmen for completion. The Committee conducted a review process that prioritized projects and estimated costs of completion. There are always more projects that could be done than there is money to do them. Nonetheless, the Committee believes that the most important projects were completed.

Each year the Committee has tried to accomplish at least one large project in addition to other maintenance projects. This last year we completely rebuilt the middle third mile of the Kern's Hill Road. That completed a three year plan for rebuilding the entire road. In addition, the entire length of the Puddledock Road was paved .

During the summer and fall of 2010, we will begin a two-year plan to rebuild approximately two miles of the Prescott Road beginning at the Augusta/ Manchester town line. In addition, we hope to pave 0.7 mile of the Scribner Hill Road.

The amount of road maintenance that needs to be done in Manchester currently exceeds the resources available to keep up. We therefore address the problems that affect the most citizens as we consider our priorities.

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 one of the Road Committee members below.

Robert Gasper, Chairman

Warren Foster

James Nevins

Chip Edgecomb

Dave Smith

Scott Lyon

Maynard Whitten

Mark Doyon, Road Commissioner

Cemetery Committee

Dear Residents,

Upon the Cemetery Committee's recommendation, Town Manager Mark Doyon appointed Brandon Ellis of Farmingdale as the town's Sexton. Brandon's duties will include placing the American Flags in before Memorial Day, removing Flags after Labor Day, marking the grave site prior to a burial and sounding of graves if requested.

The Cemetery Committee has worked during the past year at completing these few goals listed;

- 1. Watch for construction at our new section of the Forks Cemetery in preparation of future burial space.*
- 2. A revision of our current Cemetery Ordinance to be voted at town meeting in June.*

We ask that no one plants trees on the lots. Anyone having urns and pots on the burial site must 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.

Reminder: All Cemetery purchases are done at the town office. The cost including perpetual care is \$300.00 per plot.

Respectfully Submitted

Marilyn Palmer, Cemetery Chairman

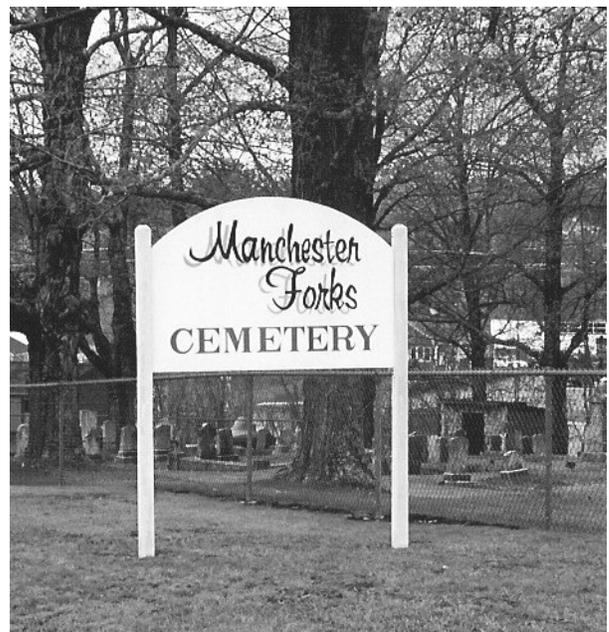
Mark Doyon, Superintendent

Audrey Irish

Elaine Fuller

Maynard Whitten

Tina Cagle



Conservation Committee

-Manchester Conservation Commission Accomplishments- 6/09 to 5/10

-In the past year the Manchester CC has been most active in its role leading the Natural Areas, Lakes & Streams, Agriculture, and Forestry subcommittees of the Manchester Comprehensive Planning Committee. Along with support from outside the committee, members developed inventories of resources in these areas within Manchester. We anticipate making continued contributions to the Comprehensive Planning process in the year to come as the group moves closer to making any needed revisions to the plan.

--MCC also continued to coordinate with the Board of Selectman, town manager, and other regional groups in promoting recycling efforts as well as looking at the most efficient and cost effective methods available to the town for disposal of municipal solid waste. While the Silver Bullet continues to be very successful in Manchester, efforts continue to promote recycling, control costs, and look at options available on a regional level to meet these goals.

--Organized and coordinated a successful annual Spring roadside clean-up on April 10th, and assist in staffing and promoting Household Hazardous Waste disposal day on May 15th.

--Monitor and develop opportunities for walking trails in the downtown area and connecting with other communities. We are looking at grant opportunities as well as incorporating these efforts into Comprehensive Plan goals.

--Work with landowners to monitor needs and coordinate protection/stewardship of open areas such as Allen-Whitney Forest, Jamies Pond, Shed Pond, and town owned properties. Promote and maintain trails on areas open to public access.

--Support maintenance of scenic areas and other valued open space such as privately owned agricultural and forest land by working with landowners and otherwise supporting goals cited in town's open space plan.

--Support, consult and coordinate with other groups working on related town projects such as public swimming access and other use of town owned lands. MCC also supported the initial formation of the Manchester Historic Society, now an independent group.

The Manchester Conservation Commission usually meets the first Thursday of every month at the Town Office. Members include: Jeffrey Janell - Chair; Doug Ide-vice-chair; Garry Hinkley-treasurer, Sylvia Ouellette-secretary, Deb Plengey, Annie Reiter, Barbara Moss, and Fred Snow –associate member. We are always open to community members attending meetings and contributing to any of our projects.

Comprehensive Planning Committee

Maine's 1988 Comprehensive Planning and Land Use Act directs all Maine communities to analyze their town's growth needs, vision, and resources and create a blueprint for moving forward. The law intends all communities to do this every 10 years or so. Manchester's current Comprehensive Plan was created in 1991, so we are overdue for an overhaul. In the course of the process, we will be analyzing Manchester's resources in the following topic areas: natural resources, water resources, historic, cultural, and archaeological resources, farming and forestry resources, economy and economic development, housing and demographics, outdoor recreation, public facilities, transportation, fiscal capacity, land use, and residential development.

The comprehensive planning committee started meeting in November, 2009. There is a "main committee" of about 8 members, and subcommittees that have been conducting inventories on the topics listed above. We have had a total of over 40 Manchester residents involved in the process so far. Meetings of the main committee occur monthly, on the 2nd Tuesday of each month at the new fire station (7 pm). All residents are welcome (and encouraged) to attend and participate.

We have divided the process into an initial "inventory" phase, where we are investigating the resources in Manchester under each of the above topics, and discussing the strengths, weaknesses, opportunities, and threats (SWOTs) that characterize Manchester's resources in each topic. After we have conducted our inventory, we will have a public participation exercise in which we will invite ideas and get attitudes on how the residents of Manchester envision the future of our town. In the fall of 2010, we will begin an analysis and policy phase, where we will revisit each topic and determine what policies are needed to achieve our goals for Manchester's future.

The final product of the process will be a 2-section report, one describing the inventory of each area, and the other outlining the policies and other recommendations that we believe will help us achieve our community goals.

The Comprehensive Planning process is being assisted by two planning professionals from the Kennebec Valley Council of Governments (KVCOG) – Chris Huck and Jen Boothroyd, who are helping with some research issues, with writing chapters of the report, and are helping to assure that the Plan complies with all the state regulations. We are also assisted by Pat Gilbert, Manchester's Code Enforcement Officer/Planner.

We have a web site under the Town of Manchester's web site, scroll down to the bottom on the left side.

Schedule: our final summer meeting will be July 8: Inventory analysis on Land Use (Land Use committee) and overall SWOT (strengths, weaknesses, opportunities and threats) discussion. August 12: No meeting – summer break. Look for announcements on the town web site and at the town office for our fall meeting schedule.

-Martha Nielsen, Chair

Manchester Healthy Futures

“Neighbor Helping Neighbor”

Ongoing Projects:

***“File of Life” distribution** -- personal emergency medical information packets to adhere to outside of refrigerators for emergency and health personnel are always available.

***Bookcases** – located now at the Manchester Post Office, Manchester Town Hall and Manchester Lions Club; updated regularly with information available to all. Please check them out regularly.

***Blood Pressure Screenings** – at the Spring and Fall Open Houses at Longfellow’s Greenhouses. We remind you of some six measured walking paths at the Greenhouse, some inside and others outside. Pleasant place to walk!!

***Day Care Reading Program** – volunteers are available to read books, obtained from the school library, pertinent to the ages at the particular day care setting. Please contact a MHF Volunteer, if you operate a day care center and would like to try this service.

***Augusta Food Bank** – two MHF volunteers represent Manchester & the Manchester Community Church on the Board of the food bank, which services both Augusta and Manchester. Currently, on average, 60 of our neighbors use their services each month. The Food Bank had a float in our Apple Festival Parade, for the first time, thanking the town for its support of the food bank and those it seeks to serve. They plan to return and are most welcome!! Please continue to give to the food drives, etc. in town on behalf of AFB.

***Manchester Heat Fund** -- established in 2008 and anchored at our Town Hall, the Heat Fund continues to help our neighbors in town who are in need of that assistance. We remind everyone that contributions to this most important fund are always needed and most appreciated.

Transportation – MHF volunteers are available to drive our Manchester Neighbors to medical appointments, etc. as can be arranged. Simply call the Town Hall with your need and they will contact us. We hope to work toward some transportation system in our area for those in need and will keep you updated on what develops, but right now it is through the volunteer efforts of your neighbors.

****Winter Blues Senior Luncheon** – a new project this year, co-sponsored with the Manchester Lions Club, was by all accounts a successful event. The winter months are long and tend to be isolating for some, for whom health, mobility and transportation might present challenges in the snow!! It was a nice day to get together with neighbors and friends. The Lions intend to continue these events. Our Fire Dept. & Auxiliary and our Grange have luncheons as well and between the three, we hope to see such events each month. MHF looks to try to find some other ways to bring our senior neighbors together for recreation, conversation and perhaps a little sharing of their knowledge and talents!! Any ideas?

***Collaboration between the 8 towns west of Augusta continues** – through Healthy Futures, we meet with and collaborate with neighbors in the seven other towns west of Augusta and are able to provide the services of a Nurse Health Advocate to those who can benefit by that help. We meet every other month and share ideas and work together for the health and well-being of our little corner of the world.

***Our various activities are supported by your generous stipend and again we want to thank you so very much.**

***We welcome anyone who might want to join our little group and work on behalf of our “neighborhood”!**

Give us a call!

***Here’s to sunshine, good health, friendship and your continuing support!**

Recreation Committee

Welcome to another year of K-6 Summer Recreation. Danielle Williams and Sarah Joslyn are busy planning trips the water park in Waterville, the Discovery Museum in Augusta, and Interstate Bowling. We will also have a visit from Friends of the Cobbossee on one of our beach days, volleyball, badminton and sand castle contests. Many activities will be happening right at the Manchester Elementary School, such as an ice cream party, Karate, sewing, soap making, tie-dyeing, African drumming, bug week, trips to the MES Library, Mexican Fiesta and of course, the Talent Show and Carnival Day. As you are probably aware, the cost of the 6-week program is \$100 per child. If you are interested in a payment plan, please contact the Town Manager, Mark Doyon, for details.

The Recreation Committee is working with the Comprehensive Planning Board for the Town of Manchester. We are interested in your ideas for recreational activities. Obesity is on the rise and our youth of today are much too sedentary. We would like to see a recreation program that encompasses recreation for all ages within our community. We are fortunate to have a successful K-6 Summer Recreation program. We recognize that our programming is targeted at the younger children but without support from the community we cannot successfully expand our young adults program nor can we provide adult programming. Please contact us to let us know what you would like to see for recreational activities in the future and ask how you can support recreation within our community.

As always, we welcome you to attend our meetings held on the second Thursday of the month at the Town Office. If you are interested in joining our committee, or helping in any way, please feel free to contact Margaret Manley, Chair of the Committee, or the Town Manager.

Respectfully Submitted

Margaret Manley

Manchester Elementary School

Dear Residents,

As always, I am pleased to share the news from Manchester School in the Annual Town Report. However, this year the news is bittersweet for me as I am writing my 18th and final report for the citizens of Manchester as I am retiring from my position as Principal in RSU #38. I have to begin by saying that these years, plus the additional ten I spent here as your music teacher, have been magical ones for me. I have been constantly amazed at the level of support and encouragement that the residents of Manchester have had for their elementary school. Whenever a need was identified, the town quickly jumped on board to support it. You always understood that having an exemplary school was a plus for our community, and you provided the necessary resources to ensure our success. I have every confidence that this support will continue, regardless of who is at the helm of this jewel of a ship! I also want to recognize the retirement of two other staff members who have devoted themselves to the children of Manchester. Mrs. Valerie Emerson and Mrs. Claudette Purington will be leaving to enjoy all the advantages and opportunities that retirement can bring. I'm sure that you will join me in wishing them many years of happiness and good health. Though I am retiring from public education, I will still be working to improve the conditions for teachers and students through consultation work in the private sector. I'm glad to report that most of my students say that I am "way too young" to retire for good, so I'm happy to assure them that I will be gainfully employed!

The past year brought many challenges to our school and our district. Our first year as RSU #38 brought with it some reorganization and restructuring. Some of the changes were easy, and we quickly adapted to them. Others were more complicated and will still take some time to implement. As you all know, this has been a very difficult budget year with curtailments and cutbacks coming from the state. We have made every attempt to be responsive to these budget challenges and have had to make some very serious decisions about what we can afford to maintain. In some cases, however, several proposed cuts would have made a drastic impact in our ability to ensure a high quality program for our students. We all know that we have to do with less, but there is a clear line for me when it comes to putting our students at a disadvantage. We have worked very hard during this budget season to balance the needs of the towns and residents with those of our students. I hope you will support the final outcome of our budget deliberations.

While we will clearly have fewer staff next year to work with, the educational needs that the students present will not disappear. I urge you to consider being a volunteer at Manchester Elementary School. In addition to a regular cadre of classroom volunteers, we started a new volunteer program this year. We trained a number of parents and community members as Instructional Tutors. These tutors are working with specific students on targeted interventions. Their work has been very beneficial, and we hope to expand this program in the future. I urge you to contact the school if you have some interest in the program. The adage that it “takes a village” to accomplish something is becoming more and more important, and I know that the residents of Manchester will continue to do whatever it takes to provide for and support our students.

Respectfully,

Rick Wilson

Regional School Unit #38

To the citizens of Regional School Unit No. 38:

As I sit down to write this Annual Report for our four towns, I remind folks that we are more than half-way through our first year as a consolidated school district (RSU #38). I'm sure you will remember that our consolidating partners Winthrop and Fayette chose not to join our ranks as a consolidated district. We are in serious conversations with Fayette about shared services and programs, and will continue to provide a variety of services to Winthrop.

We are also struggling to adopt a school budget that is significantly reduced due to the lack of State funding and revenues. It has forced our newly consolidated district to look at a plethora of alternative ways to conduct our business as well as seriously reduce staff and programs to accommodate our revenue loss. Maranacook Area Schools has always been resilient and staff, administration, School Board, and communities are working hard to find a resolution to this challenge. What is most important to keep in mind is the fact that our focus will always be on the student and our creative thinking and budget work needs to maintain that focus.

The consolidation of school administration has been well-received generally across the District. Having one principal for two elementary schools has worked well, and both Cheryl Hasenfus and Rick Wilson deserve to be congratulated for their hard work and many more extra hours to keep things working well.

Our Middle School has embarked upon a journey for accreditation by the prestigious New England Association of Schools and Colleges. This recommendation was adopted by the previous CSD 10 School Committee and the new RSU Board, and the work has begun in earnest. There will be many ways for our communities and parents to stay connected to this work and have the opportunity to weigh in on what we do well and what needs to change. The RSU Board is also undertaking a Futures Visioning Process under the leadership of a consultant from the Maine Department of Education. This process will guide the work of the Board as it struggles with financial challenges and a changing landscape called "education".

Enrollment data for the District – October 1, 2009

Resident Town	4YO	K	1	2	3	4	5	6	7	8	9	10	11	12	Grand Total
Manchester	0	31	28	16	36	32	35	27	23	30	33	36	39	32	398
Mt Vernon	13	12	15	16	13	16	16	23	20	19	21	21	17	21	243
Readfield	2	30	29	27	35	40	33	43	42	36	26	46	45	34	468
Wayne	0	5	5	12	15	10	5	18	4	13	13	13	15	14	142
	15	78	77	71	99	98	89	111	89	98	93	116	116	101	1251

Our students and staff continue to excel in the academic, cultural, arts, and athletic arenas. I am proud of our reputation and confident in our ability to continue to improve upon it into the years ahead. I continue to look forward to my work with our schools and communities as we try to reinvent RSU No. 38 - Maranacook Area Schools.

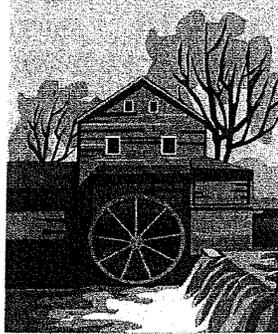
Sincerely yours,



*Richard A. Abramson,
Superintendent of Schools*

Manchester Historical Society

PO Box 121
Manchester, Maine 04351



Exciting news! We would like to introduce you to the newly incorporated Manchester Historical Society. Born from a sub-committee of the Comprehensive Planning Update Committee, our group of enthusiastic volunteers has decided that our rich local history should be explored, preserved, and made available to future generations. Any person interested in Manchester's history is invited to attend our meetings on the first Tuesday of every month at 6:30 PM.

At present, our twelve members are brimming with ideas. We look forward to your help as we move forward. The members of the Manchester Historical Society are hard at work compiling historic information about our town. With the help of Pat Gilbert at the Manchester Town Office, we have a list of all houses with building dates from 1750 to 1918. In addition, Pat has provided us with GIS mapping of sites of historical interest. Many of the buildings hold fascinating histories and stories of times past.

Our goals are to promote and encourage greater awareness of our town's heritage; to identify, collect, interpret, preserve, and exhibit historical materials; and to ultimately find a permanent place to house these materials. Manchester resident David Silsby has already generously donated several artifacts to our collection. Many school children at Manchester Elementary School remember David's wonderful history lessons in their study of our community.

Membership dues to the Manchester Historical Society are \$25.00, but donations of any amount are gratefully accepted! The first fifty members of the society will be charter members.

Come and join our efforts to keep history alive!

For further information, contact:

Vicki Oliver
Don Smith
David Worthing

623-4893
622-2872
623-3408

Or write to:

Manchester Historical Society
PO Box 121
Manchester, Maine 04351

Manchester Country Riders

Dear Residents,

We were on our way to a good 2009-2010 snowmobile season when the rain came in January and put an unfortunate end to riding in all but the northern areas of the state. Prior to the rain the Manchester Country Riders had been busy trimming, rebuilding bridges, rerouting a main trail to keep our trails once again second to none.

Having said that I wanted to thank the Town of Manchester for allocating the snowmobile registration revenue to the club. These funds, along with a strong volunteer effort help tremendously to keep our trails and equipment in top condition.

In closing I would like to once again thank the residents, landowners, and club members for all their help this past season. Let's cross our fingers for a good 2010-2011 season.

Respectfully yours,

*Wayne Whitman
MCR President*



Millicent M. MacFarland
Clerk of the House
(207) 287-1400

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

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

FROM: Millicent M. MacFarland
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)

<i>State Representative:</i>	<i>District: 83</i>
<i>Home Address:</i>	<i>Hon. Patricia Jones</i> <i>172 Wings Mills Road</i> <i>Mount Vernon, ME 04352</i>
<i>Residence:</i>	<i>(207) 512-5102</i>
<i>Business:</i>	<i>(207) 512-5102</i>
<i>Fax:</i>	<i>(207) 512-5126</i>
<i>Cell Phone:</i>	<i>(207) 242-2565</i>
<i>E-Mail:</i>	<i>pjone000@roadrunner.com</i>
<i>Capitol Address:</i>	<i>House of Representatives</i> <i>2 State House Station</i> <i>Augusta, ME 04333-0002</i>
<i>State House E-Mail</i>	<i>RepPat.Jones@legislature.maine.gov</i>
<i>Telephone:</i>	<i>(207) 287-1400 (Voice)</i> <i>(207) 287-4469 (TTY)</i>

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

CONGRESSWOMAN
CHELLIE PINGREE

1ST DISTRICT
MAINE



COMMITTEE ON ARMED SERVICES

SUBCOMMITTEE ON SEAPOWER AND
EXPEDITIONARY FORCES

SUBCOMMITTEE ON OVERSIGHT AND
INVESTIGATION

COMMITTEE ON RULES

CONGRESS OF THE UNITED STATES
HOUSE OF REPRESENTATIVES

Dear Friends,

It has been an honor serving you in my first year in Congress and working with you to rise to the many challenges of the last year. Though we have been able to make progress in many areas, there is much to be done in the year ahead.

My focus in Washington and in Maine continues to be creating and preserving jobs, and helping our state recover from the worst economic downturn since the Great Depression. Passing the Recovery Act early in 2009 helped prevent a bad economic situation from getting even worse and has helped us lay the groundwork for long-term, sustainable economic growth.

The Recovery Act is investing in Maine's technology and transportation infrastructure, providing job training to thousands of workers, helping us become a clean energy leader and boosting the real estate market. And according to economists, as of the beginning of this year it has created or saved 10,000 jobs in Maine.

In Kennebec County, the Recovery Act is helping Kennebec Valley Community College become a regional center for training solar technicians, and municipalities are receiving funds to make their buildings more efficient, saving taxpayers thousands. My office also held a workshop in Augusta to meet with local businesses and organizations to look for opportunities to support the great work they're doing for the region.

Despite these successes, we need to do more to get the state back on its feet. Too many Maine families are struggling to make ends meet, too many Mainers are out of work, and too many communities don't have the resources they need.

In Maine, continuing to fight for small businesses will be crucial to creating jobs. Small businesses drive our economy, but the downturn has hit them hard. We have to help them access the capital they need to survive and grow, make sure they have a workforce well-trained for our changing economy, and offer the resources that help good ideas become good businesses.

And work this year will also carry on to give Maine families what they need to prosper: a clean environment, a good education, and access to quality, affordable health care.

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

Looking forward to seeing you in Maine soon.

A handwritten signature in black ink, appearing to read 'Chellie Pingree'.

Chellie Pingree
Member of Congress

SENATOR EARLE

MAINE SENATE DISTRICT #21



MCCORMICK

ANNUAL REPORT TO THE

TOWN OF MANCHESTER

January 2010

Dear Friends and Neighbors,

It is a great honor to represent the citizens of Manchester in the State Senate. This is my second term and this session is, without a doubt, the most challenging.

We faced many difficult decisions in the First Regional Session of the 124th, and I expect the same for the second session of the Legislature. State revenues have continued to fall far below projected amounts, resulting in yet another massive budget shortfall of \$483 million to date and with 17 months to go in this budget cycle the shortfall could get worse.

Unlike last session where we had a massive infusion of one-time stimulus dollars, this session we can expect little help from the federal government. Augusta must solve the problem on its own. Maine families have been forced to make tough decisions and the time has come for state government to do the same.

I will continue to seek long-term sustainable change that will position Maine to emerge from this downturn, stronger than when it began. However, we must insure we are providing services to those in need and minimize the cuts in state spending that will only result in increases in the property tax.

Thank you again for the honor of representing you in the Maine Senate. Please feel free to contact me with your thoughts, concerns or if you are having an issue with a state agency. I would be happy to help in any way that I can. You can reach me in Augusta at 287-1505 or at home at 724-3228.

Sincerely,

Earle McCormick
State Senator
District 21

Sheriff
Kennebec County, Maine

Randall A. Liberty, Sheriff

Chief Everett B. Flannery, Jr.

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

Captain Richard Wurlpel
Corrections Administra-
tor
115 State Street
Augusta, Maine 04330
Telephone (207) 623-2270
Fax (207) 621-0663

January 19, 2010

The Kennebec County Sheriff's Office continues to proudly serve the citizens of Kennebec County. The Sheriff's Office has a long history of service, dating back to 1799. Our agency provides a multitude of services, including Law Enforcement, Corrections, Court Security and Civil Service.

In 2009, Deputy Sheriffs responded to 27,768 calls for service. We answered 312 calls for service in complaints involving domestic violence; 1,267 motor vehicle accidents; 232 burglaries and 132 K-9 calls. We also managed, on average, 179 registered sex offenders.

During the past year, our Correctional Facility managed 3,525 inmates. The offenses committed include everything from Burglaries to Homicides. Substance abuse and the proper treatment of citizens with mental illness continue to be two primary concerns at the Correctional Facility.

Inmates at the Kennebec County Correctional Facility are required to work. Throughout 2009, inmates worked 92,941 hours, valued at approximately \$568,830. Inmates that are considered to be a risk to the community work inside the facility cleaning and cooking, others are supervised on outside projects. Our inmates raised 45,000 pounds of produce for the inmate kitchen and area food pantries in 2009. In 2009, inmates provided enhanced sanitation at many schools, reducing our students' exposure to the H1N1 virus.

I am committed to providing innovative programs to reduce crimes, assist victims and to provide an enhanced public safety. I acknowledge the ever-growing opiate addiction problem and have committed to partnerships at the Federal, State and Local levels to combat this problem. Our approach is aggressive enforcement, education and treatment for those afflicted.

I am committed to providing the 122,000 citizens of Kennebec County with progressive and professional Law Enforcement and Correctional Services. I welcome any comments or suggestions, which improve our service to the citizens of Kennebec County.

Randall A. Liberty
Sheriff, Kennebec County

GENERAL GOVERNMENT

Appropriated Funds

SELECTMEN

		\$16,500.00
Stipends	\$16,500.00	\$16,500.00
	TOTAL EXPENDITURE	\$16,500.00
	UNEXPENDED BALANCE	\$0.00

Appropriated Funds

ADMINISTRATION

		\$260,216.00
Contracted Services	\$12,134.42	
Insurance	\$12,134.00	
Miscellaneous/unclassified	\$2,473.48	
Personnel	\$60,453.24	
Personnel Expenses	\$83,989.32	
Purchases	\$1,246.75	
Repairs and Maintenance	\$40,873.39	
Supplies	\$9,566.29	
Utilities	\$10,672.26	
	TOTAL EXPENDITURE	\$233,543.15
	UNEXPENDED BALANCE	\$26,672.85

Appropriated Funds

SUPPORT SERVICES

		\$37,595.00
Personnel	\$35,087.13	
	TOTAL EXPENDITURE	\$35,087.13
	UNEXPENDED BALANCE	\$2,507.87

Appropriated Funds

ASSESSOR

		\$ 33,375.00
Personnel	\$31,974.11	
	TOTAL EXPENDITURE	\$31,974.11
	UNEXPENDED BALANCE	\$1,400.89

BOARD OF APPEALS**Appropriated Funds****\$ 100.00****TOTAL EXPENDITURE**

 \$0.00**UNEXPENDED BALANCE** **\$100.00****CODE ENFORCEMENT****Appropriated Funds****\$ 43,233.00**

Personnel \$38,812.02

Personnel Expenses \$110.00

TOTAL EXPENDITURE

 \$38,922.02**UNEXPENDED BALANCE** **\$4,310.98****PLANNING BOARD****Appropriated Funds****\$9,395.00**

Miscellaneous/Unclassified \$595.08

Personnel \$4,562.64

Personnel Expenses \$120.00

Purchases \$1,172.40

Supplies \$1,167.66

TOTAL EXPENDITURE

 \$7,617.78**UNEXPENDED BALANCE** **\$1,777.22****TOWN CLERK****Appropriated Funds****\$35,505.00**

Miscellaneous/Unclassified \$1,111.76

Personnel \$27,716.72

Preservation of Town Records \$4,426.84

Supplies \$61.07

TOTAL EXPENDITURE

 \$33,316.39**UNEXPENDED BALANCE** **\$2,188.61**

ELECTIONS		Appropriated Funds
		\$8,215.00
Miscellaneous/Unclassified	\$94.00	
Personnel	\$2,336.30	
Supplies	\$705.36	
	TOTAL EXPENDITURE	\$3,135.66
	UNEXPENDED BALANCE	\$5,079.34

FINANCE		Appropriated Funds
		\$43,165.00
Personnel	\$34,586.67	
Professional Services	\$6,942.44	
	TOTAL EXPENDITURE	\$41,529.11
	UNEXPENDED BALANCE	\$1,635.89

LEGAL SERVICES		Appropriated Funds
		\$50,000.00
Legal Services	\$17,214.80	
	TOTAL EXPENDITURE	\$17,214.80
	UNEXPENDED BALANCE	\$32,785.20

LONG RANGE PLANNING		Appropriated Funds
		\$6,100.00
Community Events	\$8,509.42	
	TOTAL EXPENDITURE	\$8,509.42
	OVERDRAFT	-\$2,409.42

CONSERVATION COMMISSION		Appropriated Funds
		\$ 8,375.00
Contracted Services	\$3,052.95	
Miscellaneous/Unclassified	\$121.00	
Personnel Expenses	\$127.35	
Purchases/Equipment	\$3,432.50	
Supplies	\$275.00	
	TOTAL EXPENDITURE	\$7,008.80
	UNEXPENDED BALANCE	\$1,366.20

PUBLIC SAFETY

AMBULANCE **Appropriated Funds**
\$ 19,720.00

Ambulance Service	\$19,720.00	TOTAL EXPENDITURE	\$19,720.00
		UNEXPENDED BALANCE	\$0.00

ANIMAL CONTROL **Appropriated Funds**
\$ 8,077.00

Contracted Services	\$3,401.72		
Personnel	\$370.00		
Personnel Expenses	\$573.18		
Supplies	\$145.53		
Telephone	\$128.70		
		TOTAL EXPENDITURE	\$4,619.13
		UNEXPENDED BALANCE	\$3,457.87

COBBOSSEE DAM **Appropriated Funds**
\$ 2,800.00

Personnel	\$800.00		
Maintenance	\$96.00		
		TOTAL EXPENDITURE	\$896.00
		UNEXPENDED BALANCE	\$1,904.00

EMERGENCY PREPAREDNESS **Appropriated Funds**
\$ 100.00

Stipend	\$100.00		
		TOTAL EXPENDITURE	\$100.00
		UNEXPENDED BALANCE	\$0.00

E911 SERVICE **Appropriated Funds**
\$24,232.00

Dispatching	\$4,358.00		
PSAP Service	\$6,162.50		
		TOTAL EXPENDITURE	\$10,520.50
		UNEXPENDED BALANCE	\$13,711.50

FIRE DEPARTMENT**Appropriated Funds**
\$ 59,227.00

Contracted Services	\$130.00
Insurance	\$3,134.00
Miscellaneous/Unclassified	\$2,662.01
Personnel	\$17,706.43
Training	\$886.74
Equipment Purchases	\$4,310.92
Uniforms	\$3,021.90
Repairs and Maintenance	\$6,668.10
Supplies	\$987.72
Utilities	\$11,972.58

TOTAL EXPENDITURE	\$51,480.40
UNEXPENDED BALANCE	\$7,746.60

HYDRANT RENTALS**Appropriated Funds**
\$ 35,880.00

Augusta Water District	\$34,320.00
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TOTAL EXPENDITURE	\$34,320.00
UNEXPENDED BALANCE	\$1,560.00

STREET LIGHTS**Appropriated Funds**
\$ 16,600.00

Street Lights	\$14,068.20
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TOTAL EXPENDITURE	\$14,068.20
UNEXPENDED BALANCE	\$2,531.80

ROADS AND HIGHWAYS**ADMINISTRATION****Appropriated Funds**
\$ 14,800.00

Advertising	\$461.24
Personnel	\$934.71

TOTAL EXPENDITURE	\$1,395.95
UNEXPENDED BALANCE	\$13,404.05

SUMMER ROADS**Appropriated Funds**
\$ 332,200.00

Repairs and Maintenance	\$294,461.03
Supplies	\$16,930.81

TOTAL EXPENDITURE	\$311,391.84
UNEXPENDED BALANCE	\$20,808.16

WINTER ROADS**Appropriated Funds****\$ 245,803.00**

Snowplow Contract	\$221,715.13
Insurance	\$3,949.00
Supplies	\$9,993.44
Utilities	\$322.57

TOTAL EXPENDITURE	\$235,980.14
UNEXPENDED BALANCE	\$9,822.86

SANITATION**SOLID WASTE****Appropriated Funds****\$ 41,975.00**

Hatchill Contract	\$36,975.00
Town Clean Up	\$1,232.50

TOTAL EXPENDITURE	\$38,207.50
UNEXPENDED BALANCE	\$3,767.50

RECREATION/LEISURE**ADMINISTRATION****Appropriated Funds****\$ 29,004.00**

Personnel	\$16,529.87
Supplies	\$2,389.77
Adult Programs	-\$527.00
Field Trips	\$2,513.45
Outside Service	\$1,450.00

TOTAL EXPENDITURE	\$22,356.09
UNEXPENDED BALANCE	\$6,647.91

RECREATION MAINTENANCE**Appropriated Funds****\$ 11,665.00**

Ball Fields	\$2,225.00
Miscellaneous	\$149.00
Mowing	\$5,985.00
Playground	\$39.47
Supplies	\$690.00
Portable Toilets	\$570.00

TOTAL EXPENDITURE	\$9,658.47
UNEXPENDED BALANCE	\$2,006.53

ORGANIZATIONS

KENNEBEC LAND TRUST		Appropriated Funds
		\$ 250.00
Dues	\$250.00	
	TOTAL EXPENDITURE	\$250.00
	UNEXPENDED BALANCE	\$0.00
 KVCOG		 Appropriated Funds
		\$ 4,892.00
Dues	\$4,892.00	
	TOTAL EXPENDITURE	\$4,892.00
	UNEXPENDED BALANCE	\$0.00
 MAINE MUNICIPAL ASSOCIATION		 Appropriated Funds
		\$ 3,092.00
Dues	\$3,047.00	
	TOTAL EXPENDITURE	\$3,047.00
	UNEXPENDED BALANCE	\$45.00
 WINTHROP AREA CHAMBER OF COMMERCE		 Appropriated Funds
		\$ 105.00
Dues	\$80.00	
	TOTAL EXPENDITURE	\$80.00
	UNEXPENDED BALANCE	\$25.00
 YACHT CLUB		 Appropriated Funds
		\$600.00
Dues	\$600.00	
	TOTAL EXPENDITURE	\$600.00
	UNEXPENDED BALANCE	\$0.00

MANCHESTER ORGANIZATIONS

ORGANIZATIONS		Appropriated Funds
		\$1,900.00
Boy Scout Troop #622	\$500.00	
Healthy Futures	\$400.00	
	TOTAL EXPENDITURE	\$900.00
	UNEXPENDED BALANCE	\$1,000.00

SOCIAL SERVICE AGENCIES

AGENCIES		Appropriated Funds
		\$3,000.00
Augusta Food Bank	\$250.00	
Big Brothers/Big Sisters	\$200.00	
Family Violence	\$350.00	
Hospice of Kennebec Valley	\$200.00	
Kennebec Community Action	\$100.00	
KV Mental Health Association	\$1,000.00	
Senior Spectrum	\$350.00	
Bread of Life	\$250.00	
Crisis & Counseling	\$200.00	
	TOTAL EXPENDITURE	\$2,900.00
	UNEXPENDED BALANCE	\$100.00

UNCLASSIFIED

SPECIAL ASSESSMENTS		Appropriated Funds
		\$ 363,901.31
Cobbossee Watershed	\$21,533.24	
County Taxes	\$285,016.53	
First Park	\$30,576.72	
Overlay	\$4,622.12	
	TOTAL EXPENDITURE	\$341,748.61
	UNEXPENDED BALANCE	\$22,152.70

CEMETERIES

EXPENSES AND MAINTENANCE

Appropriated Funds
\$ 15,000.00

Administration	\$56.00		
Mowing	\$4,555.00		
Tree/Brush Control	\$1,825.00		
Miscellaneous	\$409.00		
Supplies	\$476.06		
		TOTAL EXPENDITURE	\$7,321.06
		UNEXPENDED BALANCE	\$7,678.94

GENERAL ASSISTANCE

GENERAL ASSISTANCE

Appropriated Funds
\$ 2,000.00

Heating oil	\$1,160.00		
Food/Household Supplies	\$109.00		
		TOTAL EXPENDITURE	\$1,269.00
		UNEXPENDED BALANCE	\$731.00

CAPITAL IMPROVEMENTS

CIP

Appropriated Funds
\$ 85,168.76

Cobbossee Dam	\$50,000.00		
Vehicles	\$20,000.00		
Town Office Equipment	\$8,253.12		
		TOTAL EXPENDITURE	\$78,253.12
		UNEXPENDED BALANCE	\$6,915.64

DEBT SERVICE

DEBT SERVICE		Appropriated Funds
		\$ 165,185.00
Drum Property Principal	\$93,3	
Drum Property Interest	\$58,9	
	TOTAL EXPEN-	<u>\$152,354.44</u>
	UNEXPENDED	\$12,830.56

EDUCATION

EDUCATION EXPENSES		Appropriated Funds
		\$ 3,454,576.00
Manchester Elemenetary	\$1,90	
	4,738.	
CSD#10	\$1,61	
	8,632.	
	TOTAL EXPEN-	<u>\$3,523,370.27</u>
	OVERDRAFT	-\$68,794.27

DOG REGISTRATIONS

Proceeds from Registrations	\$2,248.00
Paid to State of Maine Animal Welfare	\$2,248.00

HUNTING AND FISHING LICENCES

Proceeds from Licenses	\$12,409.25
Paid to Inland Fish & Wildlife	\$12,409.25

REGISTRATIONS - ATV

Proceeds from Registrations	\$2,676.00
Paid to Inland Fish & Wildlife	\$2,676.00

REGISTRATIONS - AUTOMOBILIES

Proceeds from Registrations	\$105,963.49
Proceeds from Titles	\$4,947.00
Paid to Bureau of Motor Vehicles	\$110,910.49

REGISTRATIONS - BOATS

Proceeds from Registrations	\$13,244.00
Paid to Inland Fish & Wildlife	\$13,244.00

REGISTRATIONS - SNOWMOBILES

Proceeds from Registrations	\$5,575.00
Paid to Inland Fish & Wildlife	\$5,575.00

SALES TAX - ATV'S

Proceeds from Sales Tax	\$160.00
Paid to Inland Fish & Wildlife	\$160.00

SALES TAX - AUTOMOBILES

Proceeds from Sales Tax	\$33,725.25
Paid to Bureau of Motor Vehicles	\$33,725.25

SALES TAX - SNOWMOBILES

Proceeds from Sales Tax	\$2,235.00
Paid to Inland Fish & Wildlife	\$2,235.00

CEMETERY TRUST FUND

Balanced Carried Forward	\$17,829.43
Interest	\$43.38
	<hr/>
Balance	\$17,872.81

RESERVED FOR CASTLETOWN

Balanced Carried Forward	\$5,206.27
Maintenance	\$690.00
	<hr/>
	\$4,516.27
Interest	\$7.35
	<hr/>
Balance	\$4,523.62

RESERVED FOR COBBOSSEE DAM

Beginning Balance	\$103,444.28
Per Town Meeting	\$50,000.00
	<hr/>
	\$153,444.28
Interest	\$1,062.14
	<hr/>
Balance	\$154,506.42

RESERVED FOR CONSERVATION

Beginning Balance	\$10,615.14
Funds from Wood Harvesting	\$8,051.61
	<hr/>
	\$18,666.75
Interest	\$38.41
	<hr/>
Balance	\$18,705.16

RESERVED FOR FIRE TRUCK

Balanced Carried Forward	\$42,355.04
Per Town Meeting	\$20,000.00
	<hr/>
	\$62,355.04
Interest	\$112.25
	<hr/>
Balance	\$62,467.29

RESERVED WOOD ACCOUNT - KSB

Balanced Carried Forward	\$82,995.89
Funds from Wood Harvesting	\$16,666.46
	<hr/>
	\$99,662.35
Interest	\$1,708.75
	<hr/>
Balance	\$101,371.10

SPECIAL PROJECTS/GORHAM SAVINGS

Beginning Balance	\$0.00
Bond for New Fire Station	\$1,600,000.00
Construction Cost as of 6/30/09	\$1,369,340.32
	<hr/>
	\$230,659.68
Interest	\$11,609.67
	<hr/>
Balance	\$242,269.35

REPORT OF THE TREASURER

Taxes Collected for 2010	\$3,351.01
Taxes Collected for 2009	\$3,662,599.73
Taxes Collected for 2008	\$271.43
Taxes Collected for 2007	\$6,430.74
Liens Collected for 2009	\$884.48
Liens Collected for 2008	\$54,027.24
Liens Collected for 2007	\$19,545.95
Liens Collected for 2006	\$1,591.70
Personal Property 2010	\$38.40
Personal Property 2009	\$65,768.38
Personal Property 2008	\$1,364.75
Personal Property 2007	\$243.40
Personal Property 2006 & Prior	\$204.75

TOTAL \$3,816,321.96

Interest & Cost	\$21,425.44
Town Agent Fees	\$10,015.25
Excise Tax - Vehicles	\$455,650.20
Excise Tax - Boats	\$6,574.40
New Business Permits	\$145.00
Vital Records	\$1,400.00
Voting Lists	\$20.00
Bank Interest/Fees	\$9,408.77
Interest on Reserves	\$2,939.24
Interest on Special Projects	\$13,231.89
Apple Fest Revenue	\$6,245.00
TOTAL	\$527,055.19

ANIMAL CONTROL FEES

Animal Control Fees	\$778.00
Agent Fees	\$574.00
Late Fees	\$345.00
Impound Fees	\$145.00
TOTAL	\$1,842.00

MISCELLANEOUS REVENUE

Cemetery Trust Accounts/Sale of Lots	\$400.00
First Park	\$9,836.61
Insurance Reimbursement	\$1,875.00
Miscellaneous	\$4,690.63
Mowing Reimbursement	\$4,500.00
Revenues from wood harvesting	\$27,773.87
TOTAL	\$49,076.11

PLANNING BOARD

Building Permits	\$3,484.70
Demolition Permits	\$25.00
Junkyard Permits	\$100.00
Mining Permits	\$200.00
Miscellaneous	\$5,500.00
Paving Permits	\$25.00
Plumbing Permits	\$1,472.25
Zoning Ordinances	\$25.00
TOTAL	\$10,831.95

SUMMER RECREATION

Registration Fees	\$6,775.00
Swimming Fees	\$575.00
Early/Late Drop Off Fees	\$675.00
Late Registration Fee	\$140.00
TOTAL	\$8,165.00

STATE OF MAINE REIMBURSEMENTS

Highway Block Grant	\$37,844.00
Homestead	\$68,243.00
General Assistance	\$534.50
Snowmobile Registration Reimbursement	\$1,668.24
State Park Fee Sharing	\$1,556.29
State Revenue Sharing	\$183,681.08
Tree Growth	\$2,819.23
TOTAL	\$296,346.34

EDUCATION REVENUE

Education Revenue	\$801,243.04
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2009 OUTSTANDING REAL ESTATE TAXES

*	Adams, Michael & Linda/Buckwood Road Association	\$53.51
*	Adams, Michael	\$3,441.83
*	Adams, Sharlene-Lynn M.	\$812.35
	Ballard, Jason G. & Michelle	\$227.55
	Bickford, James	\$949.98
	Brawn, Paul R.	\$3,161.63
*	Buck, Elaine	\$356.59
*	Cavanaugh, Ann M. & Thomas G.	\$961.64
*	Chick, Cynthia B. & Doiron, Wesley J.	\$721.99
	Chick, Cynthia B. & Doiron, Wesley J.	\$51.49
*	Choate, Thomas	\$2,736.64
	Cram, Cecil F. & Louise	\$902.76
	Cram, David & Caroline R.	\$1,384.99
	Cram, Rose	\$924.42
*	Cram, Stanley Jr. & Linda	\$916.21
*	Cunningham, Ryan	\$359.55
*	Curtis, Barbara L.	\$215.65
	Dagneau, Michelle L.	\$22.04
	Damren, Erica	\$4,407.03
*	Desano, Joan, Trustee of the Desano Trust	\$1,072.08
	Dumas, R.& P. Trustee-Dumas Family Trust	\$1,627.82
	Ellis, Line G.	\$1,510.06
	Farrington, Harry C. Heirs of	\$289.03
*	Ferran, Andrew & Shannon	\$2,645.78
*	Fiazuddin, Ajaz & Fatima	\$344.79
	Flanders, Eric	\$1,922.81
	Foster, Robert & Brenda	\$93.86
	Foster, Dorothy	\$808.76
*	Hall, Scott J.	\$2,794.33
*	Hentschel, Lisa	\$1,366.76
*	Hentschel, Lisa & Christopher	\$3,585.93
	Jurczak, James F. & Francis	\$6,253.47
*	Kennebec Mortgage Corporation	\$1,263.21
	Knowles, Grant M.	\$132.86
	Knowles, Herman Jr.	\$3,436.00

	Leclair, Andrew T.	\$2,153.69
	Leclair, Andrew T.	\$26.01
	Leclair, Andrew T.	\$329.97
	Linton, Linda A.	\$1,014.32
*	Michaud, Ricky L.	\$1,699.70
	Moore, Donna L.	\$148.40
	Naiman, Frank R.	\$7,303.40
*	Norton, Harold & Jeannie	\$182.03
*	Norton, Harold & Jeannie	\$282.90
*	Norton, Jeannie	\$215.65
*	O'Connor, John Jr., Trustee of Elizabeth O'Connor Trust	\$6,333.71
*	P & F Real Estate, LLC	\$1,971.37
*	P.A. Corpe Trustee, Summerhaven Preservation Trust	\$227.75
*	Plummer, Mark & Alison E.	\$2,995.56
*	Plummer, Mark & Alison E.	\$639.93
*	Quirion, Paul & Tamela	\$1,914.05
	Richard, Gary .	\$2,116.03
	Robinson, Steven S.	\$1,362.72
*	Roy, Steven	\$361.50
*	Roy, Steven	\$2,003.66
	Sawyer, Edith	\$1,057.43
*	Strout, Leon S. & Therese	\$1,494.93
*	Thompson, Bruce	\$1,684.91
	Timms, Lewis B., Jr.	\$355.52
*	U.S Bank National Association	\$731.13
*	Violette, Leo J. & Rina T.	\$174.36
*	Violette, Ronald S.	\$279.55
	Wheeler, Fred	\$3,169.56
*	Wheeler, Terry J. & Robyn D.	\$1,293.99
*	Whitten, Craig	\$26.01
	TOTAL OUTSTANDING	\$95,305.14

2008 OUTSTANDING REAL ESTATE TAXES

*	Adams, Michael	\$1,470.42
	Bickford, James	\$885.55
*	Cram, Cecil F. & Louise	\$486.61
*	Cram, David & Caroline R.	\$1,293.44
	Cram, Rose	\$862.28
*	Cram, Stanley H. & Linda	\$855.37
*	Cunningham, Ryan	\$248.44
*	Damren, Erica	\$2,868.68
*	Dumas, R.& P. Trustee-Dumas Family Trust	\$915.67
*	Ellis, Line G.	\$249.06
	Foster, Robert & Brenda	\$166.22
	Foster, Dorothy	\$859.83
*	Jurczak, James F. & Francis	\$1,518.01
*	Kennebec Mortgage Corporation	\$358.55
*	Knowles, Grant M.	\$141.73
*	Knowles, Herman Jr.	\$3,149.75
*	Michaud, Ricky L.	\$1,853.95
*	Moore, Donna L.	\$155.59
*	O'Connor, John Jr., Trustee of Elizabeth O'Connor Trust	\$3,375.29
	Richard, Gary L.	\$1,947.42
*	Robinson, Steven S.	\$917.77
*	Roy, Steven	\$187.90
*	Roy, Steven	\$919.51
*	Sawyer, Edith	\$470.92
	Timms, Lewis B., Jr.	\$349.82
	TOTAL OUTSTANDING	\$26,507.78

2007 OUTSTANDING REAL ESTATE TAXES

*	Cram, Rose	\$847.94
	Foster, Robert & Brenda	\$164.80
	Foster, Dorothy	\$845.53
*	Richard, Gary	\$488.54
	TOTAL OUTSTANDING	\$2,346.81

2006 OUTSTANDING REAL ESTATE TAXES

	Foster, Dorothy	\$734.35
	TOTAL OUTSTANDING	\$734.35

2009 OUTSTANDING PERSONAL TAXES

	Benedict, Ron	\$44.80
	Catalina Health Resource, Inc.	\$4.43
	Clark Marine	\$172.80
	East Meets West Hypnotherapy	\$12.80
	Lakeside Orchards, Inc.	\$128.64
*	Leighton, Dwight A. & Theresa L.	\$4.33
	Manchester Donut, LLC	\$349.65
	Mulligan's Enterprises	\$662.94
	Northeast Amusement	\$243.20
	Pushard's Karate	\$25.60
	Radio City	\$3.44
	Split Endz	\$37.12
	Treasure Equestrian Comm. Ctr., Inc.	\$185.54
	Wheeler, Fred	\$61.44
	TOTAL OUTSTANDING	\$1,936.73

2008 OUTSTANDING PERSONAL TAXES

All About Me	\$499.96
Benedict, Ron	\$40.60
Clark Marine	\$156.60
Northeast Amusement	\$215.76
Patient Referral Services	\$69.60
Pushard's Karate	\$23.20
Split Endz	\$23.20
Wheeler, Fred	\$54.52
TOTAL OUTSTANDING	\$1,083.44

2007 OUTSTANDING PERSONAL TAXES

Benedict, Ron	\$40.25
Clark Marine	\$99.14
Keystone Auto Parts	\$174.13
LJ's Kids Closet	\$12.70
Patient Referral Services	\$69.00
Splitz Endz	\$4.60
The Wicked Bean LLC	\$85.68
Wheeler, Fred	\$51.75
TOTAL OUTSTANDING	\$537.25

2006 OUTSTANDING PERSONAL TAXES

Benedict, Ron	\$32.70
Patient Referral Services	\$65.40
Unified Merchant Services, Inc.	\$0.82
Wheeler, Fred	\$68.67
TOTAL OUTSTANDING	\$167.59

2005 OUTSTANDING PERSONAL TAXES

Benedict, Ron	\$43.89
Libby, Vernon B. & Bruce V.	\$25.94
TOTAL OUTSTANDING	\$69.83

2004 OUTSTANDING PERSONAL TAXES

Benedict, Ron	\$47.57
Hilltop Ski & Bike	\$43.99
Libby, Vernon B. & Bruce V.	\$25.78
Manchester Pet Care	\$13.88
TOTAL OUTSTANDING	\$131.22

2003 OUTSTANDING PERSONAL TAXES

Benedict, Ron	\$51.06
Green Acres Landscaping, Inc.	\$349.21
Libby, Vernon B. & Bruce V.	\$28.59
PFG Golf	\$2,517.95
TOTAL OUTSTANDING	\$2,946.81

2002 OUTSTANDING PERSONAL TAXES

ERA Excel	\$94.99
Green Acres Landscaping	\$264.11
Libby, Vernon B. & Bruce V.	\$32.44
Professional Leasing	\$20.81
PFG Golf	\$3,120.68
Servpro	\$595.20
TOTAL OUTSTANDING	\$4,128.23

2001 OUTSTANDING PERSONAL TAXES

ERA Excel	\$94.99
Green Acres Landscaping, Inc.	\$264.11
Libby, Vernon B. & Bruce V.	\$32.44
Professional Leasing	\$20.81
PFG Golf	\$3,120.68
Servpro	\$124.89
TFC Textron	\$694.94
TOTAL OUTSTANDING	\$4,352.86

* Indicates paid after June 30, 2009

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INDEPENDENT AUDITORS' REPORT ON STATE REQUIREMENTS

September 11, 2009

Board of Selectmen
Town of Manchester
Manchester, Maine

We have audited the financial statements of the Town of Manchester, Maine for the year ended June 30, 2009 and have issued our report thereon dated September 11, 2009. Our audit was made in accordance with auditing standards generally accepted in the United States of America and applicable state and federal laws relating to financial and compliance audits and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In connection with our audit, we reviewed the budgetary controls that are in place, and have reviewed the annual financial report that was submitted to the Department for accuracy. In addition we have reviewed quarterly EF-U-415 reports for the year ended June 30, 2009 and the Town's compliance with applicable provisions of the Maine Finance Act as noted under MRSA Title 20A, section 6051 as we considered necessary in obtaining our understanding.

The results of our procedures indicate that with respect to the items tested, the Town of Manchester, Maine, complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Town of Manchester, Maine was in noncompliance with, or in violation of, those provisions.

Management has determined that adjustments were necessary to the fiscal books of the Town and have attached the following schedule as it relates to the reconciliation of audit adjustments to the initial annual financial data submitted to the MEDMS financial system maintained at the Town.

This report is intended solely for the information of the Board of Selectmen, management and the Department of Education. This report is not intended to be and should not be used by anyone other than the specified parties.

RHR Smith & Co.

Certified Public Accountants

Proven Expertise and Integrity

TOWN OF MANCHESTER, MAINE

RECONCILIATION OF AUDIT ADJUSTMENTS TO ANNUAL FINANCIAL DATA
 SUBMITTED TO THE MEDMS FINANCIAL SYSTEM
 FOR THE YEAR ENDED JUNE 30, 2009

	General Fund (100)	Special Revenue Funds (200)	Capital Projects Fund (300)	Totals
June 30 Balance per MEDMS financial System	\$ (126,872)	\$ 7,500	\$ -	\$ (119,372)

Revenue Adjustments:

Expenditure Adjustments:

Audited GAAP Basis Fund balance June 30	<u>\$ (126,872)</u>	<u>\$ 7,500</u>	<u>\$ -</u>	<u>\$ (119,372)</u>
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**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009**

(UNAUDITED)

The following management's discussion and analysis of Town of Manchester, Maine's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2009. Please read it in conjunction with the Town's financial statements.

Financial Statement Overview

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

Basic Financial Statements

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

Government - Wide Financial Statements

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

The Statement of Net Assets - this statement presents *all* of the government's assets and liabilities with the difference being reported as net assets.

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

Both of the above mentioned financial statements have separate columns for the two different types of town activities. The types of activities presented for the Town of Manchester are:

- *Governmental activities* – The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). Most of the Town's basic services are reported in governmental activities, which include general government, public safety, public works, education, health and sanitation, recreation and other unclassified.
- *Business-type activities* – These activities are normally intended to recover all or a significant portion of their costs through user fees and / or charges to external users for goods and / or services. These activities for the Town of Manchester include the school lunch program.

Fund Financial Statements

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

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

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

The Town of Manchester presents three columns in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances. The Town's major governmental funds are the general fund and Fire Station Project. All other funds are shown as nonmajor and are combined in the "All Non Major Funds" column on these statements.

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

Proprietary Funds: The Town of Manchester maintains one proprietary fund, the School lunch fund. These funds are used to show activities that operate more like those of commercial enterprises. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Like the government-wide financial statements, proprietary fund financial statements use the accrual basis of accounting. No reconciliation is needed between the government-wide financial statements for business-type activities and the proprietary fund financial statements.

Fiduciary Funds: These funds are used to account for resources held for the benefit of parties outside the Town of Manchester. These funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the Town's own programs. The accounting used for fiduciary funds are much like that of proprietary funds. They use the accrual basis of accounting.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and the Fund Financial Statements. The Notes to Financial Statements can be found following the Fiduciary Fund Financial Statements.

Required Supplementary Information

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

Other Supplementary Information

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

Government-Wide Financial Analysis

Our analysis below focuses on the net assets, and changes in net assets of the Town's governmental activities. The Town's total net assets for governmental funds is \$17.86 million compared to \$18.13 million in the prior year, a decrease of 1.5%. For the business-type activities total net assets are a deficit of \$(134) as compared to \$(4,219) in the prior year, an increase of 96.8%.

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 - is \$1.01 million at the end of this year for governmental activities and \$(134) for the business-type activities.

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

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
Assets:				
Current and other assets	\$ 1,857,600	\$ 1,630,855	\$ 10,102	\$ 6,216
Capital Assets	17,956,991	16,906,724	-	-
Total Assets	<u>\$ 19,814,591</u>	<u>\$ 18,537,579</u>	<u>\$ 10,102</u>	<u>\$ 6,216</u>
Liabilities:				
Current Liabilities	\$ 272,351	\$ 161,092	\$ 10,236	\$ 10,435
Long-term Debt Outstanding	1,684,335	248,009	-	-
Total Liabilities	<u>\$ 1,956,686</u>	<u>\$ 409,101</u>	<u>\$ 10,236</u>	<u>\$ 10,435</u>
Net Assets:				
Invested in Capital Assets, Net of related Debt	\$ 16,278,276	\$ 16,724,731	\$ -	\$ -
Restricted: General Fund	50,740	79,022	-	-
Special Revenues	10,091	18,887	-	-
Capital Projects	488,816	242,657	-	-
Permanent Funds	17,865	17,819	-	-
Other Net Assets	1,012,251	1,049,581	(134)	(4,219)
Total Net Assets	<u>\$ 17,858,039</u>	<u>\$ 18,132,697</u>	<u>\$ (134)</u>	<u>\$ (4,219)</u>

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

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
Revenues				
Taxes:				
Property	\$ 3,709,743	\$ 3,393,578	\$ -	\$ -
Excise	462,224	478,024	-	-
Intergovernmental	1,222,327	1,339,229	19,193	22,404
Charges for services	35,857	36,149	42,068	33,102
Miscellaneous	138,689	102,225	25	226
Total Revenues	<u>5,568,840</u>	<u>5,349,205</u>	<u>61,286</u>	<u>55,732</u>
Expenses				
Current:				
General government	474,359	515,589	-	-
Public safety	166,879	154,892	-	-
Highways and roads	833,747	921,475	-	-
Sanitation	38,208	38,445	-	-
Leisure and recreation	32,014	32,644	-	-
Organizations and social services	12,669	12,027	-	-
County tax	285,017	288,514	-	-
Education	3,579,733	3,670,338	-	-
Cobbossee watershed	21,533	20,314	-	-
First park	30,577	32,468	-	-
School lunch	-	-	74,043	68,538
Interest on long-term debt	58,986	2,825	-	-
Capital expenditures	232,558	11,713	-	-
Unallocated depreciation	56,614	10,624	-	-
Overlay	4,622	11,346	-	-
Unclassified	15,982	15,882	-	-
Total Expenses	<u>5,843,498</u>	<u>5,739,096</u>	<u>74,043</u>	<u>68,538</u>
Transfers - internal activity	-	(9,183)	16,842	9,183
Change in Net Assets	(274,658)	(389,891)	(12,757)	(3,623)
Net Assets - July 1	<u>18,132,697</u>	<u>18,531,771</u>	<u>(4,219)</u>	<u>(596)</u>
Net Assets - June 30	<u>\$ 17,858,039</u>	<u>\$ 18,132,697</u>	<u>\$ (134)</u>	<u>\$ (4,219)</u>

Revenues and Expenses

Revenues for the Town's governmental activities increased by \$219,635, while total expenses increased by \$104,402. Most of the Town's expenses were consistent with the previous year with minor increases or decreases. The biggest increase in expenses was in capital outlay.

The intergovernmental revenue for the governmental funds was decreased this year due to education subsidy and other intergovernmental education grants. However the increase in taxes more than offset this decrease to give the Town an overall increase in revenues.

The increase in expenses for the proprietary fund (school lunch) was both in food and payroll expenses. The revenue also went up, and was enough of an increase to keep the proprietary fund from having an operating loss for the current year.

Financial Analysis of the Town's Fund Statements

Governmental funds: The financial reporting focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information may be useful in assessing the Town's financial requirements. In particular, unreserved fund balance may serve as a useful measure of a government's financial position at the end of the year, and the net resources available for spending.

Table 3
Town of Manchester, Maine
Fund Balances - Governmental Funds
June 30,

	2009	2008
Major Funds:		
General Fund:		
Designated	\$ 62,195	\$ 79,022
Undesignated	880,006	953,278
Total Major Funds	\$ 942,201	\$ 1,032,300
Nonmajor Funds:		
Special Revenue funds	\$ 10,091	\$ 18,887
Capital Projects funds	336,712	242,657
Permanent funds	17,865	17,819
Total Nonmajor Funds	\$ 364,668	\$ 279,363

The general fund total fund balance decreased by \$90,099 over the prior fiscal year. The other major fund balances increased by \$152,104, while non-major fund balances increased by \$85,305 over the prior fiscal year. Most of the decrease in the general fund came as a result of decreased revenue collections.

Proprietary funds: The Town's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The school lunch fund had a deficit for the current year of \$(134).

Budgetary Highlights

There was significant difference between the original and final budget for the general fund. These differences were budget adjustments done by the town for special town meetings or adjustments to departments.

The general fund budget exceeded actual revenues by \$143,228. This was a result of most revenues not meeting budgeted projections. Intergovernmental revenue property taxes and interest income were the largest variances.

The general fund actual expenditures were under the budget by \$326,837. The following expenditures were under budget which accounts for most of the balance:

General government	\$ 77,415
Public safety	30,912
Highways and roads	190,527

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2009 the gross book value of capital assets recorded by the Town increased by \$1,492,566. Most of the increase was construction in progress in the Fire Station Project.

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

	<u>2009</u>	<u>2008</u>
Land and construction in progress	\$ 2,027,747	\$ 551,083
Buildings and improvements	491,727	317,794
Equipment, Furniture and Fixtures	144,174	226,140
Infrastructure	<u>15,293,343</u>	<u>15,811,707</u>
 Total	 <u>\$ 17,956,991</u>	 <u>\$16,906,724</u>

Debt

At June 30, 2009, the Town had \$1,570,748 in bonds outstanding versus \$64,109 last year. The increase was a result of the issuance of the Fire Station Project bond in the amount of \$1,600,000 as shown in Note 5 of the financial statements.

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. The School Department needs to address the deficit fund balance.

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.

TOWN OF MANCHESTER, MAINE

STATEMENT OF NET ASSETS
JUNE 30, 2009

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets:			
Cash	\$ 1,679,816	\$ 5,985	\$ 1,685,801
Accounts receivable (net allowance for uncollectibles):			
Taxes	13,786	-	13,786
Liens	117,188	-	117,188
Other	36,708	1,259	37,967
Inventory	-	2,858	2,858
Due from other funds	3,081	-	3,081
Total current assets	<u>1,850,579</u>	<u>10,102</u>	<u>1,860,681</u>
Noncurrent assets:			
Capital assets:			
Land, infrastructure, and other assets not being depreciated	2,027,747	-	2,027,747
Buildings and vehicles net of accumulated depreciation	15,929,244	-	15,929,244
Total noncurrent assets	<u>17,956,991</u>	<u>-</u>	<u>17,956,991</u>
TOTAL ASSETS	<u>\$ 19,807,570</u>	<u>\$ 10,102</u>	<u>\$ 19,817,672</u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 20,905	\$ 7,155	\$ 28,060
Accrued Expenses	130,406	-	130,406
Due to other funds	-	3,081	3,081
Prepaid taxes	3,386	-	3,386
Other liabilities	1,698	-	1,698
Current portion of long-term obligations	108,801	-	108,801
Total current liabilities	<u>265,196</u>	<u>10,236</u>	<u>275,432</u>
Noncurrent liabilities			
Noncurrent portion of long-term obligations:			
Bonds payable	1,476,842	-	1,476,842
Capital lease payable	93,072	-	93,072
Accrued compensated absences	114,421	-	114,421
Total noncurrent liabilities	<u>1,684,335</u>	<u>-</u>	<u>1,684,335</u>
TOTAL LIABILITIES	<u>1,949,531</u>	<u>10,236</u>	<u>1,959,767</u>
NET ASSETS			
Invested in capital assets, net of related debt	16,278,276	-	16,278,276
Restricted:			
General Fund	50,740	-	50,740
Special Revenue Fund	10,091	-	10,091
Capital Projects Fund	488,816	-	488,816
Permanent Fund	17,865	-	17,865
Unrestricted	1,012,251	(134)	1,012,117
TOTAL NET ASSETS	<u>17,858,039</u>	<u>(134)</u>	<u>17,857,905</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 19,807,570</u>	<u>\$ 10,102</u>	<u>\$ 19,817,672</u>

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

TOWN OF MANCHESTER, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2009

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	\$ 474,359	\$ 27,692	\$ -	\$ -	\$ (446,667)	\$ -	\$ (446,667)
Public safety	166,879	-	-	-	(166,879)	-	(166,879)
Highways and roads	833,747	-	37,844	-	(795,903)	-	(795,903)
Sanitation	38,208	-	-	-	(38,208)	-	(38,208)
Leisure and recreation	32,014	8,165	-	-	(23,849)	-	(23,849)
Organizations and social services	12,669	-	535	-	(12,134)	-	(12,134)
Unclassified	15,982	-	-	-	(15,982)	-	(15,982)
Education	3,579,733	-	663,797	-	(2,915,936)	-	(2,915,936)
Cobbossee watershed	21,533	-	-	-	(21,533)	-	(21,533)
County tax	285,017	-	-	-	(285,017)	-	(285,017)
First park	30,577	-	-	-	(30,577)	-	(30,577)
Capital expenditures	232,558	-	-	-	(232,558)	-	(232,558)
Overlay	4,622	-	-	-	(4,622)	-	(4,622)
Interest on Debt service	58,986	-	-	-	(58,986)	-	(58,986)
Unallocated depreciation	56,614	-	-	-	(56,614)	-	(56,614)
Total governmental activities	5,843,498	35,857	702,176	-	(5,105,465)	-	(5,105,465)
Business-type activities:							
School Lunch	74,043	42,068	19,193	-	-	(12,782)	(12,782)
Total business-type activities	74,043	42,068	19,193	-	-	(12,782)	(12,782)
Total government	5,917,541	77,925	721,369	-	(5,118,247)	(12,782)	(5,118,247)

STATEMENT B (CONTINUED)

TOWN OF MANCHESTER, MAINE

STATEMENT OF ACTIVITIES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2009

	<u>Governmental Activities</u>	<u>Business- type Activities</u>	<u>Total</u>
Changes in net assets:			
Net (expense) revenue	<u>(5,105,465)</u>	<u>(12,782)</u>	<u>(5,118,247)</u>
General revenue:			
Taxes			
Property taxes, levied for general purposes	3,709,743	-	3,709,743
Excise taxes, levied for general purposes	462,224	-	462,224
Grants and contributions not restricted to specific programs	520,151	-	520,151
Miscellaneous	138,689	25	138,714
Other transfers	-	16,842	16,842
Total general revenue and transfers	<u>4,830,807</u>	<u>16,867</u>	<u>4,847,674</u>
Change in net assets	(274,658)	4,085	(270,573)
NET ASSETS - JULY 1, 2008	<u>18,132,697</u>	<u>(4,219)</u>	<u>18,128,478</u>
NET ASSETS - JUNE 30, 2009	<u>\$ 17,858,039</u>	<u>\$ (134)</u>	<u>\$ 17,857,905</u>

STATEMENT C

TOWN OF MANCHESTER, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2009

	General Fund	Fire Station Project	All Nonmajor Funds	Total
ASSETS				
Cash	\$ 1,078,108	\$ 242,270	\$ 359,438	\$ 1,679,816
Investments	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Taxes	13,786	-	-	13,786
Liens	117,188	-	-	117,188
Other	3,470	-	33,238	36,708
Due from other funds	128,273	-	10,103	138,376
TOTAL ASSETS	<u>\$ 1,340,825</u>	<u>\$ 242,270</u>	<u>\$ 402,779</u>	<u>\$ 1,985,874</u>
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts payable	\$ 17,820	\$ -	\$ 3,085	\$ 20,905
Accrued payroll and related items	130,406	-	-	130,406
Accrued compensated absences	114,421	-	-	114,421
Due to other funds	10,103	90,166	35,026	135,295
Deferred taxes	120,790	-	-	120,790
Due to other governments	1,698	-	-	1,698
Prepaid taxes	3,386	-	-	3,386
TOTAL LIABILITIES	<u>398,624</u>	<u>90,166</u>	<u>38,111</u>	<u>526,901</u>
Fund Equity				
Reserved for:				
Special Revenue funds	-	-	10,091	10,091
Capital Projects funds	-	152,104	336,712	488,816
Permanent funds	-	-	17,865	17,865
Unreserved, reported in:				
General Fund:				
Designated	62,195	-	-	62,195
Undesignated	880,006	-	-	880,006
TOTAL FUND EQUITY	<u>942,201</u>	<u>152,104</u>	<u>364,668</u>	<u>1,458,973</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 1,340,825</u>	<u>\$ 242,270</u>	<u>\$ 402,779</u>	<u>\$ 1,985,874</u>

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

TOWN OF MANCHESTER, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET ASSETS
 JUNE 30, 2009

	Total Governmental Funds
	<u> </u>
Total Fund Equity	\$ 1,458,973
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	17,956,991
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	120,790
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Bonds payable	(1,570,748)
Capital lease payable	<u>(107,967)</u>
 Net assets of governmental activities	 <u>\$ 17,858,039</u>

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

TOWN OF MANCHESTER, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2009

	General Fund	Fire Station Project	All Nonmajor Funds	Totals Governmental Funds
REVENUES				
Taxes	\$ 3,685,256	\$ -	\$ -	\$ 3,685,256
Excise taxes	462,224	-	-	462,224
Intergovernmental	1,119,868	-	102,459	1,222,327
Charges for services	35,857	-	-	35,857
Miscellaneous revenues	49,477	28,768	60,444	138,689
TOTAL REVENUES	5,352,682	28,768	162,903	5,544,353
EXPENDITURES				
Current:				
General government	474,359	-	-	474,359
Public safety	135,724	-	-	135,724
Highways and roads	492,828	-	-	492,828
Sanitation	38,208	-	-	38,208
Rec maintenance	32,014	-	-	32,014
Organizations and social services	12,669	-	-	12,669
Unclassified	12,843	-	-	12,843
Education	3,579,171	-	-	3,579,171
Cobbossee watershed	21,533	-	-	21,533
County tax	285,017	-	-	285,017
First park	30,577	-	-	30,577
Capital expenditures	96,862	1,476,664	151,598	1,725,124
Debt service:				
Principal	93,368	-	-	93,368
Interest	58,986	-	-	58,986
Overlay	4,622	-	-	4,622
TOTAL EXPENDITURES	5,368,781	1,476,664	151,598	6,997,043
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(16,099)	(1,447,896)	11,305	(1,452,690)
OTHER FINANCING SOURCES				
Proceeds from bond issuance	-	1,600,000	-	1,600,000
Transfers in	-	-	74,000	74,000
Transfers out	(74,000)	-	-	(74,000)
TOTAL OTHER FINANCING SOURCES (USES)	(74,000)	1,600,000	74,000	1,600,000
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(90,099)	152,104	85,305	147,310
FUND BALANCES - JULY 1	1,032,300	-	279,363	1,311,663
FUND BALANCES - JUNE 30	\$ 942,201	\$ 152,104	\$ 364,668	\$ 1,458,973

Notes