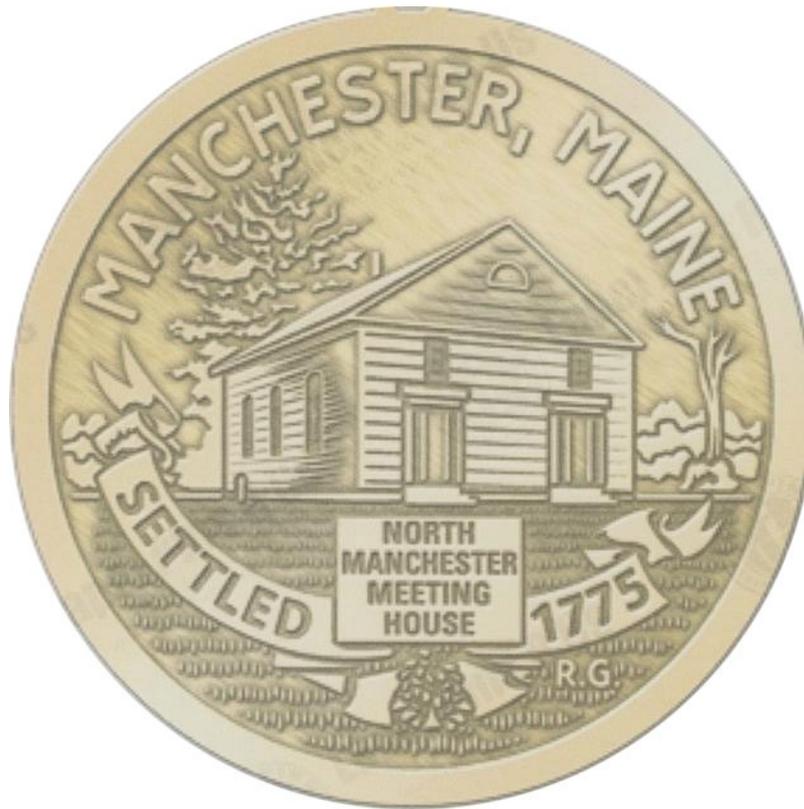


Town of
MANCHESTER



2015 Annual Report

For Fiscal year ending 06/30/2015

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OFFICE STAFF

Town Manager/Tax Collector.....E. Patrick Gilbert

Email – townmanager@manchesterme.org

Town Clerk/Registrar of Voters.....Tina L. Cagle

Email – townclerk@manchesterme.org

Treasurer.....Ann Young

Email – treasurer@manchesterme.org

Deputy Tax Collector.....Debora Southiere

Email – taxcollector@manchesterme.org

Assessors Agent.....Charles Jordan

Email – assessor@manchesterme.org

CEO/Plumbing Inspector.....Keegen Ballard

Email – ceo@manchesterme.org

E-911.....Charles Jordan

Office: 207-622-1894 fax: 207-622-1715



(Originally published in the "Forest & Park News", Fall, 1965. (George G. Loring of Manchester was an Executive Committee member, as well as the Treasurer.)

Both the history and legend of early New England show our ancestors had a firm belief in the very real presence of the Devil. Who of us does not remember reading with fascination and horror of the early witch trials, or did not hold his breath until the verdict of the "jury" was given in Benet's THE DEVIL AND DANIEL WEBSTER?

One of our lesser known legends, "The Devil's Footprints," is a well told tale of Manchester, Maine.

Many, many years ago a road building crew was laboriously working with crow-bars and ox teams to remove rocks. One very large one gave them particular trouble. Annoyed and irritated with the delay in dislodging this one rock, the boss was heard to say, "I'd give my soul to the Devil if we could find that rock over there when we come to work in the morning!" The next day they found the stone moved to where he had pointed and imbedded on it were two footprints —one normal size, about 8 inches long and normally wide — the other, at least 14 inches long, and 7 to 8 inches across. Both prints were of right feet!

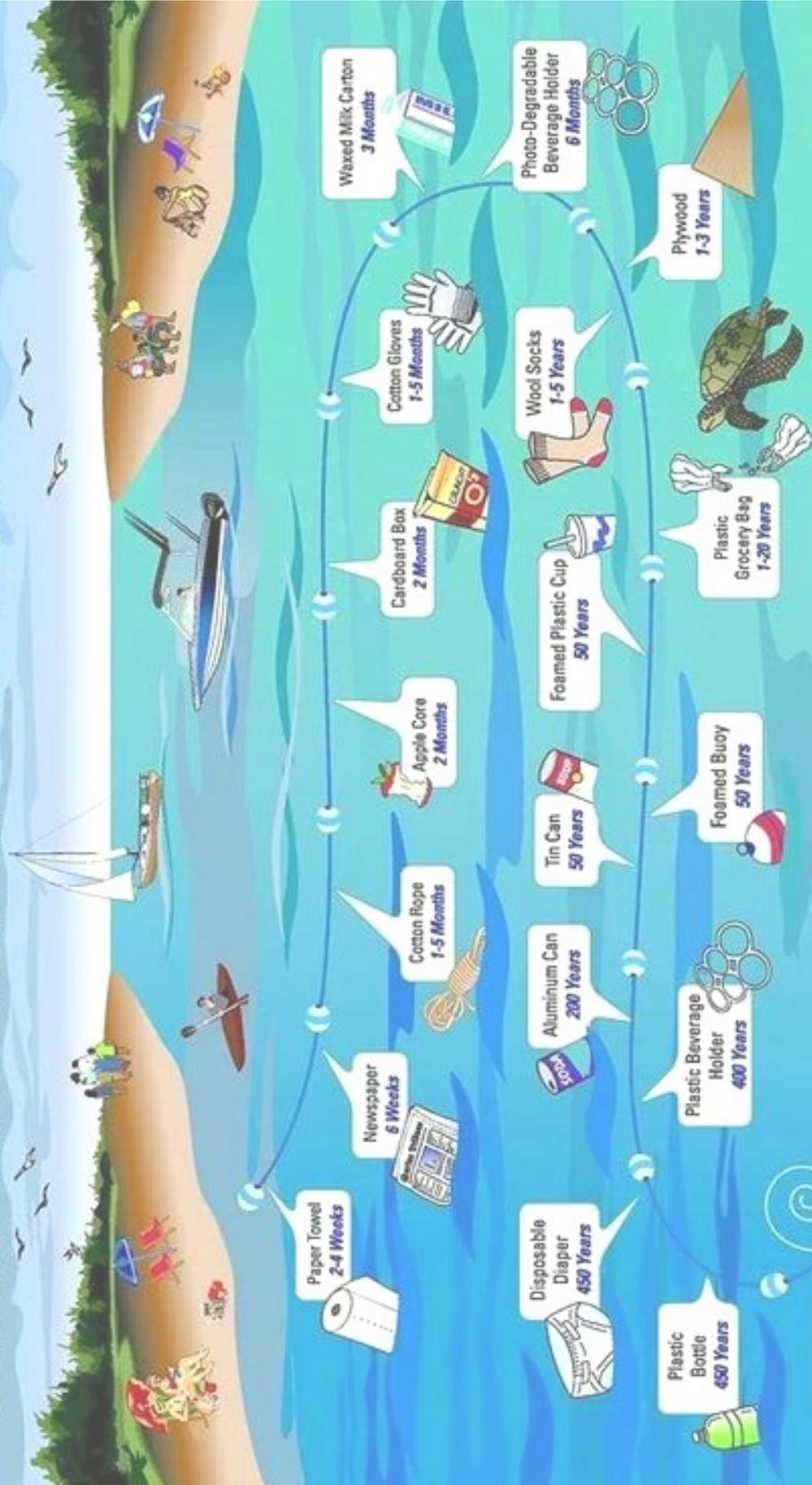
A few weeks later the boss of the crew became ill, and after a very short time died of a "strange malady." Before he died, his family heard an "animal" under his bed, but no one could see the "intruder," nor drive whatever "it" was away. After his death, the "animal" disappeared completely!

Of course, some people prefer fact to folklore. Harvard University's Department of Archeology says that the peculiar markings on the stone is an authentic petroglyph —a carving, or inscription, on a rock — deliberately inscribed there, probably by Maine Indians in a ceremonial rite at least 500 years ago. There is not another one like it east of the Mississippi.

Whichever you prefer, you can see "The Devil's Two Right Feet." in a well kept little cemetery adjacent to NEFF'S Allen Memorial Forest in Manchester, Maine.

Marine Debris from Land and Sea

In the environment a long, long time



Each year, tons of plastics and other litter are tossed into rivers, left on beaches, or dumped overboard from recreational and commercial vessels. Litter not only looks bad, but can put people and wildlife in danger. Marine debris can last a long time. Let's keep South Carolina's beaches safe and beautiful. Do your part to prevent trash from becoming marine debris. For more information, visit: http://www.scdhec.gov/environment/ocrm/outreach/marine_debris.htm



Estimated individual item time lines depend on production composition and environmental conditions.

RECYCLE

PUT RECYCLABLES
IN THE RECYCLING BIN



glass



metal and cans



plastics #1 - 7



cardboard
and cartons



paper and
newspaper



TRASH

PUT NON-RECYCLABLES IN YOUR
TRASH OR COMPOST



film plastic (plastic wrap,
bags, bubble wrap, etc.)



yard clippings
(if not composting)



dirty diapers
or cat litter



foam



food (if not
composting)



ecomaine

For a comprehensive list, please visit www.ecomaine.org.
64 Blueberry Road, Portland 773-1738 info@ecomaine.org

The Silver Bullet is located in the Town Office parking lot.

It is changed out on Tuesdays and Fridays.

Please...if it is full, Come back later.

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Committee Thanks

Kudos go out to our committee members, whose contributions help make our hometown a better place to work, live and raise a family.

ELECTED OFFICIALS

SELECTBOARD	
Robert K. Gasper	06/30/2017
Paula Thomas	06/30/2016
Jeremy Pare	06/30/2018
Thomas Oliver	06/30/2016
Dawn Kliphan	06/30/2018

SANITARY DISTRICT	
Clifton Fletcher	06/30/2016
Warren Foster	06/30/2018
Robert Gasper	06/30/2017
Darryl Belz	06/30/2018

MANCHESTER ELEMENTARY SCHOOL ADVISORY BOARD	
Melissa Emerson	06/30/2016
Dawn Kliphan	06/30/2016
James Guillemette	06/30/2017
Chris Montagna	06/30/2016

RSU 38 SCHOOL BOARD	
Terri Watson	06/30/2017
Elizabeth Simcock	06/30/2016
Pia Holmes	06/30/2018
Melissa O'Neal	06/30/2016

APPOINTED COMMITTEES

ANIMAL CONTROL OFFICER	
Kathleen Ross	06/30/2015

APPEALS BOARD	
Joe Kozak	06/30/2017
Scott Lyon	06/30/2017
Alec Rogers	06/30/2018
Ben Sechrist	06/30/2015
Shawn Smith	06/30/2015

BUDGET COMMITTEE	
Joe Kozak	06/30/2015
Jason Simcock	06/30/2015
Brian Jackson	06/30/2015
Terry Watson	06/30/2015
Tom Leveen	06/30/2015

CEMETERY COMMITTEE	
Brandon Ellis	Sexton
Arlene Gagnon	06/30/2015
Dusty Gay	06/30/2015
Theresa Gay	06/30/2015
Jarod McKenney	06/30/2015
Carroll Whitman	06/30/2015

COBBOSSEE WATER SHED TRUSTEE	
Brian Sylvester	06/30/2015

COBBOSSEE DAM KEEPERS	
David Dodge	06/30/2015
Charles Hippler	06/30/2015
James Hippler	06/30/2015

Committee Thanks

CONSERVATION COMMISSION	
Deb Plengey	06/30/2017
Garry Hinkley	06/30/2015
Jeffrey Janell	06/30/2015
Anne Reiter	06/30/2015
Shenna Bellows	06/30/2018
Jeff Reardon	06/30/2018
Jean-Luc Theriault	06/30/2018

FIRST PARK REPRESENTATIVE	
Richard Fein	06/30/2015

PLANNING BOARD	
Charles Hippler	06/30/2017
Jim Pelsor	06/30/2017
Stephanie Nichols	06/30/2018
Tom Leveen	06/30/2017
Leon Strout	06/30/2018
Theresa Gay	06/30/2015
Jeff Reardon	06/30/2015

RECREATION COMMITTEE	
Matt Galletta	06/30/2015
Melodie Rand	06/30/2015
Pat Leveen	06/30/2015
Lance Boucher	06/30/2015
Margaret Manley	06/30/2015

ROAD COMMITTEE	
Walter Edgecomb	06/30/2015
Warren Foster	06/30/2015
Robert Gasper	06/30/2015
Scott Lyon	06/30/2015
James Nevins	06/30/2015
David Smith	06/30/2015
Brian Sylvester	06/30/2015
James Nevins	06/30/2015
Maynard Whitten	06/30/2015

Dear Manchester Residents,

It is my first year back as your Chairman since 1999-2000. I appreciate the support of the other Board of Selectman (Board) members and their hard work throughout the last year. The 2016 fiscal year finds the Town in sound financial condition with our only outstanding debt being that for the new Fire Station. We continue to experience slow but steady growth of new single family homes, current home and business modifications and new business activity and interest.

Our second annual business of the year award went to Scott's Recreation. As you pass by the business on Route 202, you will notice the expanded space utilized for displaying campers, trailers and other recreational equipment. We wish them and all town businesses the best during the upcoming year and thank them for their support of community efforts. On a more somber note, we must recognize the end of an era as Ballard's Meats decided to close, bringing to an end decades of service to residents and surrounding communities. We wish the Ballard family the best in their new endeavors.

Many committees have been busy during the past year working on projects for the benefit of our community. The Recreation Committee continues the coordination of a six week summer recreation program and other activities related to outdoor facilities. The Conservation Committee conducted the annual clean-up campaign along our roads as well as other targeted projects. The Road Committee oversaw the paving of 20,000 feet of road last year. They continue to work on other high priority structural improvements like culvert replacements and ditching. The Planning Board continues to review proposed projects to assure compliance with our development ordinances and consistency with the Comprehensive Plan of the town.

In conclusion, I would like to thank our town staff, all committee and fire department volunteers who spend numerous hours working for the safety and improvement of our town for their service. Each group should be very proud of their accomplishments. The Board and I would specifically like to thank Jeremy Pare for his ten years of service on the Board and involvement in other town interests. We hope he will continue to stay involved in his favorite projects. As Jeremy has signed off in the past, here's to another great year in Manchester...The way life is!!!

Very respectfully,

Robert Gasper, Chairman

Manchester Selectboard

Dear Manchester residents,

As it is my final year as a Manchester Selectman, I wanted to write to you to say **THANK YOU** for the support over the past 10 years on the board. I have learned a lot during my time on the board and had a lot of interesting moments, but with my family getting older it is time to change things up a bit regarding your town leadership.

I am proud of all we have accomplished over the past decade including seeing multiple businesses come to town, creating jobs with a TIF district, and creating our very own business of the year award. I have enjoyed leading the way toward a pre-k program that our kindergarten teachers feel is now helping our students succeed and expanding options on the playground for all our kiddos. We are now recycling more than ever thanks to our ecoMaine commitment, are producing our own energy with solar panels on our energy efficient fire station, have architectural and energy efficiency standards in our land use code based on an updated comprehensive plan, and are helping our seniors by committing more money each year to Senior Spectrum/Meals on Wheels. I hope these programs continue in my absence and actually look forward to seeing them bloom even more over time (including getting more sidewalks/trails and community access to our beautiful private lake).

I have been particularly proud of our increased work with veterans over the past few years. We had a celebration of our heroes at our fire station where proud members of the military were present from every conflict since World War II. We have dedicated a new monument to our town veterans in the new green space in front of our town office. Last, but certainly not least, we have participated in the Wreaths Across America event for the past three years and, with the help of the Lions Club and your donations, have increased the number of wreaths laid on our veterans tomb stones every year. This is truly incredible work and I plan to participate in this event for the rest of my life.

To end this message I would like to send out a warm thank you to our town staff, elected officials, and volunteers who spend countless hours in service to the town. These individuals work tirelessly to make our town better and they truly do not get enough credit. I would also like to thank my family who have put up with husband/dad being gone a lot of evenings and I love them for all the support they have shown.

As I have stated before in notes as your town chair, here's to another great year in Manchester.... The way life is (for you and me)!

Very respectfully,

Dr. Jeremy Pare

Manchester Selectboard (and proud resident)

I will begin my report by saying “Thank You” to Manchester’s employees, the Board of Selectmen, The Planning Board, The school committee and all the volunteers that accomplish the behind-the-scene and day-to-day tasks we all take for granted but are vital to our community.

Our Fire Department is always ready to respond when needed, our boards and committees provide vital volunteer assistance while our selectmen balance the needs of each citizen with the needs of the town, and our citizens continue to show an interest in town government as demonstrated by their attendance at town meetings and public hearings.

I would like to thank the Board of Selectman for giving me the chance to serve as your Town Manager here in Manchester. I started with the Town of Manchester in 2007 as CEO, the Board of Selectman officially appointed me in March 2011. I look forward to working with the town in the years to come.

Respectfully submitted,
E. Patrick Gilbert, Town Manager

All data is calculated on our fiscal year.

07/01/2014 - 06/30/2015

BIRTHS	MARRIAGES	DEATHS
12	12	26
DEPARTMENT OF AGRICULTURE—TOTAL DOG COUNT—364		
Animal Control Officer: Kathleen Ross		
Game Warden: Sue Meyer		

INLAND FISHERIES AND WILDLIFE			
ATV	SNOWMOBILE	BOAT	HUNT/FISH LICENSE
75	125	314	227

ELECTIONS—How many are in the party?				
DEMOCRATS	GREEN/ INDEPENDENT	REPUBLICAN	UN-ENROLLED	
594	97	698	588	
# of VOTES CAST FOR MANCHESTER				
11/04/2014—1447	06/09/2015—434			

Dear Residents,

The committee has been working hard in making Manchester's cemeteries the best they can possibly be. If you drive by the Forks Cemetery on the Granite Hill Road, you will see that the oldest section of the cemetery is getting refurbished. Our Sexton, Brandon Ellis, every year hand cleans the stones with only natural cleaners and the stones are beautiful.

Wreaths Across America is a huge project that the Town has embraced with open arms. Our Veterans are too important to not recognize. This past year we placed wreaths on every veterans grave in the current section of the Forks Cemetery. Next year we hope to have the whole cemetery done. Costs for a wreath are \$15. If you would like to make a donation for a wreath, you may do so at the Town Office or on the Wreaths Across America website and sponsor the Forks Cemetery. Our goal is to have a wreath on every Veterans Gravesite in Manchester owned cemeteries.

Please only plant miniature shrubs and bushes in the cemeteries. This will help with the brush up keep as well as cutting down on roots growing where we don't want them.

Also, please pick up any urns or pots in the fall for the winter months otherwise they will be removed and disposed of. Manchester takes pride in their cemeteries and want them to be a beautiful place to visit those we have lost.

The current rate for plots in the Forks Cemetery are \$300 which includes perpetual care. If you are interested in purchasing a plot please call the Town Office and ask for Tina.

Best regards,

Tina L. Cagle (on behalf of the Cemetery Committee)

Planning Board
Fiscal year July 1, 2014 thru June 30, 2015

The Town of Manchester Planning Board is a group of individuals devoted to a reviewing potentially substantial proposed commercial and Shoreland Zone developments. Throughout the duration of the prior fiscal year, the Board has reviewed and granted Conditional Use Permits to 10 successful applicants. The majority of these Conditional Use Permits were granted to projects pertaining to expansions or new development within the Shoreland Zone.

The Planning Board, with the assistance of the Code Enforcement Officer, work to provide an enhanced level of review on these potentially higher impact land uses. Throughout the past year, the Planning Board held 24 regularly scheduled meetings. The majority of the Conditional Use Permits issued by the Planning Board and the CEO were expansions or new development within the Shoreland Zone. During this time, the Town did not see any substantial new commercial developments.

During the past fiscal year, there were amendments to several existing land use ordinances in an effort to improve the effectiveness of the Town's Land Use Ordinance. The fee for a major development was added to the fee schedule for permitting within the town, definitions were added and updated to improve the clarity of the applicability, the State of Maine Timber Harvesting standards within the Shoreland Zone was adopted, and amendments to the buffer requirements surrounding a major development were made. The Land Use Ordinance is a continually changing working document, and the improvements over the past year improve its usability and effectiveness.

I would like to thank all of the members of the Manchester Planning Board for their hard work and dedication throughout the past year. We all live in this wonderful town that we call home, and always do our best to be righteous and guide development in a way that is beneficial to everyone.

The Planning Board meets the first (1st) and third (3rd) Tuesday of each month, and all of these meetings are open for the public to attend. Through civic engagement at the municipal level, the Board can see and hear different points of view in a very direct way, and this is a valuable part of the civic process.

The Board appreciates the valuable assistance of the Planning Board Secretary Debora Southiere, and the contributions of the Code Enforcement Office Paul Mitnik. Your efforts have not gone unnoticed, and are much appreciated.

Respectfully submitted,

Leon Strout, Chairman
Manchester Planning Board



The Manchester Recreation Committee wants **YOU!**

Are you interested in making decisions or have ideas for recreation in our town? Are you interested in getting to know your community and providing fun activities for children, young adults, adults and seniors? If you have a couple hours a month please consider joining the Recreation Committee. Or if you have some free time but don't want to make a commitment we are looking for volunteers to assist with either Senior activities or volunteering to teach a skill or craft to children of the Summer Recreation Program. If you have any ideas for other volunteer activities we would love to hear them as well.

As we are writing this planning is underway for our very popular Summer Recreation Program for children from Kindergarten to entering Grade 6. Please welcome back Ben Batchelder as Director to our program. Summer of 2015 the program had 48 attendees, 16 of which were full time. This program expanded to add a full day option several years ago. Both half-day or full day programming not only provides stimulating environment for our children but provides job opportunities for the young adults in our community.

Feel free to contact Melodie Rand, Recreation Chair at 512-6366 if you would like to join the Committee or if you would like to volunteer .

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1504
(202) 224-3593
(202) 224-2693 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to share some key accomplishments from 2015.

Growing the economy by encouraging job creation was and remains my top priority. The tax-relief bill signed into law at the close of last year contains three key provisions I authored to help foster job creation and provide small businesses with the certainty they need to invest, grow, and, most important, hire new workers. Another provision I authored that became law last year gives a boost to both Maine's economy and traffic safety. This provision permanently changed the federal law that previously had forced the heaviest trucks onto our country roads and downtown streets, rather than allowing them to use Maine's federal Interstates. In addition, I was glad to help secure another significant award for the University of Maine's deepwater offshore wind initiative, which has the potential to advance an emerging industry and create thousands of good jobs in our state.

Maine's historic contributions to our nation's defense must continue. In 2015, I secured funding toward a much-needed additional Navy destroyer, likely to be built at Bath Iron Works. Modernization projects at the Portsmouth Naval Shipyard that I have long advocated for were also completed, as were projects for the Maine National Guard.

I was also deeply involved in crafting the new education reform law to better empower states and communities in setting educational policy for their students. The law also extends a program I co-authored that provides additional assistance to rural schools, which has greatly benefitted our state. A \$250 tax deduction I authored in 2002 for teachers who spend their own money on classroom supplies was also made permanent last year.

As a result of a scientific evaluation of the nutritional value of potatoes required by a law that I wrote, the wholesome fresh potato finally was included in the federal WIC nutrition program. I also worked on other issues important to Maine's farmers and growers, including research on wild blueberries and pollinating bees.

As Chairman of the Housing Appropriations Subcommittee, I have made combating veterans' homelessness a priority. This year's housing funding law includes \$60 million for 8,000 new supportive housing vouchers for homeless veterans. Since this program began in 2008, the number of homeless veterans nationwide has dropped by one third. Maine has received nearly 200 vouchers to support homeless veterans.

Last year, I became Chairman of the Senate Aging Committee. My top three priorities for the committee are retirement security, investing more in biomedical research, and fighting fraud and financial abuses targeting our nation's seniors. I advocated for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. The Senate also unanimously passed my bill to support family caregivers. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance and has already received more than 1,000 calls.

A Maine value that always guides me is our unsurpassed work ethic. As 2015 ended, I cast my 6,072nd consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Manchester and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Constituent Service Center in Augusta at (207) 622-8414 or visit my website at www.collins.senate.gov. May 2016 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

Report of Susan M. Collins

2162 RAYBURN HOUSE OFFICE BUILDING
WASHINGTON, DC 20515

PHONE: 202-225-6116
FAX: 202-225-5590

WWW.PINGREE.HOUSE.GOV



COMMITTEE ON APPROPRIATIONS
SUBCOMMITTEES:
AGRICULTURE, RURAL DEVELOPMENT, AND
RELATED AGENCIES
INTERIOR, ENVIRONMENT, AND RELATED
AGENCIES

CHELLIE PINGREE
CONGRESS OF THE UNITED STATES
1ST DISTRICT, MAINE

Dear Friend,

I hope this letter finds you and your family well. I appreciate the opportunity to give you an update on my work in Maine and Washington. It continues to be a great honor to serve the people of Maine's 1st District in Congress.

Over the last year, I have introduced a number of bills to address the problems my constituents face. One of the most concerning issues is hunger. Nearly 50 million Americans don't have reliable access to enough food. At the same time, 40 percent of the food produced in the country goes to waste. That is why I introduced the Food Recovery Act, comprehensive legislation to cut food waste while providing more food to the people who need it.

The Safe and Affordable Drugs from Canada Act takes on another serious concern for Maine families—the high cost of prescription drugs. Just over the border in Canada, the same medications are available at half the price on average. My bill would lift a ban that prohibits consumers from importing those medications. Other bills I introduced touch on a number of issues, from helping veterans secure benefits to protecting our coastal economies. For more information on all my legislation, go to www.pingree.house.gov.

My seat on the House Appropriations Committee—which has a powerful role in setting federal funding levels—has also put me in a position to influence policies and programs that affect Mainers. A couple of examples from the last year include pushing to make Lyme disease a higher federal priority and working to protect funding for a program that has extended pre-school to hundreds of Maine children.

But not all my work takes place at the Capitol. Here at home, I had the chance to visit many communities to help celebrate their victories and discuss their concerns—critical feedback to take to Washington. And over the last year, my hard-working staff has helped hundreds of constituents on their issues with federal programs and agencies.

I hope the last year has been a good one for you and your family. As we head into another year of challenges and opportunities for our nation, I promise that your interests will continue to guide my work. Please contact my office if there's ever anything I can do for you.

Best wishes,

Chellie Pingree
Member of Congress

2 PORTLAND FISH PIER, SUITE 304
PORTLAND, ME 04101
PHONE: 207-774-5019
FAX: 207-871-0720



1 SILVER STREET
WATERVILLE, ME 04902
PHONE: 207-873-5713
FAX: 207-873-5717



STATE OF MAINE
OFFICE OF THE GOVERNOR
1 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0001

Paul R. LePage
GOVERNOR

Dear Citizens of Manchester:

Maine has a long tradition of civil participation in both state and local government, and I thank you for being informed and involved citizens.

My vision for Maine is prosperity, not poverty. For this reason, one of my top priorities is the reduction and eventual elimination of the income tax. Some are pushing to raise the minimum wage, but I want Mainers to earn a maximum wage. Reducing the income tax is the biggest and most immediate pay raise for all hard-working Mainers.

Not only does an income tax cut put more money back in your pockets, but it will also attract businesses that can offer good-paying careers to keep our young people here in Maine. It shows the nation that we are serious about wanting people and businesses to come—and stay—in Maine.

Another of my priorities is to lower the cost of student debt in Maine. If young people are struggling with too much student debt, they are unable to afford homes or vehicles. We are now offering programs to help them lower their debt, stay in Maine, begin their careers and start families.

To provide good-paying jobs for our young people, we must also work hard to reduce our energy costs. High energy costs are a major factor in driving out manufacturers, mills and other businesses that need low-cost electricity. I am committed to lowering the cost of energy, not only to attract job creators, but also to allow Maine people to heat and power their homes affordably and effectively.

And finally, we are making progress to address the drug pandemic in our state. It is my most important duty to keep the Maine people safe. While education, treatment and prevention efforts are important, we must get the dealers off the streets. I am pleased the Legislature has finally agreed to fund my proposal for more drug agents to stem the supply of deadly opiates flowing into our communities, but our law enforcement agencies are still understaffed. We must do more.

It is a pleasure serving as your Governor. If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at www.maine.gov/governor.

Sincerely,

Paul R. LePage
Governor



PRINTED ON RECYCLED PAPER

TTY USERS CALL 711
www.maine.gov

PHONE: (207) 287-3531 (Voice)

FAX: (207) 287-1034

Report of Governor Paul LePage



Senator Earle McCormick
3 State House Station
Augusta, ME 04333-0003
(207) 287-1505

Dear Friends and Neighbors,

I am so grateful that you've selected me to represent you in the Maine Senate. I am honored that you've put your trust in me and I will continue to work tirelessly for the betterment of you and your neighbors, as well as for the great state of Maine. Please let me provide you with a recap of the first session of the 127th Legislature as well as my hopes for the second session, which will begin in January 2016.

The most important item on our to-do list is clear: our state needs more jobs at all levels of the pay scale, so it is our responsibility to work to expand economic opportunity for all Mainers.

We passed a biennial budget that ensured that more Maine families received a tax cut than did in the "largest tax cut in Maine history" in 2011. That same budget stopped taxes on military pensions, restructured portions of our welfare system, increased funding for nursing homes, and put more funding towards eliminating waitlists for services for brain-injured and intellectually disabled Mainers.

I'm looking forward to watching how the significant changes we've already made will better the everyday lives of Mainers. I serve in Augusta because I believe that I can have an impact on the direction of our district and state. As you know, more changes are necessary.

You have my sincere thanks for allowing me to represent you in Augusta. Please feel free to contact me at 287-1505 or earle.mccormick@legislature.maine.gov if you have comments, questions, or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

A handwritten signature in black ink that reads "Earle McCormick".

Earle McCormick
State Senator, District 14

Maranacook Area School District
Regional School Unit No. 38
A Caring School Community Dedicated to Excellence

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

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

Tel. 207-685-3336

Ryan Meserve
Special Education Director

Brigette Williams
Finance Manager

Fax. 207-685-4703

April, 2016

Dear Community Members:

We continue to celebrate the amazing things that are happening in the RSU #38 schools. We have made great strides in our quest to be a caring community dedicated to excellence.

Recently the entire district participated in the School Spirit Challenge where the district collected the equivalent of over 91,000 pounds of food for the Good Shepherd Food Bank. This happened through the combined efforts of all of the schools in the district and the citizens in the community. Schools held dances, sporting events, and eating events, to name a few, to raise money towards this effort.

Through the efforts of the students and staff in the district the graduation rate is climbing. The rate for FY15 was 91.09% up from 82.11% in 2014 and 80.58% in 2013.

We have two state champion debaters, Jacob Ide and John Parent.

One of our skiers, Luca DeAngelis, was named state champion.

We have over 160 of our high school students participating in college classes; that is 40.7% of our entire student body. This year for the first time several of our students will be graduating from Maranacook with an Associates' degree from Thomas College.

Through the work of the Director of Curriculum, Assessment, and Instruction, Nancy Harriman, Math Coach Sarah Caban, Literacy Coach Barbara Bourgoine, and content and grade level teachers, we have a cohesive and consistent curriculum from Pre-K to the high school in the areas of literacy, mathematics, and science, and we are hard at work on the other content areas.

We have a functioning vehicle in our adult education program and our CDL class is full to capacity, training adults for a vocation in Commercial Driving, and providing them with the opportunity to meet Maine Department of Motor Vehicle requirements for licensure.

Our test scores are climbing! Because the state has been changing the state assessment every year and the scores are not comparable we are unable to track state assessment data. However, we administer the NWEA (NorthWest Evaluation Association) in grades K-10, excluding grades 2 and 5, and our scores are improving. For example, in 9th grade Reading the percent of students who scored average or above climbed from 70% in winter of 2015 to 77% in winter of 2016, and from 83% to 88% in Math over those same time periods.

This year we have continued to work towards the state required standards-based proficiency system. Grade levels and content areas have been identifying priority standards, creating

Manchester Mt. Vernon Readfield Wayne
Office of the Superintendent 45 Millard Harrison Drive Readfield, Maine 04355
www.maranacook.org

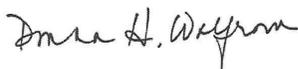
assessments to certify achievement of the standards, and fine-tuning instructional strategies in order to move students toward proficiency in those standards. This represents a change in educational philosophy, and teachers and administrators have been working hard to comply with state timelines, yet at the same time developing a comprehensive system that works for our students. Two information sessions were held earlier in the year regarding the proficiency-based diploma in order to inform parents and citizens of RSU #38 of our work.

We continue to work to meet the goals of our strategic plan: success for all, the development of a consistent, rigorous curriculum resulting in high levels of student performance, schools as welcoming community centers, and accountability for all. We have used the RSU #38 Strategic Plan to guide our work over the last several years and will continue to assess our progress towards meeting our goals.

Enrollment data for the District – October 1, 2015 (does not include non-resident tuition students)

Town	PreK	K	1	2	3	4	5	6	7	8	9	10	11	12	Totals
Manchester	27	26	33	22	27	29	22	34	20	21	29	28	38	30	386
Mt. Vernon	8	23	26	15	17	19	20	16	19	15	11	17	16	15	237
Readfield	18	32	22	30	26	20	28	30	31	30	25	33	38	34	397
Wayne	0	10	14	10	13	10	8	8	9	13	16	10	6	18	145
	53	91	95	77	83	78	78	88	79	79	81	88	98	97	1165

Sincerely,



Donna H. Wolfrom
Superintendent of Schools

'First to Serve ~ 1799'

**Office of the Sheriff
Kennebec County, Maine**



Ryan P. Reardon, Sheriff
William R. Johnson, Chief Deputy

Captain Christopher S. Cowan
Law Enforcement
125 State Street
Augusta, Maine 04330
Telephone (207) 623-3614
Fax (207) 623-6387

Captain Marsha J. Alexander
Corrections Administrator
115 State Street
Augusta, Maine 04330
Telephone (207) 623-2270
Fax (207) 623-8787

January 8, 2015

The Kennebec County Sheriff's Office experienced many changes in 2015. Former Sheriff Liberty accepted a position at the Maine State Prison. We appreciate his 29 years of service and wish him the best. As an agency we will continue to offer the same quality service as has been provided in the past. Those services include the Law Enforcement Division, Corrections' Services, Civil Process, Court Security and Transport Division. We provide many regional assets to our communities including Drug Investigations, K-9, Dive Team, Sex Offender Registry, Veterans Advocacy, Accident Reconstruction and the Special Response Team.

In 2015 nineteen Deputy Sheriffs serving in the Law Enforcement Division both in full-time and part-time capacity responded to over 18,000 calls for service. There were 44,674 service entries into our data base. As a result deputies made 922 arrests, issued 722 traffic summonses, and responded to 580 motor vehicle accidents. Deputy Sheriffs also responded to 566 alarms, 128 domestic disturbances, and assisted other agencies 687 times. Deputies and Detectives made 934 drug seizures, of which 852 involved cocaine, crack cocaine, heroin, or other opiates.

Our Civil Process deputies serve documents from a number of legal agencies, state agencies, lawyer's officers and other entities. In 2015, the four deputies served 7,826 documents or legal papers to the citizens of Kennebec County.

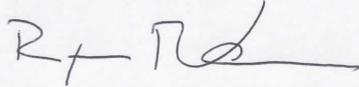
During the past year, our Correctional Facility managed 3,438 inmates, 110 more than last year. The offenses committed by defendants included everything from Burglaries to Homicides. Substance abuse and the proper treatment of citizens with mental illness continue to be two primary concerns at the Correctional Facility. With the help from many members of the Kennebec County delegation, we were able to secure funding for CARA (Criminogenic Addiction Recovery Academy) Program within the State biannual budget. CARA was delayed for several months because of the long delay in financing. We were still able to complete five CARA program courses reaching a total of 29 inmates with treatment.

Inmates at the Kennebec County Correctional Facility are asked to work and earn time off their sentences if applicable. Inmates who are considered to be a risk to the community work inside the facility cleaning and cooking, while others are supervised on outside projects. For every two days worked, one day is reduced from their sentence, resulting in a \$496,467 bed day savings to the citizens of Kennebec County. Throughout 2015, inmates worked 8,681 community service hours, valued at approximately \$65,102. Our inmates raised 55,225 pounds of produce for the inmate kitchen, area food pantries, churches, homeless shelters, schools and elder programs in 2015.

Report of the Kennebec County Sheriff

We are committed to providing innovative programs to reduce crimes, assist victims, and to provide enhanced public safety. We 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.

We will provide the 122,191 citizens of Kennebec County with progressive and professional services. I welcome any comments or suggestions which improve our service to the citizens of Kennebec County.



Ryan P. Reardon
Interim Sheriff, Kennebec County

Unattended Death	1
911 Hang-Up	1
Alarm, Burglar	16
Assist other Agency	5
Bad Checks	1
Building Check	3
Burglary	3
Citizens Assist	144
Community Policing	5
Domestic Dispute	4
Drug Offense	1
General Information	4
Motor Vehicle Stop	34
Paper Service	1
Property Damage	2
Protection Order Violation	1
Suspicious Activity	6
Theft	4
Traffic Enforcement	20

Non Zero Balance on All Accounts

As of 6/30/2015

Acct Name	Year	Amount Due
379 R FOSTER,DOROTHY, ESTATE OF	2015	\$302.40
1635 R HENTSCHEL, LISA & CHRISTOPHER	2015	\$4,394.71
534 R HILLIARD,LEONARD, ESTATE OF	2015	\$240.99
1456 R TO BE DETERMINED	2015	\$193.41
1532L BARROWS, JOHN H. & JENNIFER R.	2014	\$609.24
1532L BARROWS, JOHN H. & JENNIFER R.	2015	\$2,085.21
1630L BICKFORD, JAMES	2014	\$301.09
1630L BICKFORD, JAMES	2015	\$1,140.82
1513L BRAUN, PAUL R.	2015	\$790.13
152L BRICKETT,LELAND E.& BEVERLY A.	2014	\$157.40
152L BRICKETT,LELAND E.& BEVERLY A.	2015	\$784.30
157L BROUGHAM, MARY D.	2015	\$2,237.34
824L BROWN, DARRYL G. & NICOLE L.	2014	\$86.37
824L BROWN, DARRYL G. & NICOLE L.	2015	\$80.78
363L BURGESS, MAYNARD	2015	\$745.74
244L CRAM, CECIL F & LOUISE	2015	\$535.41
1447L CRAM, STANLEY H. & LINDA	2015	\$737.37
1406L CRAM,JENNIFER & JOHN	2014	\$934.58
1406L CRAM,JENNIFER & JOHN	2015	\$1,023.57
248L CRAM,ROSE, ESTATE OF	2013	\$463.14
248L CRAM,ROSE, ESTATE OF	2014	\$790.86
248L CRAM,ROSE, ESTATE OF	2015	\$859.02
249L CRAM,STANLEY JR. & LINDA	2014	\$1,005.85
249L CRAM,STANLEY JR. & LINDA	2015	\$1,080.46
1425L CUMLER FAMILY TRUST-TRUSTEES	2015	\$3,057.63
1567L DAGNEAU, MICHELLE L.	2015	\$460.46
395L DH RENTALS LLC	2014	\$3,591.54
395L DH RENTALS LLC	2015	\$3,682.44
218L EASTMAN,RICHARD & LAAMANN, SVEN	2014	\$1,485.05
218L EASTMAN,RICHARD & LAAMANN, SVEN	2015	\$1,517.95

Outstanding Real Estate Taxes

Outstanding Real Estate Taxes

1555L FOSTER, ROBERT & BRENDA	2007	\$170.80
1555L FOSTER, ROBERT & BRENDA	2008	\$186.30
1555L FOSTER, ROBERT & BRENDA	2009	\$113.94
1555L FOSTER, ROBERT & BRENDA	2010	\$86.43
1555L FOSTER, ROBERT & BRENDA	2011	\$81.06
1555L FOSTER, ROBERT & BRENDA	2012	\$78.26
1555L FOSTER, ROBERT & BRENDA	2013	\$80.50
379L FOSTER,DOROTHY	2006	\$740.35
379L FOSTER,DOROTHY	2007	\$851.53
379L FOSTER,DOROTHY	2008	\$874.37
379L FOSTER,DOROTHY, ESTATE OF	2009	\$823.30
379L FOSTER,DOROTHY, ESTATE OF	2010	\$742.59
379L FOSTER,DOROTHY, ESTATE OF	2011	\$756.38
379L FOSTER,DOROTHY, ESTATE OF	2012	\$773.33
379L FOSTER,DOROTHY, ESTATE OF	2013	\$812.23
379L FOSTER,DOROTHY, ESTATE OF	2014	\$422.55
429L GLEASON,EDWARD D.JR	2015	\$2,955.24
1018L GUERRETTE,GLEN	2015	\$55.85
520L HAVEY,GERALDINE N.	2015	\$1,210.07
1635L HENTSCHEL, LISA & CHRISTOPHER	2013	\$4,126.38
1635L HENTSCHEL, LISA & CHRISTOPHER	2014	\$4,468.99
534L HILLIARD,LEONARD	2011	\$447.13
534L HILLIARD,LEONARD, ESTATE OF	2012	\$456.90
534L HILLIARD,LEONARD, ESTATE OF	2013	\$274.11
534L HILLIARD,LEONARD, ESTATE OF	2014	\$296.09
1398L JONES, RICHARD S.	2012	\$509.80
1398L JONES, RICHARD S.	2013	\$550.28
1398L JONES, RICHARD S.	2014	\$595.26
1398L JONES, RICHARD S.	2015	\$597.18
584L JURCZAK,JAMES F.& FRANCES	2014	\$7,224.71
584L JURCZAK,JAMES F.& FRANCES	2015	\$7,415.63
1342L KINNEY,JASON A.	2015	\$187.40
1411L KNOWLES, GRANT M.	2014	\$146.51
1411L KNOWLES, GRANT M.	2015	\$142.56
610L KNOWLES, HERMAN, JR.	2014	\$4,303.99
610L KNOWLES, HERMAN, JR.	2015	\$4,414.50
1585L KNOWLES,DANIEL I.	2015	\$558.71
1421L LAJOIE, CHRISTINA M.	2015	\$163.17
1760L MCCOLLETT,MICHAEL & JACQUELINE	2015	\$160.90
1491L MICHAUD, RICKY L.	2014	\$1,643.88
1491L MICHAUD, RICKY L.	2015	\$1,681.15
1663L MITTON, JOHN C.	2014	\$684.70
1663L MITTON, JOHN C.	2015	\$736.76
1422L MOORE,DONNA L	2015	\$100.25
836L NAIMAN, FRANK R.	2015	\$8,287.13
850L OCONNOR, JOHN J. JR., TRUSTEE OF	2014	\$1,423.27
850L OCONNOR, JOHN J. JR., TRUSTEE OF	2015	\$7,483.76

Outstanding Real Estate Taxes

1363L PALMER, BRADY R.	2015	\$2,660.41
739L PALMER, BRADY R.	2015	\$4,051.64
925L PLUMMER, MARK C. & ALISON E.	2015	\$1,826.93
926L PLUMMER, STANLEY, ESTATE OF	2015	\$3,386.13
898L PROVOST, NANCY E. &	2015	\$1,281.46
1661L QUALITY INVESTMENTS, LLC	2015	\$2,359.86
951L QUIRION, PAUL & TAMELA	2014	\$2,664.75
951L QUIRION, PAUL & TAMELA	2015	\$2,720.61
972L RICHARD, GARY L.	2015	\$1,185.20
1179L ROBINSON, STEVEN S.	2015	\$1,460.90
1620L SAVAGE, BEVERLY	2011	\$1,183.24
1620L SAVAGE, BEVERLY	2012	\$1,210.12
1620L SAVAGE, BEVERLY	2013	\$1,272.05
1620L SAVAGE, BEVERLY	2014	\$1,377.09
1620L SAVAGE, BEVERLY	2015	\$1,400.54
1387L THAYER, MICHAEL, JON F. THAYER, JESSICA FORTIER	2014	\$439.45
1387L THAYER, MICHAEL, JON F. THAYER, JESSICA FORTIER	2015	\$532.36
1531L THOMPSON, BRUCE	2015	\$1,540.73
593L VIOLETTE, RANDY	2015	\$3,032.78
1213L WEBB, WALTER	2014	\$802.07
1213L WEBB, WALTER	2015	\$1,354.74
1211L WEBB, CHARLES L. & ELAINE	2014	\$2,042.18
1211L WEBB, CHARLES L. & ELAINE	2015	\$2,284.87
1583L YOUNG, JILL	2015	\$706.94
863L ZEEGERS, DONNA L.	2013	\$3,614.27
863L ZEEGERS, DONNA L.	2014	\$7,787.58
863L ZEEGERS, DONNA L.	2015	\$7,993.99

Non Zero Balance on All Personal Property Accounts by Year

AS of: 06/30/2015

Outstanding Personal Property Taxes

Acct	Name	Year	Amount Due
320	6S Yoga, LLC	2015	\$15.35
270	AMERICAN HOME SYSTEMS	2013	\$17.69
270	AMERICAN HOME SYSTEMS	2014	\$34.39
270	AMERICAN HOME SYSTEMS	2015	\$32.24
7	B & S PAVING & CONSTR.	2015	\$2,744.47
311	BILLY BLACK INK	2014	\$7.48
271	BLACK CREEK CONSTRUCTION	2012	\$78.60
285	BUSINESS COMMUNICATION OF MAINE	2012	\$13.10
285	BUSINESS COMMUNICATION OF MAINE	2013	\$27.60
285	BUSINESS COMMUNICATION OF MAINE	2014	\$29.90
285	BUSINESS COMMUNICATION OF MAINE	2015	\$30.70
129	CHIEF-LEE SIGNS	2012	\$26.20
129	CHIEF-LEE SIGNS	2013	\$27.60
283	DRYWALL UNLIMITED	2012	\$78.60
283	DRYWALL UNLIMITED	2013	\$82.80
283	DRYWALL UNLIMITED	2014	\$89.70
283	DRYWALL UNLIMITED	2015	\$92.10
369	HELENE FARRAR ART	2015	\$0.14
294	JOHN BARROWS CONSTRUCTION	2014	\$89.70
352	MAINE INTEGRATIVE HEALTHCARE	2015	\$30.70
326	MANCHESTER INTERVENTIONAL SPINE	2014	\$15.21
318	MAPLE TREE COMMUNITY SCHOOL	2015	\$46.05
356	MARTIAL ARTS INSTITUTE	2014	\$14.95
364	MITTON, FREDERICK	2015	\$15.35
3	NEW IDENTITY HAIR & NAIL SALON	2013	\$0.18
3	NEW IDENTITY HAIR & NAIL SALON	2014	\$20.93
3	NEW IDENTITY HAIR & NAIL SALON	2015	\$21.49
325	NORTHERN NEW ENGLAND DIAGNOSTICS	2015	\$0.18
289	RA ROBINSON LANDSCAPING	2015	\$92.10
295	SKIP'S GENERAL CONTRACTOR	2013	\$11.04
355	SKY HIGH STUDIO	2014	\$14.95
288	THE BAIT SHOP	2012	\$5.24
288	THE BAIT SHOP	2013	\$5.52
95	THE CAT HOSPITAL	2015	\$505.02
302	TRIPLE A DAY CARE	2012	\$13.10
284	TV MAN	2013	\$27.60
284	TV MAN	2014	\$29.90

\$4,387.87



Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT

Board of Selectmen
Town of Manchester
Manchester, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Manchester, Maine, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principle generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Manchester, Maine as of June 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 10 and 37 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Manchester, Maine's basic financial statements. The combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and

individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

RHR Smith & Company

Buxton, Maine
October 20, 2015

Auditors Report

STATEMENT C

TOWN OF MANCHESTER, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2015

	General Fund	All Nonmajor Funds	Totals
ASSETS			
Cash and cash equivalents	\$ 1,459,031	\$ 392,437	\$ 1,851,468
Accounts receivable (net of allowance for uncollectibles):			
Taxes	9,294	-	9,294
Liens	156,129	-	156,129
Other	158	-	158
Prepaid expenses	7,957	-	7,957
Due from other funds	6,173	31,129	37,302
TOTAL ASSETS	\$ 1,638,742	\$ 423,566	\$ 2,062,308
LIABILITIES			
Accounts payable	\$ 16,674	\$ -	\$ 16,674
Accrued payroll	5,695	-	5,695
Due to other funds	31,129	6,173	37,302
TOTAL LIABILITIES	53,498	6,173	59,671
DEFERRED INFLOWS OF RESOURCES			
Deferred tax revenue	131,262	-	131,262
Prepaid taxes	5,449	-	5,449
TOTAL DEFERRED INFLOWS OF RESOURCES	136,711	-	136,711
FUND BALANCES			
Nonspendable	7,957	12,215	20,172
Restricted	-	5,746	5,746
Committed	100,000	211,545	311,545
Assigned	48,735	187,887	236,622
Unassigned	1,291,841	-	1,291,841
TOTAL FUND BALANCES	1,448,533	417,393	1,865,926
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 1,638,742	\$ 423,566	\$ 2,062,308

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

STATEMENT E

TOWN OF MANCHESTER, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	General Fund	All Nonmajor Funds	Totals Governmental Funds
REVENUES			
Taxes:			
Property taxes	\$ 4,630,655	\$ -	\$ 4,630,655
Excise taxes	512,556	-	512,556
Intergovernmental	221,391	22,871	244,262
Charges for services	40,184	-	40,184
Miscellaneous revenues	64,426	5,838	70,264
TOTAL REVENUES	<u>5,469,212</u>	<u>28,709</u>	<u>5,497,921</u>
EXPENDITURES			
Current:			
General government	444,624	-	444,624
Public safety	191,913	-	191,913
Sanitation	58,844	-	58,844
Recreation	29,586	-	29,586
Organizations and social services	13,060	-	13,060
Unclassified	60,659	317,770	378,429
Education	3,456,869	-	3,456,869
Cobbossee watershed	26,940	-	26,940
County tax	315,001	-	315,001
FirstPark	29,415	-	29,415
Overlay	5,351	-	5,351
Debt service:			
Principal	80,000	-	80,000
Interest	53,800	-	53,800
Capital outlay	-	400,299	400,299
TOTAL EXPENDITURES	<u>4,766,062</u>	<u>718,069</u>	<u>5,484,131</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>703,150</u>	<u>(689,360)</u>	<u>13,790</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	664,319	664,319
Transfers (Out)	(664,319)	-	(664,319)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(664,319)</u>	<u>664,319</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	38,831	(25,041)	13,790
FUND BALANCES - JULY 1	<u>1,409,702</u>	<u>442,434</u>	<u>1,852,136</u>
FUND BALANCES - JUNE 30	<u>\$ 1,448,533</u>	<u>\$ 417,393</u>	<u>\$ 1,865,926</u>

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

TOWN OF MANCHESTER, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
 BUDGET AND ACTUAL – GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2015

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 1,409,702	\$ 1,409,702	\$ 1,409,702	\$ -
Resources (Inflows):				
Property taxes	4,686,353	4,686,353	4,630,655	(55,698)
Excise taxes	435,000	435,000	512,556	77,556
Intergovernmental	213,590	213,590	221,391	7,801
Charge for services	30,895	30,895	40,184	9,289
Interest on taxes	14,000	14,000	29,562	15,562
Interest income	1,500	1,500	1,444	(56)
Other revenues	29,010	29,010	33,420	4,410
Transfers from other funds	60,000	60,000	-	(60,000)
Amounts Available for Appropriation	<u>6,880,050</u>	<u>6,880,050</u>	<u>6,878,914</u>	<u>(1,136)</u>
Charges to Appropriation (Outflows):				
General government	529,543	529,543	444,624	84,919
Public safety	209,521	209,521	191,913	17,608
Sanitation	59,650	59,650	58,844	806
Cobbossee watershed	26,940	26,940	26,940	-
Recreation	32,500	32,500	29,586	2,914
Organizations and social services	13,181	13,181	13,060	121
Unclassified	89,035	89,035	60,659	28,376
Education	3,456,869	3,456,869	3,456,869	-
County tax	315,502	315,502	315,001	501
FirstPark	29,415	29,415	29,415	-
Overlay	30,073	30,073	5,351	24,722
Debt service:				
Principal	80,000	80,000	80,000	-
Interest	53,800	53,800	53,800	-
Transfers to other funds	724,319	724,319	664,319	60,000
Total Charges to Appropriations	<u>5,650,348</u>	<u>5,650,348</u>	<u>5,430,381</u>	<u>219,967</u>
Budgetary Fund Balance, June 30	<u>\$ 1,229,702</u>	<u>\$ 1,229,702</u>	<u>\$ 1,448,533</u>	<u>\$ 218,831</u>
Utilization of Unassigned Fund Balance	<u>\$ 180,000</u>	<u>\$ 180,000</u>	<u>\$ -</u>	<u>\$ (180,000)</u>

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

SCHEDULE A

TOWN OF MANCHESTER, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
General Government:					
General government	\$ 451,393	\$ -	\$ 451,393	\$ 418,490	\$ 32,903
Selectmen	16,500	-	16,500	16,500	-
Planning/appeals board	8,600	-	8,600	7,802	798
Conservation Committee	3,050	-	3,050	1,832	1,218
Selectmen's contingency	50,000	-	50,000	-	50,000
	<u>529,543</u>	<u>-</u>	<u>529,543</u>	<u>444,624</u>	<u>84,919</u>
Public Safety:					
Ambulance	20,640	-	20,640	20,640	-
Fire department	96,964	-	96,964	84,312	12,652
Animal control	5,828	-	5,828	5,069	759
Cobbossee Outlet Dam	4,050	-	4,050	2,683	1,367
Emergency preparedness	500	-	500	500	-
E-911 Service	21,739	-	21,739	18,425	3,314
PSAP	5,160	-	5,160	5,160	-
Hydrants	39,240	-	39,240	39,240	-
Street lights	15,400	-	15,400	15,884	(484)
	<u>209,521</u>	<u>-</u>	<u>209,521</u>	<u>191,913</u>	<u>17,608</u>
Sanitation:					
Solid waste	59,650	-	59,650	58,844	806
Cobbossee Watershed	26,940	-	26,940	26,940	-

Auditors Report

SCHEDULE A (CONTINUED)

TOWN OF MANCHESTER, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS -- GENERAL FUND FOR THE YEAR ENDED JUNE 30, 2015

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Recreation	32,500	-	32,500	29,586	2,914
Organizations and Social Services:					
Kennebec Land Trust	250	-	250	-	250
MMA	3,331	-	3,331	3,460	(129)
Cobbossee Yacht Club	1,000	-	1,000	1,000	-
Manchester Youth Baseball	400	-	400	400	-
Boy Scout Troop #622	500	-	500	500	-
Manchester Healthy Futures	400	-	400	400	-
Manchester Historical Society	500	-	500	500	-
Sexual Crisis & Support	200	-	200	200	-
Family Violence Project	1,100	-	1,100	1,100	-
Kennebec Community Action	200	-	200	200	-
Kennebec Behavioral Health	2,200	-	2,200	2,200	-
Bread of Life Kitchen	500	-	500	500	-
Crisis & Counseling Services	1,500	-	1,500	1,500	-
Augusta Area Food Bank	500	-	500	500	-
Life Flight	100	-	100	100	-
Spectrum Generations	500	-	500	500	-
	13,181	-	13,181	13,060	121

TOWN OF MANCHESTER, MAINE

SCHEDULE A (CONTINUED)

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Unclassified:					
Recreation maintenance	16,410	-	16,410	13,313	3,097
TIF	32,475	-	32,475	17,143	15,332
Vets dinner	500	-	500	946	(446)
Auction/Heat	900	-	900	901	(1)
Tree lighting	800	-	800	1,075	(275)
Apple festival	8,000	-	8,000	8,247	(247)
Cemeteries	25,100	-	25,100	16,000	9,100
General assistance	4,850	-	4,850	3,034	1,816
	<u>89,035</u>	<u>-</u>	<u>89,035</u>	<u>60,659</u>	<u>28,376</u>
Education	3,456,869	-	3,456,869	3,456,869	-
County Tax	315,502	-	315,502	315,001	501
FirstPark	29,415	-	29,415	29,415	-
Overlay	30,073	-	30,073	5,351	24,722
Debt Service:					
Principal	80,000	-	80,000	80,000	-
Interest	53,800	-	53,800	53,800	-
	<u>133,800</u>	<u>-</u>	<u>133,800</u>	<u>133,800</u>	<u>-</u>
Transfers:					
Capital project funds	724,319	-	724,319	664,319	60,000
	<u>724,319</u>	<u>-</u>	<u>724,319</u>	<u>664,319</u>	<u>60,000</u>
Total Expenditures	<u>\$ 5,650,348</u>	<u>\$ -</u>	<u>\$ 5,650,348</u>	<u>\$ 5,430,381</u>	<u>\$ 219,967</u>

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

TOWN OF MANCHESTER, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ -	\$ 374,476	\$ 17,961	\$ 392,437
Due from other funds	3,545	27,584	-	31,129
TOTAL ASSETS	<u>\$ 3,545</u>	<u>\$ 402,060</u>	<u>\$ 17,961</u>	<u>\$ 423,566</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	6,173	-	6,173
TOTAL LIABILITIES	<u>-</u>	<u>6,173</u>	<u>-</u>	<u>6,173</u>
FUND BALANCES				
Nonspendable-principal	-	-	12,215	12,215
Restricted	-	-	5,746	5,746
Committed	-	211,545	-	211,545
Assigned	3,545	184,342	-	187,887
Unassigned	-	-	-	-
TOTAL FUND BALANCES	<u>3,545</u>	<u>395,887</u>	<u>17,961</u>	<u>417,393</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 3,545</u>	<u>\$ 402,060</u>	<u>\$ 17,961</u>	<u>\$ 423,566</u>

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

SCHEDULE C

TOWN OF MANCHESTER, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Intergovernmental	\$ 11,280	\$ 11,591	\$ -	\$ 22,871
Interest	-	657	9	666
Other	5,172	-	-	5,172
TOTAL REVENUES	<u>16,452</u>	<u>12,248</u>	<u>9</u>	<u>28,709</u>
EXPENDITURES				
Capital Outlay	-	400,299	-	400,299
Other	13,416	304,354	-	317,770
TOTAL EXPENDITURES	<u>13,416</u>	<u>704,653</u>	<u>-</u>	<u>718,069</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>3,036</u>	<u>(692,405)</u>	<u>9</u>	<u>(689,360)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-	664,319	-	664,319
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>664,319</u>	<u>-</u>	<u>664,319</u>
NET CHANGE IN FUND BALANCES	3,036	(28,086)	9	(25,041)
FUND BALANCES - JULY 1	<u>509</u>	<u>423,973</u>	<u>17,952</u>	<u>442,434</u>
FUND BALANCES - JUNE 30	<u>\$ 3,545</u>	<u>\$ 395,887</u>	<u>\$ 17,961</u>	<u>\$ 417,393</u>

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