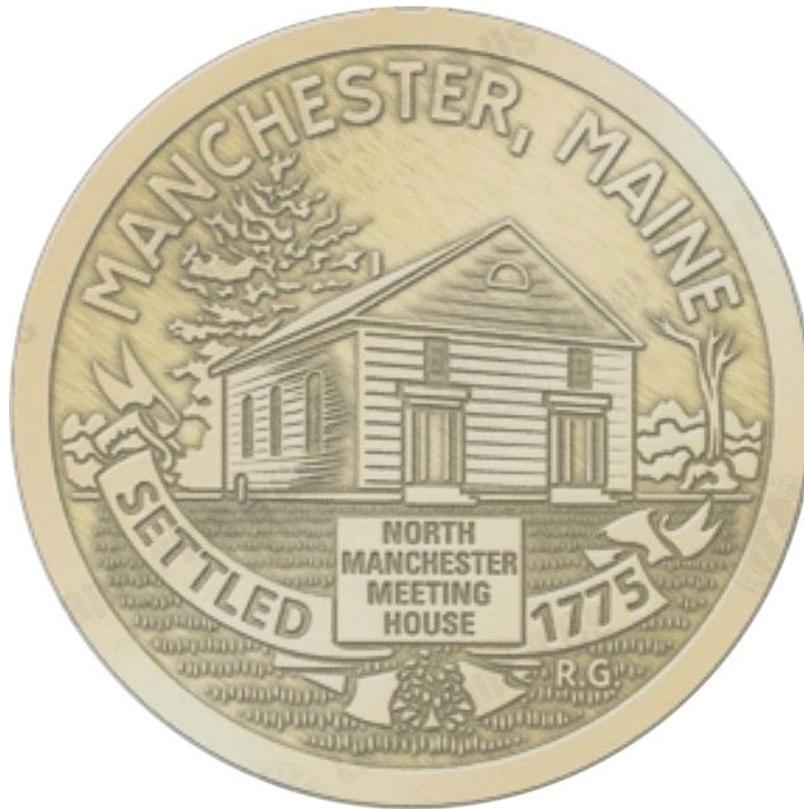


Town of
MANCHESTER



2016 Annual Report

For Fiscal year ending 06/30/2016

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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

Mattie (Martha) Wadsworth was one of the first women to publish in *Entomological News*. Born on July 26, 1862, she was an amateur entomologist who lived in rural Maine. Her short paper on the dragonflies of Manchester, Maine, appeared on page 36 of Volume I, Number 3 (Wadsworth, 1890a). At that time, the field of entomology was almost exclusively dominated by men as exemplified by the membership of the American Entomological Society. Although two women members were elected between 1863 and 1865, only one additional woman was listed among the 254 members as of the fiftieth anniversary of the Society in 1909 (Cresson, 1909). Wadsworth herself was never nominated to be a member of the Society.

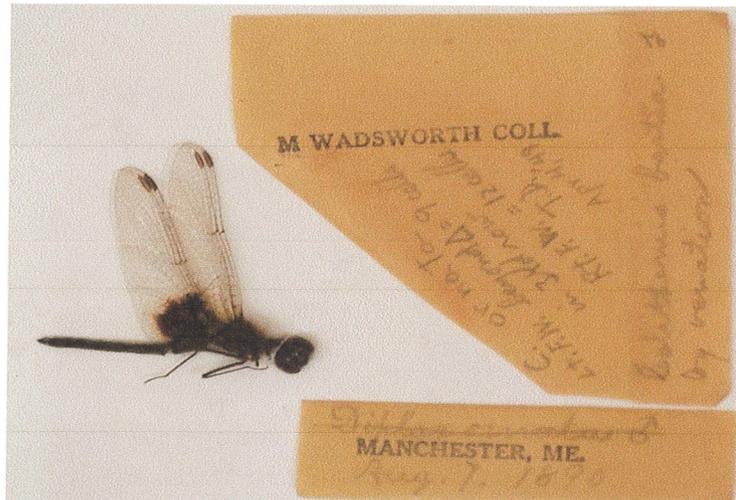
Wadsworth was known among professional entomologists in the United States and Europe of the time through her correspondence and exchange of specimens. However, she remained close to home due to family responsibilities and poor health. With her two sisters, Mae and Rose, Mattie helped to take care of the family farm, which was located along Meadow Hill Road in Manchester. She usually gave her address as Hallowell, where she received mail, but her home was actually within the Town of Manchester, located four miles east of Hallowell. Her specimens, collected when time and health permitted, came from within two miles of her home. She lived her entire life in the same home, where she maintained her collections in a small room with a single window that faced west toward Cobbosseeconte Lake. Of Quaker faith, Mattie is buried with her parents (George and Sarah), sisters, and young brother in the Friends Cemetery in West Gardiner, Maine. Their home and property have been carefully preserved by the families of Ray Pomeroy and more recently, Ben and Sondra Sechrist.



Figure 1. Undated photograph of Miss Mattie Wadsworth. (From Ben and Sondra Sechrist.)



Figure 3. Six specimens of *Speyeria idalia* (Drury), the Regal Fritillary, in the Wadsworth collection at the L. C. Bates Museum in Hinckley, Maine. This species, then uncommon in central Maine, is now extirpated from virtually all of eastern North America. Photograph by John Calhoun.

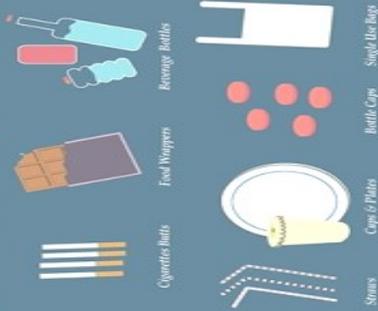


Figures 4 & 5. Martha's Pennant, *Celithemis martha*, first collected by Mattie Wadsworth in 1888 in Manchester, Maine, and later named after her by E. B. Williamson in 1922. Upper photo of a specimen collected by Mattie Wadsworth on August 7, 1890 and part of her collection presented to the Academy of Natural Sciences of Philadelphia in 1920. Photo by Harold B. White. Lower photo of an adult male taken by Annette Oliviera on Long Island in New York.

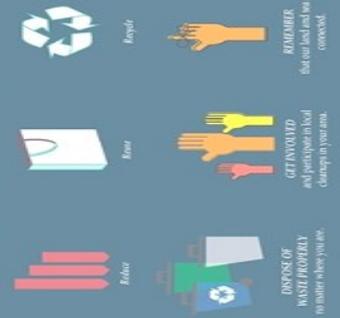
PLASTICS IN THE OCEAN

Plastics are the most common form of marine debris. They can come from a variety of land- and ocean-based **SOURCES**, **ENTER THE WATER** in many ways, and **IMPACT** the ocean and Great Lakes. Once in the water, plastic debris *never fully biodegrades*.

COMMONLY FOUND PLASTICS



HOW TO HELP?



BOATS/NETS

Fishing gear can become marine debris when it is lost or abandoned.

MICROPLASTICS

Microplastics are small plastics less than 5mm. They can come from large plastics breaking down, or can be produced as small plastics such as microbeads, which can be found in products such as toothpaste and face wash.

RAIN & WINDS

Rain and wind can sweep debris into nearby waterbodies.

LITTERING

Intentional littering or improper disposal of trash can cause marine debris.

STREAMS & STORM DRAINS

Streams and storm drains can carry debris directly into the ocean or Great Lakes.

INGESTION

Animals can easily mistake plastic debris for food.

ENTANGLEMENT

Marine life can get caught and killed in drifting fishing nets and other plastic debris.



<https://marinedebris.noaa.gov/>

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.

Historical Character of Manchester

The roughly 25 square miles which now comprises the Town of Manchester is part of a 1,500,000 acre land grant which was originally conveyed from the King of England to the Plymouth Colony in 1629. The purpose of that original conveyance was to establish an area around the Kennebec River where the colonist's agricultural products could be traded for Indian furs. Having paid off its debt to the Crown, the Colony sold the enormous tract in 1661 to private land owners. By 1753, the land was being purchased by such notables as James Bowdoin, Sylvester Gardiner, Benjamin Hallowell, Florentine Vassal and James Pitts.

Settlement commenced in the area, then know as "Hallowell Cross Roads", around 1775. The community, even in its settlement period, was noted for its strategic location on major trading and travel routes. Today, just as it was 200 years ago, Manchester is characterized by its proximity to major trading, employment and transportation centers.

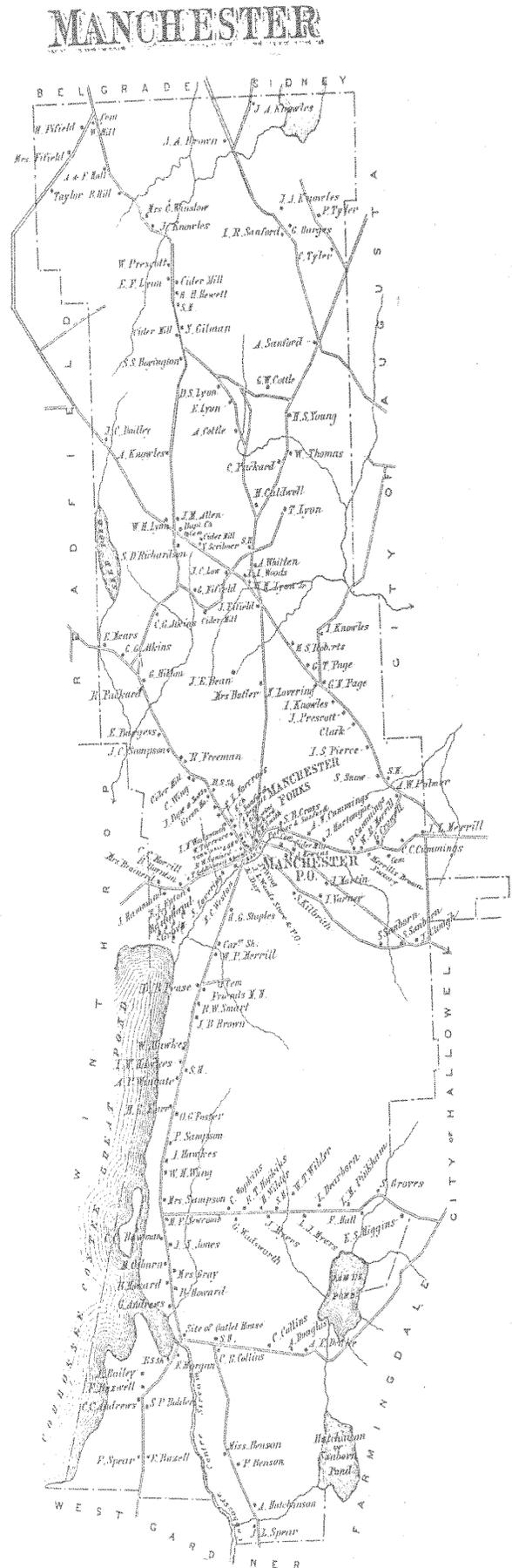
The first attempt on the part of the inhabitants of Hallowell Cross Roads to incorporate a town separate from Hallowell, Augusta, Readfield and Winthrop occurred in 1811. The proposed name for the newly incorporated community was Naples. The request before the then appropriate legislature of Massachusetts was turned down by the force of heavy opposition from Hallowell which was jealous of the valuable trade route "Naples" would come to control.

A post office was first built in Hallowell Cross Roads in 1818 and the Town was eventually incorporated in 1850 as Kennebec, and finally as Manchester in 1854.

Agriculture seems to have been the dominant occupation of Manchester residents in the nineteenth century. An 1893 militia roll lists 74 total militiamen. Sixty of these men listed their occupations as farmers, 4 as stonecutters, 3 as millmen, 3 as teamsters, 2 as merchants and 2 as engineers.

By the early twentieth century, the Town became well known for the beauty and recreational advantages offered by what is clearly its most valuable natural resource—Cobosseecontee Lake. By the turn of the century, lakeside cottages were beginning to proliferate, summer inns were being built, and in 1901 a trolley was built from Augusta to Winthrop and the Lake was made easily accessible to thousands of people.

From its earliest inception, Manchester—or the Hallowell Cross Roads—has been noted for its beauty and its strategic location both in regard to nearby centers of commerce, travel routes, and natural recreational resources.



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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
Doug Ide	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	
James Guillemette	06/30/2017
Chris Montagna	06/30/2016

RSU 38 SCHOOL BOARD	
Terri Watson	06/30/2017
Wendy Brotherlin	06/30/2018
Jim Caron	06/30/2018
Melissa O'Neal	06/30/2016

APPOINTED COMMITTEES

ANIMAL CONTROL OFFICER	
Kathleen Ross	06/30/2016

APPEALS BOARD	
Joe Kozak	06/30/2017
Scott Lyon	06/30/2017
Alec Rogers	06/30/2018
Ben Sechrist	06/30/2016
Shawn Smith	06/30/2016

BUDGET COMMITTEE	
Joe Kozak	06/30/2016
Jason Simcock	06/30/2016
Brian Jackson	06/30/2016
Terry Watson	06/30/2016
Tom Leveen	06/30/2016

CEMETERY COMMITTEE	
Brandon Ellis	Sexton
Arlene Gagnon	06/30/2016
Dusty Gay	06/30/2016
Theresa Gay	06/30/2016
Jarod McKenney	06/30/2016
Carroll Whitman	06/30/2016

COBBOSSEE WATER SHED TRUSTEE	
Brian Sylvester	06/30/2016

COBBOSSEE DAM KEEPERS	
David Dodge	06/30/2016
Charles Hippler	06/30/2016
James Hippler	06/30/2016

Committee Thanks

CONSERVATION COMMISSION	
Deb Plengey	06/30/2017
Garry Hinkley	06/30/2016
Jeffrey Janell	06/30/2016
Anne Reiter	06/30/2016
Shenna Bellows	06/30/2018
Jeff Reardon	06/30/2018
Jean-Luc Theriault	06/30/2018

FIRST PARK REPRESENTATIVE	
Richard Fein	06/30/2016

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	06/30/2016
Jeff Reardon	06/30/2016

RECREATION COMMITTEE	
Margaret Manley	06/30/2016
Melodie Rand	06/30/2016

ROAD COMMITTEE	
Walter Edgecomb	06/30/2016
Warren Foster	06/30/2016
Robert Gasper	06/30/2016
Scott Lyon	06/30/2016
James Nevins	06/30/2016
David Smith	06/30/2016
Brian Sylvester	06/30/2016
James Nevins	06/30/2016
Maynard Whitten	06/30/2016

BOARD OF SELECTMEN
Paula Thomas – Chair
Dawn Kliphan – Vice Chair
Robert Gasper
Thomas Oliver
Doug Ide

Town of Manchester, Maine

TOWN MANAGER
E. Patrick Gilbert



Dear Manchester Residents:

Thank you for the opportunity to serve our community as chair of the Manchester Board of Selectmen. It has been a pleasure to work with my fellow board members and I would like to thank them for their support and hard work over the last year. I would also like to thank the staff, planning board members, fire department volunteers and all the volunteers on various committees for their steadfast commitment to our town. They are much appreciated and we certainly could not accomplish all we do without them.

As a board, we continue to work together to find common ground on important issues that face our town. A few of our top priorities include expanding our tax base by encouraging economic growth, addressing rising property taxes and remaining fiscally conservative. Balancing the need to keep taxes down while addressing the needs of our citizens is always a challenge.

We are proud that we were able to purchase a new fire truck with monies from our reserve fund. This account enabled us to acquire it without bonding, saving taxpayer dollars. We will continue to maintain a reserve account for future purchases. Commercial Divers, Inc. inspected our dam and determined that it is in need of repairs. They were able to clean some of the debris from the control gates and will return in the fall to finish the repairs. We paved 5.7 miles of roadways and made structural improvements with ditching and shoulder work. We also continue the upkeep of the athletic fields, playground and cemeteries.

We are fortunate to live in a community that takes care of its neighbors, that strives to work together and that shares a commitment to making Manchester a great place for families to live and work. As we move forward, I will continue to do the best work I can for the people of Manchester.

Respectfully,

Paula Thomas
Chair, Manchester Board of Selectmen

P.O. Box 18
Phone (207) 622-1894

12 Readfield Road
Fax (207) 622-1715
www.manchester.govoffice2.com

Manchester, Maine 04351-0018
townmanager@manchesterme.org

BOARD OF SELECTMEN
Paula Thomas – Chair
Dawn Kliphan – Vice Chair
Robert Gasper
Thomas Oliver
Doug Ide

Town of Manchester, Maine



TOWN MANAGER
E. Patrick Gilbert

TOWN MANAGER

It is my privilege to present to the citizens of Manchester the annual report on the operations of the Town of Manchester for the fiscal year ending June 30, 2016. As you review this report, I hope you will find useful information relating to the health of the Town and specific initiatives of the past year. Below are just a number of highlights for your consideration.

The budget process continued as a collaborative process with the Board of Selectman and the Budget Committee. It is our desire to make the budget and the review process transparent to the residents. The Board of Selectman made communication a top goal this year. Regular emails are sent informing residents of Town events and attention has been given to the Town website to keep it timely and informative. Residents may sign up for these emails by visiting our website

Fiscal Forecast: An important indicator of the Town's fiscal health is the fact that we continue to maintain a strong fund balance. The all-important property tax rate was kept to a modest increase due in part to increases in building permit revenue and excise taxes. All trends point in a positive direction which bodes well for the future.

Land Use Changes: Although implementation of the Comprehensive Plan was completed several years ago, the Town, continues to consider changes to the Ordinance in an effort to improve business, and maintain the character of our residential districts.

None of the accomplishments in Manchester could have been possible without a competent and professional staff, a committed group of elected and appointed officials and an engaged public. I am committed to and believe in transparency and good government and will do everything in my power to engage the public. There are many ways for residents to be involved in community affairs and I encourage all residents to get involved to make Manchester a better place to live, work and play. It has been an honor to serve this wonderful community. I look forward to the challenges and opportunities of the future.

Respectfully submitted,
E. Patrick Gilbert, Town Manager

P.O. Box 18
Phone (207) 622-1894

12 Readfield Road
Fax (207) 622-1715
www.manchester.govoffice2.com

Manchester, Maine 04351-0018
townmanager@manchesterme.org

All data is calculated on our fiscal year.

07/01/2015 - 06/30/2016

BIRTHS	MARRIAGES	DEATHS
20	4	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
81	107	351	2954

ELECTIONS—How many are in the party?				
DEMOCRATS	GREEN/ INDEPENDENT	REPUBLICAN	UN-ENROLLED	
603	95	703	582	
# of VOTES CAST FOR MANCHESTER				
11/04/2014—1447	06/09/2015—434	11/03/2015—446	06/14/2016—338	11/08/2016—1679

Town of Manchester, Maine

Planning Board

Leon Strout – Chairman
James Pelsor
Thomas LeVeen
Jeff Reardon
Stephanie Daggett-Nichols
Theresa Gay
James Hippler



CEO

Keegen Ballard

Planning Board

Fiscal year July 1, 2016 thru June 30, 2017

The Town of Manchester Planning Board is a group of individuals devoted to reviewing substantial proposed commercial, shoreland zone, and subdivision developments. Throughout the duration of the prior fiscal year, the Board has reviewed and granted Conditional Use Permits to ten (10) successful applicants. The Town of Manchester has received a surge of commercial development over the past year, with the completion of both the Dollar General and Manchester Motors sites, which were permitted in the prior fiscal year. Throughout the duration of the current fiscal year, five (5) new Conditional Use Permits were granted for commercial uses, with the remaining five (5) Conditional Use Permits being granted for shoreland zone related construction.

The Planning Board, with the assistance of the Code Enforcement Officer, has developed two (2) new ordinances that are on the Warrant for this year's annual Town Meeting. One of these ordinances pertains to the protection and management of Manchester's Aquifer Overlay Zone, which is located in the northeast corner of the Town commonly known as the "Summerhaven" region. The intent of this ordinance is to prevent commercial extraction of groundwater, which has been a significant issue in other regions of the State of Maine. The other proposed ordinance designates zoning for recreational marijuana related uses. The intent of this ordinance is to be proactive to the finalization of State Legislation so that, when recreational marijuana production and sales laws are finalized by the state, zoning will already be in place. Additionally, the Tax Collector, Debora Southiere, has re-typed and re-formatted the Land Use Ordinance in order to make it easier to navigate.

One substantial commercial development which will be a great addition to the community is the approved re-development of the existing Mulligan's site. Gary Violette has begun redeveloping the site in a way that improves the traffic related issues on Route 202 and improves the aesthetics of the Manchester Village Zone. In addition to a new Mulligan's store, which will sit further off of Route 202, Gary has begun site preparation for the construction of a large office building to be built behind the Mulligan's store.

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. 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, which is a crucial part of the civic process.

The Board appreciates the invaluable assistance of the Planning Board Secretary Debora Southiere for her excellent organizational qualities and Code Enforcement Officer Keegen Ballard for his diligence in oversight of construction and land use issues.

Respectfully submitted,

Leon Strout, Chairman
Manchester Planning Board

P.O. Box 18 12 Readfield Road Manchester, Maine 04351-0018
Phone (207) 622-1894 Fax (207) 622-1715 email: ceo@manchesterme.org



Conservation Commission Report

April 2017

The Manchester Conservation Commission had another busy and productive year. I want to acknowledge and thank Commission members Annie Reiter, Jeff Janell, Jeff Reardon, Shenna Bellows, Deb Plengey, Jean-Luc Theriault, and associate member Fred Snowe. Everyone works diligently to facilitate the Commission's mission and goals.

The Commission continues to work on solid waste, e-waste and recycling issues, and sponsored the most successful roadside cleanup to date. Thanks to all the groups and individuals who participated, and to the businesses that donated food.

The Commission monitored forest harvests at Shedd Pond and Jaimies Pond, and initiated the development of a new town forest management plan for town-owned forests. The Commission continues to monitor and manage recreational trails in the Allen-Whitney forest and other public lands. The Commission coordinated with other local conservation commissions, Augusta Trails, and other groups, including coordinating a trail clean up in the Allen-Whitney Forest with Maranacook High School.

The Commission continues to review and implement conservation-related goals of the Comprehensive Plan including protecting high value natural areas, farm land and open spaces. The Commission is pursuing grants to encourage and protect farm land and open spaces. We continue to work with the Planning Board, and to review relevant pending state legislation.

The Commission developed a draft pesticides ordinance for municipal properties which the Selectmen adopted as town policy. We prepared and posted to the town website a brochure on low impact lawn care.

The conservation Commission meets the first Thursday of every month at the town office at 7pm. Our meeting minutes are posted to the Town website.

Respectfully submitted,

Garry Hinkley, Chair

SUSAN M. COLLINS
MAINE

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

United States Senate
WASHINGTON, DC 20510-1904

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.

Growing our economy by encouraging job creation remains a top priority. The tax relief bill enacted during this last Congress contains provisions I authored to provide small businesses with the certainty that they need to invest, grow, and, most important, hire new workers. The 2017 National Defense Authorization Act includes a provision the Maine delegation worked together to champion requiring that military recruits be provided with athletic footwear made in America, as is required for other equipment and uniform items whenever possible. This is a great victory for our troops and for the 900 skilled workers at New Balance factories here in Maine.

Maine's contributions to our national security stretch from Kittery to Limestone. As a senior member of the Appropriations Committee, I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard and \$1 billion towards the construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen the Navy and our national security, and the additional destroyer will help meet the Navy's goal of a 355-ship fleet.

Maine's growing population of older individuals creates many challenges. That's why, as Chairman of the Senate Aging Committee, my top three priorities are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security.

The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance. Last May, a call to the hotline helped lead to the arrest of a national crime ring targeting seniors, and in June I worked to secure the humanitarian release of a Maine senior who had been imprisoned in Spain after being victimized by an international drug smuggling scam.

The Aging Committee also released an extensive report detailing the findings of our bipartisan investigation into the abrupt and dramatic price increases for prescription drugs whose patents expired long ago.

I advocated strongly for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. I also championed and authored portions of the 21st Century Cures Act that will further support biomedical innovation and make significant reforms to our mental health system.

The Senate also took steps in the past year to combat the nation's heroin and opioid epidemic by passing the Comprehensive Addiction and Recovery Act (CARA), which I was proud to cosponsor. CARA is a monumental step forward in our effort to address the devastating addiction crisis affecting countless families and communities across the country and right here in Maine.

A Maine value that always guides me is our unsurpassed work ethic. In December 2016, I cast my 6,236th 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 Augusta state office at (207) 622-8414 or visit my website at www.collins.senate.gov. May 2017 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 well. It's a privilege to share an update on my work to represent you and your family in Washington and in Maine.

As always, the interests of my constituents are what guide my work. There are many things I could talk about in that regard. But I want to focus here on one issue of particular importance—economic development. Having good-paying jobs allows future generations to make this wonderful state their home. With that goal in mind, I'm working to address Maine's economic challenges and capitalize on its opportunities.

One such opportunity is agriculture, where Maine is bucking national trends. The average age of our farmers is actually going down while acreage in cultivation is going up. Consumer demand for local food is driving that growth. I've been successful in reforming federal policies to help farmers and processors meet that demand. My work will continue this year as Congress reauthorizes the Farm Bill.

I'm also working to support jobs in our coastal communities. Last year, I helped block Sweden's proposed ban on the export of Maine lobsters to the European Union. I also introduced legislation to lift unnecessary regulations on seafood exporters and invest in working waterfront infrastructure.

On the House Appropriations Committee, I'm defending federal programs that support jobs throughout Maine. These programs invest in worthy projects that are beyond the reach of private, municipal, or state resources. In our state, they provide loans to small businesses, clean polluted sites for redevelopment, find new marketable uses for Maine's natural resources, build broadband infrastructure, and much more.

Aside from economic development, advocating for Maine veterans is one of my highest priorities. With Congress' current agenda, I'm also fighting to defend Medicare and Social Security, protect clean air and water, and ensure that our communities have the resources to address hunger, homelessness and lack of health care access.

Just as important as my policy work in Washington is what my office does to help individuals in Maine. Every year, my staff helps hundreds of constituents who have issues with federal agencies or programs. Please call my Portland office at (207) 774-5019 for assistance. It's an honor to serve you.

Take care,

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



Paul R. LePage
GOVERNOR

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

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 continues to be the reduction and eventual elimination of the income tax. Raising the minimum wage is not the path out of poverty; I want Mainers to earn a career 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. It shows the nation that we are serious about wanting people and businesses to come—and stay—in Maine.

Unfortunately, voters approved a referendum question to raise the income tax to 10.15% on successful Maine households and small businesses. Enacting the second highest income tax rate in the country shows the nation we are eager to punish people for being successful. It will drive them out of our state and make it even more difficult to attract much-needed doctors, dentists, scientists, engineers and other professionals to Maine. They can live in neighboring New Hampshire, which takes no income tax from their paychecks. Even worse, there is no guarantee the extra revenue from this tax will go to fund education, as proponents promised.

As successful people leave Maine, state and municipal government will lose the significant amount they pay in property, sales and incomes taxes. This will put even more upward pressure on local property taxes. Municipalities will have to get more creative to provide local services without increasing property taxes. Reforming the tree growth program, collecting property taxes on land in conservation or preservation programs, charging a payment in lieu of taxes on state land that is taken off the property tax rolls and having non-profit organizations pay a two-percent tax on their net revenues are all ways for municipalities to increase revenues.

Such bold measures would take strong leadership and commitment from local officials and residents. 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



Charlotte Warren

19 Oakwood Drive
Portland, ME 04347
Phone: (207) 441-9116

charlotte.warren@legislature.maine.gov

HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: (207) 287-4469

Dear Neighbors,

Thank you for the opportunity to serve residents of Manchester in the Maine House of Representatives. I am honored to represent our area at the State House.

Our work this session includes consideration of more than 1,500 bills submitted by representatives and senators across the state. Lawmakers will also need to craft and pass a balanced, two-year budget to fund state government and the state's commitments, including to local communities.

I'm proud to have been appointed to serve as House chair of the Joint Standing Committee on Criminal Justice and Public Safety. Our committee is working on measures that address a range of important issues such as criminal law, corrections and emergency management. We are also working closely with our colleagues to end the drug crisis that is now taking a life roughly every day in our state.

In addition to my work on the Criminal Justice and Public Safety Committee, my top priorities include strengthening our state's workforce and economy, addressing rising property taxes, adequately funding education and making state government more efficient and transparent.

I'm committed to working with my colleagues on both sides of the aisle to find the best possible solutions to the challenges we face in our state. I also want your input on these issues so I can do the best work for our district. Please always feel welcome to contact me at 441-9116 or charlotte.warren@legislature.maine.gov with questions or concerns related to state government or any legislation before us this session. I also send periodic email updates on my work at the State House, so please let me know if you would like to receive these.

Sincerely,

A handwritten signature in black ink that reads "Charlotte M. Warren".

Charlotte Warren
State Representative

District 84: Hallowell, Manchester and West Gardiner



Senator Shenna Bellows
3 State House Station
Augusta, ME 04333-0003
Office (207) 287-1515
Cell (207) 776-5404
Shenna.Bellows@legislature.maine.gov

Dear Friends and Residents of Manchester,

Thank you for the opportunity to serve as your State Senator. I am honored and humbled that I have been chosen to represent you and your interests in Augusta. I promise to work hard on your behalf.

The upcoming legislative session is shaping up to be a busy one. I have been appointed to serve on the Legislature's Labor, Commerce, Research, and Economic Development Committee. On the committee, I will fight for economic fairness to move Maine's economy forward for everyone. I'll prioritize research and development that will encourage new job creation. And I'll work hard to support small businesses while protecting workers' rights. By supporting both workers and businesses, we can grow our economy sustainably and build a more prosperous future for our region and the state.

Over the last few months, I heard from many of you who are concerned about rising property taxes because of the state's failure to pay its fair share back to the towns and cities. I have submitted a bill to bring back fairness to Maine's revenue sharing and reduce the burden on local property owners. This is one of several bills I have introduced to address economic development, healthcare, child hunger, retirement benefits and election integrity.

I am also reaching out to Republican, Democratic and Independent colleagues to cosponsor important initiatives like reducing arsenic in Maine wells. I am excited to work to build bipartisan coalitions to get things done. We may not always agree, but I am always willing to listen and learn from all sides.

I welcome your perspectives on the issues facing our state. I can be reached on my cell at (207) 776-5404 or at the State House at (207) 287-1515. Please feel free to email me anytime at Shenna.Bellows@legislature.maine.gov. I also encourage you to sign up to receive my regular legislative updates. Go to www.mainesenate.org to join my mailing list.

I look forward to working with you in 2017!

Sincerely,

A handwritten signature in blue ink that reads "Shenna Bellows".

Shenna Bellows
State Senator

*Fax: (207) 287-1585 * TTY (207) 287-1583 * Message Service 1-800-423-6900 * Web Site: legislature.maine.gov/senate*

"First to Serve ~ 1799"

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



Ken Mason, Sheriff
Alfred G. Morin, 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 9, 2017

The Kennebec County Sheriff's Office is pleased to make the following report regarding the services we provided to the people of Kennebec County in 2016. These services include the Law Enforcement Division, Corrections' Services, Civil Process, Court Security and Transport Division. We provided 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 2016 nineteen Deputy Sheriffs serving in the Law Enforcement Division both in full-time and part-time capacity responded to over 16,000 calls for service. As a result deputies made 920 arrests, issued 665 traffic summonses, and responded to 537 motor vehicle accidents. Deputy Sheriffs also responded to 616 alarms, 174 domestic disturbances, and assisted other agencies 771 times. Deputies and Detectives made 81 drug seizures, of which most were opiate related.

Our Civil Process deputies serve documents from a number of legal agencies, state agencies, lawyers' offices and other entities. In 2016, the four deputies served 7,076 documents or legal papers to the citizens of Kennebec County.

During the past year, our Correctional Facility managed 3,212 inmates, 226 less 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 the 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 three CARA program courses helping 29 inmates with the treatment and recovery process.

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 \$451,077 bed day savings to the citizens of Kennebec County. Throughout 2016, inmates worked 10,069 community service hours, valued at approximately \$75,523. Our inmates raised 25,020 pounds of produce and gleaned 10,075 pounds of produce for the inmate kitchen, area food pantries, churches, homeless shelters, schools and elder programs in 2016.

In December, renovation construction began in the former indoor recreation yard of the correctional facility. The renovations will increase the capacity of the facility by 21 beds. This will allow us to house inmates that are currently boarded at other correctional facilities. Within 18 months the cost of the renovations will pay for itself, as we will not be paying boarding fees to other facilities.

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 nationwide and have committed to partnerships at the Federal, State and Local levels to combat this problem. Our approach is aggressive enforcement, education, treatment and recovery for those afflicted with this horrible addiction.

Another problem facing law enforcement throughout our great nation is distracted driving. Highway fatalities and serious injuries have soared as a result of individuals using electronic devices when operating a motor vehicle. Please do not be a statistic or make others a statistic because of carelessness.

As your Sheriff, and moving forward in 2017, my focus will be exclusively on the people of Kennebec County and my fellow employees within the Sheriff's Office.


 Ken Mason, Sheriff

Traffic Enforcement.....	48
Burglar Alarm.....	41
Citizen Assist.....	237
Community Policing.....	14
Motor Vehicle Stop.....	96
Property Damage Accident.....	19
Suspicious Activity.....	19
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Harassment.....	10
Paper Service.....	6
Assist Other Agency.....	16
Theft.....	14
Building Check.....	2
Domestic Dispute.....	8
Missing Person.....	1
Sex Offenses.....	1
Unattended Death.....	1
Assault.....	1
Bad Check.....	1
Criminal Mischief.....	1
Canine Call.....	1
Domestic Dispute.....	1



MARANACOOK AREA SCHOOLS

A Caring School Community Dedicated to Excellence

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

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

Tel. 207-685-3336

Ryan Meserve
Special Education Director

Brigette Williams
Finance Manager

Fax. 207-685-4703

March, 2017

Dear Community Members,

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

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

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

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

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

Curriculum and assessment work in RSU #38 continue to focus on the development of the proficiency-based diploma system that is mandated by the state of Maine. Teachers, academic coaches, and the Director of Assessment,

Manchester ~ Mt. Vernon ~ Readfield ~ Wayne
RSU #38 Office of the Superintendent 45 Millard Harrison Drive Readfield, Maine 04355
www.maranacook.org

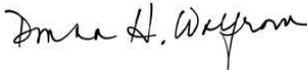
Curriculum, and Instruction continue to meet to develop a district-wide system that will ensure that all students have the opportunity to meet proficiency standards. This year’s 8th graders will be the first students who are required by the state to meet proficiency standards in order to receive a Maranacook diploma. Several parent and community meetings were scheduled throughout the year in an effort to inform parents about proficiency expectations.

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

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

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

Sincerely,



Donna H. Wolf from
 Superintendent of Schools

Town of Manchester

Attn: Board of Selectman

PO Box 18

Manchester, Me 04351

Re: Submission for budget

Dear Selectmen:

I am writing to you on behalf of the Manchester Country riders Snowmobile Club, to again request that the funds received by the Town from snowmobile registration fees of the resident snowmobilers, be appropriated to our club through the Town's budget.

Our club is all volunteer, not for profit organization associated with the Maine Snowmobile Association (MSA) that exists to better our sport. Our club works to assure our trail system is compatible with the wishes of the generous landowners of the Town, who allow us to create and maintain the snowmobile trails. The club consists of 30 families, most of whom are Manchester residents. We are active in promoting the safe, responsible use of the trails while minimizing environmental impacts. Although the trails are primarily used by snowmobiles, we find many walkers, snowshoers, skiers & winter bikers enjoying our trails as well.

Our club appreciates the support we have received in the past from the Town's officials and citizens and hope to receive the same support this year again. Please feel free to contact me with any questions you may have.

Thank you once again for your continued support.

Respectfully submitted



Shawn Smith

President, Manchester Country Riders



Outstanding Real Estate Taxes

Complete List
As of: 06/30/2016

Acct	Name ----	Year	Original Tax	Amount Due
1532	BARROWS, JOHN H. & JENNIFER R.	2015	2,085.21	2,085.21
1532	BARROWS, JOHN H. & JENNIFER R.	2016	2,164.19	2,164.19
1630	BICKFORD, JAMES	2015	1,140.82	42.69
1630	BICKFORD, JAMES	2016	1,186.30	1,186.30
1513	BRAWN, PAUL R.	2016	3,714.69	3,714.69
152	BRICKETT,LELAND E.& BEVERLY A.	2016	388.43	388.43
506	BROUGHAM, CASEY	2016	820.42	820.42
157	BROUGHAM, MARY D.	2015	2,237.34	450.38
157	BROUGHAM, MARY D.	2016	2,321.70	2,321.70
363	BURGESS, MAYNARD	2016	913.52	913.52
244	CRAM, CECIL F & LOUISE	2015	535.41	477.76
244	CRAM, CECIL F & LOUISE	2016	1,099.35	1,099.35
1406	CRAM,JENNIFER & JOHN	2015	1,023.57	1,023.57
1406	CRAM,JENNIFER & JOHN	2016	1,064.89	1,064.89
248	CRAM,ROSE, ESTATE OF	2015	859.02	502.00
248	CRAM,ROSE, ESTATE OF	2016	922.15	922.15
249	CRAM,STANLEY JR. & LINDA	2016	566.46	566.46
1567	DAGNEAU, MICHELLE L.	2015	460.46	460.46
1567	DAGNEAU, MICHELLE L.	2016	571.02	571.02
218	EASTMAN, RICHARD	2016	1,576.80	1,576.80
218	EASTMAN,RICHARD & LAAMANN, SVEN	2015	1,517.95	1,517.95
364	FARRINGTON, H. EVERIL, ESTATE OF	2016	715.42	415.92
398	GAGNE,LORRAINE	2016	2,200.29	2,200.29
1679	GLEASON,EDWARD D. JR	2016	2,272.48	2,272.48
429	GLEASON,EDWARD D.JR	2016	3,499.76	3,499.76
1635	HENTSCHEL, LISA & CHRISTOPHER	2013	4,116.89	4,126.38
1635	HENTSCHEL, LISA & CHRISTOPHER	2014	4,468.99	4,478.73
1635	HENTSCHEL, LISA & CHRISTOPHER	2015	4,604.05	4,604.05
1635	HENTSCHEL, LISA & CHRISTOPHER	2016	4,751.64	4,751.64
1702	HUTCHINSON, PATRICIA E.	2016	855.53	855.53
1398	JONES, RICHARD S.	2014	595.26	605.00
1398	JONES, RICHARD S.	2015	597.18	597.18
1398	JONES, RICHARD S.	2016	630.09	630.09
1411	KNOWLES, GRANT M.	2016	183.18	183.18
610	KNOWLES, HERMAN, JR.	2015	4,414.50	4,414.50
610	KNOWLES, HERMAN, JR.	2016	4,576.08	4,576.08
1585	KNOWLES,DANIEL I.	2015	558.71	558.71
1585	KNOWLES,DANIEL I.	2016	1,553.83	1,553.83
1421	LAJOIE, CHRISTINA M.	2015	163.17	163.17
1421	LAJOIE, CHRISTINA M.	2016	132.95	132.95
202	IB & S CONSTRUCTION, INC.	2016	936.91	936.91
675	LINTON, LINDA A.	2016	545.44	545.44

Complete List
As of: 06/30/2016

Acct	Name ----	Year	Original Tax	Amount Due
1738	MCLAUGHLIN,KEVIN	2016	292.09	292.09
978	MGW CONSULTING & DEVELOPMENT, LLC	2016	1,236.48	1,236.48
1491	MICHAUD, RICKY L.	2015	1,681.15	1,681.15
1491	MICHAUD, RICKY L.	2016	1,745.80	1,745.80
1663	MITTON, JOHN C.	2015	736.76	313.37
1663	MITTON, JOHN C.	2016	767.92	767.92
1422	MOORE,DONNA L	2015	100.25	100.25
1422	MOORE,DONNA L	2016	126.38	126.38
836	NAIMAN, FRANK R.	2016	8,586.07	8,586.07
1170	NASON,ROBERT P.	2016	1,222.58	1,222.58
850	OCONNOR, JOHN J. JR., TRUSTEE OF	2015	7,483.76	3,128.87
850	OCONNOR, JOHN J. JR., TRUSTEE OF	2016	7,754.20	7,754.20
1363	PALMER, BRADY R.	2016	2,759.78	2,759.78
739	PALMER,BRADY R.	2016	4,200.34	4,200.34
926	PLUMMER,STANLEY, ESTATE OF	2016	3,350.45	3,350.45
940	PRATT,STANLEY W. & JANICE E. &	2016	748.41	500.05
898	PROVOST, NANCY E. &	2016	1,310.22	1,310.22
951	QUIRION,PAUL & TAMELA	2015	2,720.61	1,311.80
951	QUIRION,PAUL & TAMELA	2016	2,822.13	2,822.13
972	RICHARD,GARY L.	2015	1,185.20	1,185.20
972	RICHARD,GARY L.	2016	1,232.25	1,232.25
1620	SAVAGE, BEVERLY	2014	1,377.09	1,241.52
1620	SAVAGE, BEVERLY	2015	1,400.54	1,400.54
1620	SAVAGE, BEVERLY	2016	1,461.95	1,461.95
593	VIOLETTE, RANDY	2016	3,145.35	3,145.35
593	VIOLETTE,RANDY	2015	3,032.78	2,115.44
1213	WEBB, WALTER	2016	1,426.18	1,426.18
1214	WEBB, WALTER	2016	2,804.08	2,804.08
1211	WEBB,CHARLES L.& ELAINE	2015	2,284.87	2,284.87
1211	WEBB,CHARLES L.& ELAINE	2016	2,370.92	2,370.92

Outstanding Real Estate Taxes

Outstanding Personal Property Taxes

Complete List

As of:
06/30/2016

Acct	Name ----	Year	Tax	Original	Amount
					Due
311	BILLY BLACK INK	2014	7.48	0.00	7.48
382	Christopher Firlotte	2016	15.95	0.00	15.95
294	John Barrows Construction	2014	89.70	0.00	89.70
352	Maine Integrative Healthcare	2015	30.70	0.00	30.70
352	Maine Integrative Healthcare	2016	31.90	0.00	31.90
318	Maple Tree Community School	2015	46.05	21.29	24.76
356	Martial Arts Institute	2014	14.95	0.00	14.95
362	Muzak LLC	2016	4.78	0.00	4.78
355	Sky High Studio	2014	14.95	0.00	14.95
284	TV MAN	2013	27.60	0.00	27.60
284	TV MAN	2014	29.90	0.00	29.90



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, 2016, and the related notes to the financial statements, which collectively comprise the Town of Manchester, Maine's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 10 and 38 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

The Schedule of Departmental Operations – General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are the

responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Departmental Operations – General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 21, 2016, on our consideration of the Town of Manchester, Maine's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Manchester, Maine's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
October 21, 2016

STATEMENT C

TOWN OF MANCHESTER, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2016

	General Fund	All Nonmajor Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 1,651,446	\$ 428,109	\$ 2,079,555
Accounts receivable (net of allowance for uncollectibles):			
Taxes	631	-	631
Liens	123,455	-	123,455
Other	207	-	207
Prepaid items	207	-	207
Due from other funds	50,000	163,755	213,755
TOTAL ASSETS	\$ 1,825,946	\$ 591,864	\$ 2,417,810
LIABILITIES			
Accounts payable	\$ 26,000	\$ -	\$ 26,000
Due to other funds	163,755	50,000	213,755
TOTAL LIABILITIES	189,755	50,000	239,755
DEFERRED INFLOWS OF RESOURCES			
Deferred tax revenue	97,544	-	97,544
Prepaid taxes	3,784	-	3,784
TOTAL DEFERRED INFLOWS OF RESOURCES	101,328	-	101,328
FUND BALANCES			
Nonspendable - principal	207	12,215	12,422
Restricted	-	5,765	5,765
Committed	100,000	263,530	363,530
Assigned	1,163	260,354	261,517
Unassigned	1,433,493	-	1,433,493
TOTAL FUND BALANCES	1,534,863	541,864	2,076,727
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 1,825,946	\$ 591,864	\$ 2,417,810

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, 2016

	General Fund	All Nonmajor Funds	Total Governmental Funds
REVENUES			
Taxes:			
Property taxes	\$ 4,951,812	\$ -	\$ 4,951,812
Excise taxes	539,695	-	539,695
Intergovernmental	228,674	-	228,674
Charges for services	34,187	-	34,187
Miscellaneous revenues	60,616	9,806	70,422
TOTAL REVENUES	5,814,984	9,806	5,824,790
EXPENDITURES			
Current:			
General government	464,414	-	464,414
Public safety	207,358	-	207,358
Sanitation	57,770	-	57,770
Recreation	33,238	-	33,238
Organizations and social services	17,322	-	17,322
Unclassified	29,802	320,170	349,972
Education	3,616,100	-	3,616,100
Cobbossee watershed	28,107	-	28,107
County tax	304,291	-	304,291
FirstPark	29,858	-	29,858
Overlay	8,931	-	8,931
Debt service:			
Principal	80,000	-	80,000
Interest	50,400	-	50,400
Capital outlay	-	366,228	366,228
TOTAL EXPENDITURES	4,927,591	686,398	5,613,989
EXCESS REVENUES OVER (UNDER) EXPENDITURES	887,393	(676,592)	210,801
OTHER FINANCING SOURCES (USES)			
Transfers in	-	801,063	801,063
Transfers (out)	(801,063)	-	(801,063)
TOTAL OTHER FINANCING SOURCES (USES)	(801,063)	801,063	-
NET CHANGE IN FUND BALANCES	86,330	124,471	210,801
FUND BALANCES - JULY 1	1,448,533	417,393	1,865,926
FUND BALANCES - JUNE 30	\$ 1,534,863	\$ 541,864	\$ 2,076,727

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, 2016

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 1,448,533	\$ 1,448,533	\$ 1,448,533	\$ -
Resources (Inflows):				
Property taxes	4,917,933	4,917,933	4,951,812	33,879
Excise taxes	455,500	455,500	539,695	84,195
Intergovernmental	218,080	219,245	228,674	9,429
Charge for services	32,070	32,070	34,187	2,117
Interest on taxes	14,000	14,000	25,123	11,123
Interest income	1,500	1,500	1,706	206
Other revenues	31,500	31,500	33,787	2,287
Transfers from other funds	-	-	-	-
Amounts Available for Appropriation	<u>7,119,116</u>	<u>7,120,281</u>	<u>7,263,517</u>	<u>143,236</u>
Charges to Appropriations (Outflows):				
General government	535,229	535,229	464,414	70,815
Public safety	225,607	225,607	207,358	18,249
Sanitation	59,650	59,650	57,770	1,880
Cobbossee watershed	28,107	28,107	28,107	-
Recreation	45,890	45,890	33,238	12,652
Organizations and social services	17,610	17,610	17,322	288
Unclassified	37,350	38,515	29,802	8,713
Education	3,616,100	3,616,100	3,616,100	-
County tax	304,291	304,291	304,291	-
FirstPark	29,715	29,715	29,858	(143)
Overlay	38,306	38,306	8,931	29,375
Debt service:				
Principal	80,000	80,000	80,000	-
Interest	50,400	50,400	50,400	-
Transfers to other funds	752,328	801,063	801,063	-
Total Charges to Appropriations	<u>5,820,583</u>	<u>5,870,483</u>	<u>5,728,654</u>	<u>141,829</u>
Budgetary Fund Balance, June 30	<u>\$ 1,298,533</u>	<u>\$ 1,249,798</u>	<u>\$ 1,534,863</u>	<u>\$ 285,065</u>
Utilization of Unassigned Fund Balance	\$ 50,000	\$ 50,000	\$ -	\$ (50,000)
Utilization of Assigned Fund Balance	-	48,735	-	(48,735)
Utilization of Committed Fund Balance	100,000	100,000	-	(100,000)
	<u>\$ 150,000</u>	<u>\$ 198,735</u>	<u>\$ -</u>	<u>\$ (198,735)</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, 2016

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
General Government:					
General government	\$ 456,309	- \$	456,309 \$	436,864	\$ 19,445
Selectmen	16,500	-	16,500	16,500	-
Planning/appeals board	10,120	-	10,120	10,026	94
Conservation Committee	2,300	-	2,300	1,024	1,276
Selectmen's contingency	50,000	-	50,000	-	50,000
	<u>535,229</u>	<u>-</u>	<u>535,229</u>	<u>464,414</u>	<u>70,815</u>
Public Safety:					
Ambulance	21,285	-	21,285	21,285	-
Fire department	108,848	-	108,848	90,533	18,315
Animal control	7,978	-	7,978	8,033	(55)
Cobbossee Outlet Dam	4,200	-	4,200	3,686	514
Emergency preparedness	500	-	500	500	-
E-911 Service	22,738	-	22,738	22,738	-
PSAP	5,418	-	5,418	5,418	-
Hydrants	39,240	-	39,240	39,254	(14)
Street lights	15,400	-	15,400	15,911	(511)
	<u>225,607</u>	<u>-</u>	<u>225,607</u>	<u>207,358</u>	<u>18,249</u>
Sanitation:					
Solid waste	59,650	-	59,650	57,770	1,880
Cobbossee Watershed	28,107	-	28,107	28,107	-

Auditors Report

TOWN OF MANCHESTER, MAINE
 SCHEDULE A (CONTINUED)
 SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2016

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Recreation:					
Recreation	29,500	-	29,500	21,331	8,169
Recreation maintenance	16,390	-	16,390	11,907	4,483
	<u>45,890</u>	<u>-</u>	<u>45,890</u>	<u>33,238</u>	<u>12,652</u>
Organizations and Social Services:					
Kennebec Land Trust	250	-	250	250	-
MMA	3,460	-	3,460	3,572	(112)
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	-
Scribner Hill Cemetery	3,300	-	3,300	3,300	-
Seniors Club	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	1,000	-	1,000	1,000	-
	<u>17,610</u>	<u>-</u>	<u>17,610</u>	<u>17,322</u>	<u>288</u>

SCHEDULE A (CONTINUED)

TOWN OF MANCHESTER, MAINE

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

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Unclassified:					
Snowmobile reimbursement	-	1,165	1,165	1,165	-
Vets dinner	1,500	-	1,500	1,500	-
Auction/heat	900	-	900	889	11
Tree lighting	800	-	800	826	(26)
Apple festival	8,000	-	8,000	8,176	(176)
Cemeteries	21,300	-	21,300	16,285	5,015
General assistance	4,850	-	4,850	961	3,889
	<u>37,350</u>	<u>1,165</u>	<u>38,515</u>	<u>29,802</u>	<u>8,713</u>
Education	3,616,100	-	3,616,100	3,616,100	-
County Tax	304,291	-	304,291	304,291	-
FirstPark	29,715	-	29,715	29,858	(143)
Overlay	38,306	-	38,306	8,931	29,375
Debt Service:					
Principal	80,000	-	80,000	80,000	-
Interest	50,400	-	50,400	50,400	-
	<u>130,400</u>	<u>-</u>	<u>130,400</u>	<u>130,400</u>	<u>-</u>
Transfers:					
Special revenue funds	33,391	48,735	82,126	82,126	-
Capital projects funds	718,937	-	718,937	718,937	-
	<u>752,328</u>	<u>48,735</u>	<u>801,063</u>	<u>801,063</u>	<u>-</u>
Total Expenditures	\$ 5,820,583	\$ 49,900	\$ 5,870,483	\$ 5,728,654	\$ 141,829

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

TOWN OF MANCHESTER, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2016

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ -	\$ 410,129	\$ 17,980	\$ 428,109
Due from other funds	70,873	92,882	-	163,755
TOTAL ASSETS	<u>\$ 70,873</u>	<u>\$ 503,011</u>	<u>\$ 17,980</u>	<u>\$ 591,864</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	50,000	-	50,000
TOTAL LIABILITIES	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
FUND BALANCES				
Nonspendable - principal	-	-	12,215	12,215
Restricted	-	-	5,765	5,765
Committed	-	263,530	-	263,530
Assigned	70,873	189,481	-	260,354
Unassigned	-	-	-	-
TOTAL FUND BALANCES	<u>70,873</u>	<u>453,011</u>	<u>17,980</u>	<u>541,864</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 70,873</u>	<u>\$ 503,011</u>	<u>\$ 17,980</u>	<u>\$ 591,864</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, 2016

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Interest	\$ -	\$ 653	\$ 19	\$ 672
Other	4,134	5,000	-	9,134
TOTAL REVENUES	4,134	5,653	19	9,806
EXPENDITURES				
Capital Outlay	-	366,228	-	366,228
Other	18,932	301,238	-	320,170
TOTAL EXPENDITURES	18,932	667,466	-	686,398
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(14,798)	(661,813)	19	(676,592)
OTHER FINANCING SOURCES (USES)				
Transfers In	82,126	718,937	-	801,063
Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	82,126	718,937	-	801,063
NET CHANGE IN FUND BALANCES	67,328	57,124	19	124,471
FUND BALANCES - JULY 1	3,545	395,887	17,961	417,393
FUND BALANCES - JUNE 30	\$ 70,873	\$ 453,011	\$ 17,980	\$ 541,864

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