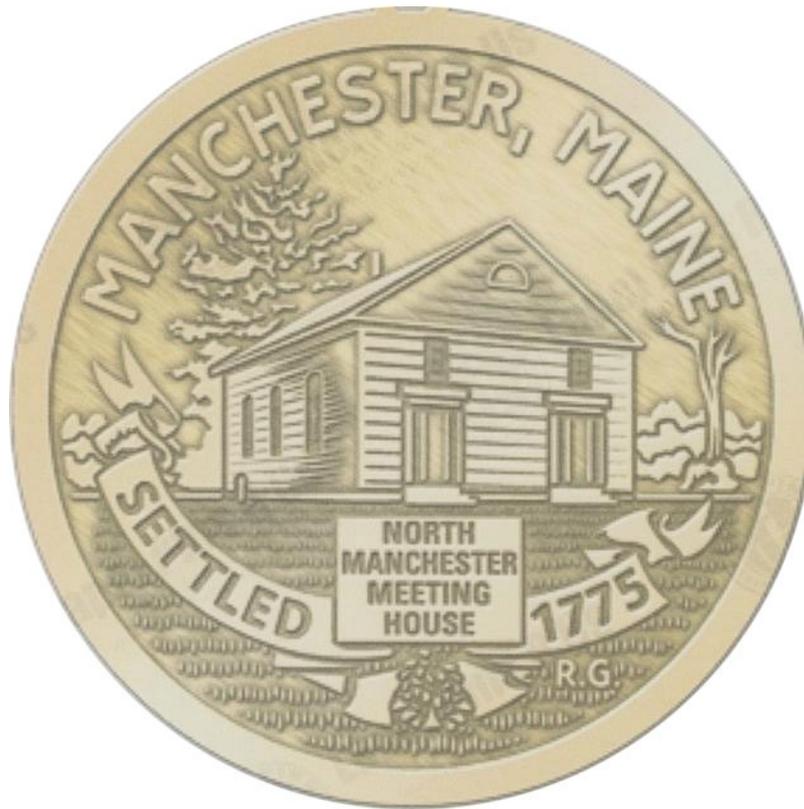


Town of
MANCHESTER



2017 Annual Report

For Fiscal year ending 06/30/2017

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OFFICE STAFF

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

Email – townmanager@manchesterme.org

Town Clerk/Registrar of Voters.....Debora Southiere

Email – townclerk@manchesterme.org

Treasurer.....Ann Young

Email – treasurer@manchesterme.org

Assessors Agent.....Charles Jordan

Email – assessor@manchesterme.org

CEO/Plumbing Inspector.....Bradford Luker

Email – ceo@manchesterme.org

E-911.....Charles Jordan

Office: 207-622-1894 Fax: 207-622-1715



Clarence (Bug) Cram

Member of the Manchester Fire Department from 1979 –2017...38 Years!

Chief Clarence “Bug” Cram retired from the Manchester Fire Department in 2017 after serving on the department for 38 years. Together with other firefighters from Manchester, Bug and I attended the Maine State Weekend at the Firefighter academy in Emmitsburg Maryland. Not only was he a fellow firefighter and leader, but to me he is a life long friend. We have spent many hours fishing and four wheeling and socializing sometimes with just the guys and sometimes we even included our spouses!

Bug served under 3 fire chiefs during his time on the MFD. Bug’s loyalty and dedication to the department showed he wanted the department to be as good as it possibly could be. I want to join the community in wishing Bug a well-deserved retirement.

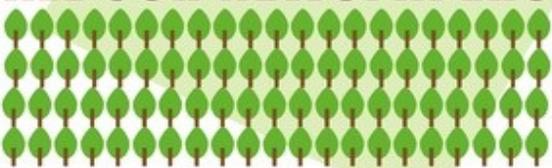
Captain Dave Worthing

MFD

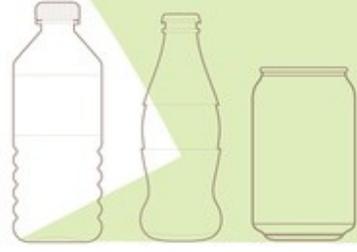


DON'T refuse TO REUSE

EACH YEAR WE COULD SAVE
250 MILLION
TREES IF WE'D
RECYCLE
ALL OUR NEWSPAPERS



YOU COULD HELP A LOT **JUST**
CLASSIFYING

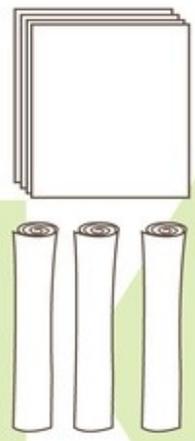


PLASTIC GLASS TIN

If garbage is already classified, it will be easier for recyclers to treat it.

USE YOUR IMAGINATION TO **REUSE** YOUR STUFF

YOU SHOULD
TRY {AT THE LEAST}
to **USE**
EVERY *single* PART
of every
PAPER YOU USE
FRONT & BACK



IT'S BETTER
FOR THE PLANET
to **SHARE**
MAGAZINES
AND NEWSPAPERS
WITH * FRIENDS
instead of
BUYING AND
COLLECTING THEM



HOW NOT TO RECYCLE!

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

It is emptied on Tuesdays and Fridays.

If the container is full, please 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.

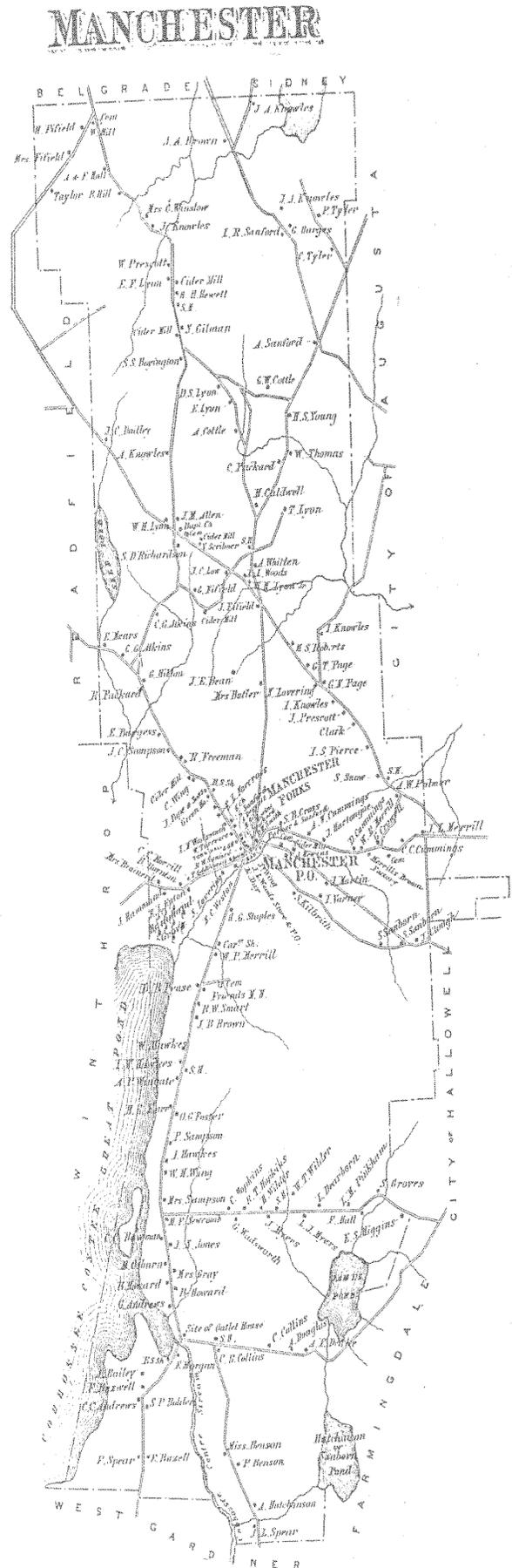
The first attempt on the part of the inhabitants of Hallowell Cross Roads to incorporate a town separate from Hallowell, Augusta, Readfield and Winthrop occurred in 1811. The proposed name for the newly incorporated community was Naples. The request before the then appropriate legislature of Massachusetts 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	06/30/2019
Doug Ide	06/30/2018
Thomas Oliver	06/30/2019
Dawn Kliphan	06/30/2018

SANITARY DISTRICT	
Clifton Fletcher	06/30/2019
Warren Foster	06/30/2018
Robert Gasper	06/30/2019
Darryl Belz	06/30/2018

MANCHESTER ELEMENTARY SCHOOL ADVISORY BOARD	

RSU 38 SCHOOL BOARD	
Kaleb Pushard	06/30/2017
Wendy Brotherlin	06/30/2018
Jim Caron	06/30/2018
Melissa O'Neal	06/30/2019

APPOINTED COMMITTEES

ANIMAL CONTROL OFFICER	
Kathleen Ross	06/30/2017

APPEALS BOARD	
Joe Kozak	06/30/2017
Scott Lyon	06/30/2017
Alec Rogers	06/30/2018
Ben Sechrist	06/30/2019
Shawn Smith	06/30/2019

BUDGET COMMITTEE	
Joe Kozak	06/30/2017
Jason Simcock	06/30/2017
Brian Jackson	06/30/2017
Terry Watson	06/30/2017
Tom Leveen	06/30/2017

CEMETERY COMMITTEE	
Brandon Ellis	Sexton
Arlene Gagnon	06/30/2017
Dusty Gay	06/30/2017
Theresa Gay	06/30/2017
Jarod McKenney	06/30/2017
Carroll Whitman	06/30/2017

COBBOSSEE WATER SHED TRUSTEE	
Keegen Ballard	06/30/2017

COBBOSSEE DAM KEEPERS	
David Dodge	06/30/2017
Charles Hippler III	06/30/2017
James Hippler	06/30/2017

Committee Thanks

CONSERVATION COMMISSION	
Deb Plengey	06/30/2017
Garry Hinkley	06/30/2019
Jeffrey Janell	06/30/2019
Anne Reiter	06/30/2019
Shenna Bellows	06/30/2018
Jeff Reardon	06/30/2018
Jean-Luc Theriault	06/30/2018

FIRST PARK REPRESENTATIVE	

PLANNING BOARD	
James 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	06/30/2019
Jeff Reardon	06/30/2019

RECREATION COMMITTEE	
Melodie Rand	06/30/2017

ROAD COMMITTEE	
Walter Edgecomb	06/30/2017
Warren Foster	06/30/2017
Robert Gasper	06/30/2017
Scott Lyon	06/30/2017
James Nevins	06/30/2017
David Smith	06/30/2017
Brian Sylvester	06/30/2017
James Nevins	06/30/2017
Maynard Whitten	06/30/2017

Town of Manchester, Maine

Paula Thomas – Chairman
Dawn Kliphan – Vice
Chairman
Robert Gasper
Thomas Oliver
Doug Ide



Town Manager
E. Patrick Gilbert

Dear Manchester Residents:

I am honored to serve as chair of the Manchester Board of Selectmen for a second year. We are fortunate to have dedicated board members that work together to make the best possible decisions for our town. We could not accomplish what we do without such a competent office staff and I would like to publicly thank them for their service. Our planning board members, fire department volunteers and various committee members remain steadfast in their commitment to our community.

This past year 63 tons of municipal solid waste was recycled in the containers located in the town office parking area, a service I am happy we are able to offer to our citizens. In line with our objective to be environmentally conscientious, we have been working on an ordinance that would prohibit the commercial use of single-use plastic bags and encourage the use of the reusable shopping bags. We will bring that to you for your consideration at our town meeting.

We paved 4.65 miles of roadways, reclaimed and reconstructed Old Winthrop Road and removed brush on Worthing, Fifield, Scribner Hill, Cottle, Mt. Vernon and Prescott Roads. We adopted a new forest management plan for town owned forests and acquired a new pumper tank at the fire station.

Bradford C. Luker was hired as our new code enforcement officer and plumbing inspector. Brad comes to us with a background in construction and real estate. He is a Navy veteran and retired from International Paper/Verso Paper after 25 years as a control room operator and 3rd class engineer. We are excited to have Brad join our team.

As a board we face many challenges balancing our tax base with the needs of the town and we welcome your ideas and input as we work towards that goal. We continue to encourage economic growth while keeping the aesthetic of our small town intact. At the same time we strive to be financially responsible.

I am grateful to live in a community where neighbors look out for neighbors, where we come together to support those less fortunate and where community organizations work to make our town an even better place to live. I want to thank the citizens of Manchester for the opportunity to serve as selectperson and I will continue to work hard to keep Manchester the best little town in Maine.

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
townclerk@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, 2017. 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, through the use of constant contact which you can sign up for on our website along with attention to the website to keep it timely and informative.

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 etc. 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, continued to consider changes to the Ordinance in an effort to improve business, and also maintain the character of our residential districts.

None of the accomplishments in Town 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 the notions of transparency and good government and will do everything in my power to engage the public. As there are many ways for residents to be involved in community affairs, 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.

07/01/2016 - 06/30/2017

BIRTHS	MARRIAGES	DEATHS
22	3	24
DEPARTMENT OF AGRICULTURE—TOTAL DOG COUNT—372		
Animal Control Officer: Kathleen Ross		
Game Warden: Sue Meyer		

INLAND FISHERIES AND WILDLIFE			
ATV	SNOWMOBILE	BOAT	HUNT/FISH LICENSE
83	125	299	213

ELECTIONS—How many are in the party?				
DEMOCRATS	GREEN/ INDEPENDENT	REPUBLICAN	UN-ENROLLED	LIBERTARIAN
612	119	738	655	8
# of VOTES CAST FOR MANCHESTER				
06/09/2015—434	11/03/2015—446	06/14/2016—338	11/08/2016—1679	06/13/2017—345

Town of Manchester, Maine

Planning Board

Leon Strout – Chairman
Tom LeVeen
James Hippler
Jeff Reardon
Stephanie Daggett Nichols
Therese Gay
Timothy Nevins

CEO
Bradford Luker



Planning Board

Fiscal year July 1, 2017 thru June 30 2018

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. 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. Proposed ordinance designated zoning for recreational and medical 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.

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 of Route 202, Gary has had a large office building which sets 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 former Code Enforcement Officer, Keegen Ballard for his diligence in oversight of construction and land use issues.

Respectfully submitted,

Leon Strout, Chairman
Manchester Planning Board

Report of the Planning Board



Manchester Conservation Commission

2017 Annual Report

The Manchester Conservation Commission (MCC) enjoyed another busy and productive year. I would like to thank MCC members Shenna Bellows, Annie Reiter, Deb Plengey, Jeff Janell, Jeff Reardon, Jean-Luc Theriault and Fred Snow for all of their hard work and dedication. I also would like to thank the Board of Selectmen and the town staff for their trust, support, and encouragement.

Working with the Board of Selectmen and the town manager, the Commission selected Two Trees Forestry to develop and implement a new town forest management plan. The plan covers the town's three forests: Fairbanks Pond, and Bog Pond East and Bog Pond West. The plan provides for a sustainable harvest program which will provide periodic ongoing revenues, while protecting critical wildlife habitat, and recreational opportunities. The Fairbanks Pond parcel is scheduled for harvest in 2018, and the three parcels will be on a twenty year schedule, with one parcel being harvested approximately every eight to ten years.

Working with the Winthrop and Monmouth Conservation Commissions, the MCC was able to obtain a \$6,000 Davis Family Foundation grant. The grant is being used to assess the needs of local farms and farmers in order to encourage existing and new farms. The "Kennebec West" group has conducted farmer surveys and meetings, mapped current and potential farmland, reviewed ordinances and policies, and advised policy makers.

The MCC helped to craft the proposed single-use retail plastic bag ordinance which is on the June 2018 ballot. This ordinance would help to reduce solid waste and the impact on the environment of single-use plastic bags by prohibiting most "at-the-counter" retail store use of these bags. Shoppers would be encouraged to bring their own bags. Retail use of recyclable paper bags is not affected.

The MCC continues to sponsor and organize the Manchester annual roadside litter pickup each spring. The 2017 event was one of the largest. We had participation from local scouts, the snowmobile club, Hope Baptist Church, Kennebec Savings Bank, and others. Several local businesses made food donations.

The MCC continues to work on solid waste and recycling issues. Residents are encouraged to recycle using either the Ecomaine "silver bullets", or through Hatch Hill. The Commission also encourages residents to reduce their waste stream by composting their organic garbage.

2017 saw quite a bit of recreational trail activity in Manchester. Working with the local mountain bike club (CeMENEMBA.org) and the Manchester Country Riders snowmobile club, the trails in the Allen-Whitney Forest were cleaned and repaired, and signage installed. Nearly one mile of new trail was constructed. The October storms caused numerous blowdowns in the A-W, most of which have been cleaned up, and the trails reopened.

Working with the Hallowell Conservation Commission, the MCC monitored the Dept. of IF&W wood harvest of the Jaimie Pond Wildlife Management Area. Once the harvest is complete, it likely will be necessary to reconstruct and rehabilitate some of the hiking trails.

The Manchester Conservation Commission meets the first Thursday each month at the town office at 7pm. The public always are welcome.

Sincerely,

Garry Hinkley, Chair

Manchester Conservation Commission

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2623
(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 this past year.

Maine has the oldest average age in the nation. As Chairman of the Senate Aging Committee, my top three priorities for the Committee are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security. Following the Committee's investigation into skyrocketing prescription drug costs, I authored bipartisan legislation to foster generic competition, which was signed into law. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for seniors to report suspected fraud and receive assistance. To support the 40 million family caregivers in the United States, I am proud to have authored the RAISE Family Caregivers Act to create a coordinated strategy to support family members who make countless personal and financial sacrifices to care for their loved ones.

The opioid crisis touches families and communities across our state. As a member of the Appropriations Committee, I fought for significant increases in funding to support community, law-enforcement, and public health efforts. In April, the State of Maine was awarded over \$2 million to fight this devastating public health crisis. Additionally, I have authored legislation to support grandparents and other extended family members who are raising grandchildren as a result of the nation's opioid epidemic.

Biomedical research has the potential to improve and save lives, and also supports good jobs at research facilities here in Maine. Last year, the Appropriations Committee approved a \$2 billion increase for the National Institutes of Health for the third consecutive year. This includes an increase of nearly 30 percent for research on Alzheimer's, our nation's most costly disease. As founder and co-chair of the Senate Diabetes Caucus, I work to raise awareness of the threats posed by diabetes, invest in research, and improve access to treatment options. My bill to establish a national commission of health care experts on diabetes care and prevention was signed into law in 2017.

We owe our veterans so much. Last year, I worked to secure the authorization of a Community-Based Outpatient Clinic in Portland to support the health care of Maine's veterans in the southern part of our state. I also worked to secure funding extensions to help veterans throughout rural Maine receive health care within their communities. I also worked to secure funding for housing vouchers for veterans to reduce veterans' homelessness.

Maine's contributions to our national security stretch from Kittery to Limestone. I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard for construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen our national security and preserve great jobs in our state.

As chairman of the Transportation and Housing Appropriations Subcommittee, I worked to increase funding for the TIGER program that has provided Maine with more than \$122 million for vital transportation projects. For housing, I worked to provide \$160 million to help communities protect children from the harmful effects of lead poisoning.

Growing our economy remains a top priority. I supported the comprehensive tax reform bill because it will help lower- and middle-income families keep more of their hard-earned money; boost the economy; and encourage businesses, both small and large, to grow and create jobs here in Maine and around the country. This legislation contains key provisions I authored that are important to Mainers, including preserving the deduction for state and local taxes, expanding the deduction for medical expenses, and enabling public employees such as firefighters, teachers, and police officers, as well as clergy and employees of nonprofits, to make "catch-up" contributions to their retirement accounts. I led the effort to ensure that the tax cut will not trigger automatic budget cuts to Medicare or any other programs.

A Maine value that always guides me is our unsurpassed work ethic. As of December 2017, I have cast more than 6,500 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Kennebec County and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Augusta office at 207-622-8414 or visit my website at www.collins.senate.gov. May 2018 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

HELLIE 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.

Even though Washington is so bitterly divided these days, I've continued to look for bipartisan opportunities to address issues important to our state. Nearly all the bills I've introduced this Congress have Republican cosponsors.

One piece of legislation would help protect our state's economy by investing in working waterfronts. Another would allow Mainers to import less expensive prescriptions from Canada. And several bills would help our farmers capitalize on the fastest growing areas of agriculture—local and organic sales—by investing in research, increasing consumer access to healthy food, and improving farmer programs.

I'm happy to report bipartisan victories for our veterans as well. After working for years with Maine's Congressional Delegation, we were finally able to push a much-needed expansion of the Portland VA Community Based Outpatient Clinic through Congress. Legislation I introduced to help veterans who find themselves in debt to the Department of Veterans Affairs unanimously passed the House of Representatives. And full GI Bill benefits were extended to a group of veterans who had been denied them previously—an issue I've introduced legislation to address.

While I strive to find common ground with my colleagues on everything from rural broadband access to economic development, there are many areas where I will not compromise. I have serious concerns about the direction the Trump Administration and its allies in Congress are taking our country. In so many ways, they have abandoned America's leadership in the world, made our country less safe, and are jeopardizing our future. They've weakened our health care system, rigged the tax code against working families, and endangered the environment. With one hand, they are taking away resources our families and communities need. With the other, they are offering generous giveaways to giant corporations and the wealthiest Americans.

Over the last year, I've received an unprecedented amount of feedback on these issues from my constituents. With their concerns and interests in mind, I have fought hard against these policies. I will continue using my role in Congress and the Appropriations Committee to hold the Administration and the President accountable.

Please keep in touch with your views or if there is anything I might be able to help you with. My office assists hundreds of constituents every year who have issues with federal programs or agencies. 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 Citizen of Manchester:

For the past seven years as your Governor, my priority has been to make Maine—our people—prosper. Helping you keep more money in your wallet by reducing taxes has been part of that mission.

Too many Maine families are facing skyrocketing property taxes that strain household budgets. Our elderly on fixed incomes are particularly vulnerable to these increases. School budgets are often blamed for annual increases in property taxes. But there's another reason. A tremendous amount of land and property value has been taken off the tax rolls, leaving homeowners to pick up the tab.

As of 2016, towns and cities owned land and buildings valued at nearly \$5.5 billion statewide. Large and wealthy non-profits, such as hospitals and colleges, often escape paying property taxes on their vast real estate holdings—totaling more than \$5.1 billion statewide.

In Maine, nearly 2.5 million acres of land have been set aside for conservation by the federal and state governments and non-profit organizations, including land trusts. Municipalities are losing out on property taxes on an estimated \$2 billion in land that has been either removed from the tax rolls or prohibited from development—shifting the cost of municipal services to local homeowners through higher property taxes.

It's time to recognize the results of taking property off the tax rolls and identify solutions to reduce the burden on our homeowners. My administration's proposals have been met with staunch resistance.

In 1993, about 35,800 acres of land were documented as land-trust owned. That number has increased by an astonishing 1,270 percent. Land trusts now control over 490,000 acres with an estimated value of \$403 million. We must restore the balance. We will be working this session to ensure all land owners are contributing to the local tax base. It's time for them to pay their fair share.

I encourage you to ask your local officials how much land in your municipality has been taken off the tax rolls, as well as how much in tax revenue that land would have been contributing today to offset your property taxes.

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
Hallowell, 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 as your state representative. It is an honor to represent Manchester at the State House.

The Legislature's work for this session is scheduled to wrap up by the end of April. Our agenda has been limited mostly to urgent bills and legislation carried over from last year's session. While that means fewer bills before us, we still have a great deal of work to do to address a range of issues facing our state.

We have significant choices before us on how to address tax fairness, combat the opiate crisis and support economic growth. We are also working to ensure the implementation of Medicaid expansion as approved by voters this past November. More than 70,000 Mainers will no longer have to choose between putting food on the table and paying for needed medical care.

I continue to serve as House chair of the Joint Standing Committee on Criminal Justice and Public Safety. Our committee works on measures that address a range of important issues from criminal law and corrections to emergency management. In this and all my work at the State House, I am committed to working with my colleagues on both sides of the aisle to find the best possible solutions to the challenges we face.

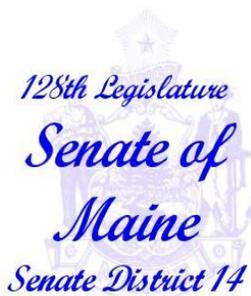
I ask for your input on these and any other issues so I can best represent our district. Please always feel welcome to contact me at 441-9116 or charlotte.warren@legislature.maine.gov with questions or concerns related to state government. I also send periodic email updates on my work at the State House, 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,

I hope 2018 finds you doing well. It is an honor to represent you in the State Senate.

Last year the Legislature made progress in providing direct property tax relief to Maine homeowners. I fought tirelessly to increase the Homestead Property Exemption from \$15,000 to \$20,000. In addition to direct property tax relief, we also protected state funding for local services such as fire departments and road maintenance and increased public K-12 education funding by \$162 million over the biennium. I know from many conversations with constituents that property tax relief is a top priority for many people in our area, and I will continue to work towards greater relief.

If you know of a student in grades 3 through 12 who would like to view Maine's legislative process firsthand through the Senate's Honorary Page program, please let me know. Introducing our young people to their state government is one of my greatest privileges as a State Senator.

I would also like to share some information about the state's unclaimed property list. "Unclaimed property" is money owed to Maine people by third parties, such as former employers, banks or utility companies. Organizations are required to give unclaimed property to the State Treasurer after a specified period of time, so that the owner can retrieve it from the state. Visit maine.gov/unclaimed or call 1-888-283-2808 to see if you have anything to claim.

I am always available to listen to your thoughts or concerns. You can reach me at shenna.bellows@legislature.maine.gov or (207) 776-5404. I also send out periodic email updates on what is happening in Augusta, which you can sign up for at www.mainesenate.org.

As your State Senator, I will continue to build coalitions with my Democratic, Republican, and Independent colleagues to move Maine forward. Thank you for the privilege of serving as your State Senator.

Take care,

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

Report of Senator Shenna Bellows

"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 Richard E. Wurpel
Corrections Administrator
115 State Street
Augusta, Maine 04330
Telephone (207) 623-2270
Fax (207) 623-8787

January 5, 2018

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 2017. These services include the Law Enforcement Division, Corrections' Services, Civil Process, Court and Transport Divisions. We provided many regional assets to our communities including Drug Investigations, K-9, Dive Team, Sex Offender Registry, Veterans Advocacy, and Accident Reconstruction.

In 2017 twenty one Deputy Sheriffs serving in the Law Enforcement Division both in full-time and part-time capacities logged 32,000 calls for service. As a result deputies made 682 arrests, issued 759 traffic summonses, and responded to 628 motor vehicle accidents. Deputy Sheriffs also responded to 407 alarms, 161 domestic disturbances, and assisted other agencies 746 times. Deputies and Detectives made 80 drug seizures, 26 of which were opiate related.

Deputy Nate McNally resigned his position within the patrol division, taking a patrol deputy position with the Androscoggin Sheriff's Office. We wish Nate and his family well at their new agency.

Tad Nelson of Pittston filled the open patrol deputy position vacated by Deputy McNally. Tad was a part-time deputy with our agency and a full-time contract Somerset County Sheriff's Office patrol deputy in the Town of Madison. He will be attending the full-time Maine Criminal Justice Academy in January of 2018. Good to have you on board, Tad.

Our Civil Process deputies serve legal documents on behalf of attorneys, the courts, citizens, local and state government, landlords and other entities. In 2017, the four civil deputies received over 6,500 requests for service in Kennebec County. Some of the services included civil summons & complaints, foreclosures, evictions, small claims, child support notices from the State and enforcement of court orders and writs to name a few.

On December 31, 2017, Laurier "Joe" Brunelle retired after 15 years of loyal and dedicated service to the Kennebec County Sheriff's Office Civil Division. His retirement leaves a big gap in all of our lives and hearts. We wish you the best in your retirement, Joe!

The correctional facility supervisory staff took on many changes in 2017. We welcomed back Captain Richard "Rich" Wurpel as the Correctional Administrator. His correctional knowledge and risk management skills will benefit the staff, inmates and Kennebec County residents.

Bryan Slaney was promoted to lieutenant and assumed the position of Assistant Correctional Administrator. Cory Goodchild was promoted to Staff Sergeant, Kurt Karlsson and Ivano Stefanizzi to sergeant. Duane Rood and Valerie Grant were promoted to corporal assuming the duties of evening and midnight correctional supervisors.

During the past year, our Correctional Facility managed 2,955 inmates, 257 less than 2016. 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). We completed 4 CARA program courses helping 32 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 \$401,213 bed day savings to the citizens of Kennebec County. Throughout 2017, inmates worked 8,642 community service hours, valued at approximately \$77,787. Our inmates raised 31,458 pounds of produce and gleaned 1,335 pounds of produce for the inmate kitchen, area food pantries, churches, homeless shelters, schools and elder programs in 2017.

In 2017 the new T-Unit was completed and we began housing up to 21 inmates in that direct supervision unit. Having this block open for inmate housing has nearly eliminated the need to board prisoners at another facility, saving the taxpayers a substantial amount of money.

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 continue to soar 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 2018, my focus will remain on my staff, risk management, and serving my constituents in Kennebec County.



Ken Mason, Sheriff

Traffic Enforcement	89
Burglar Alarm	47
Citizen Assist	332
Community Policing	19
Motor Vehicle Stop	79
Property Damage Accident	25
Suspicious Activity	18
911 Hang Up	11
Harassment	8
Paper Service	5
Assist Other Agency	10
Theft	11
Building Check	24
Domestic Dispute	7
Missing Person	0
Sex Offenses	0
Unattended Death	2
Assault	4
Bad Check	1
Criminal Mischief	0
Canine Call	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

April, 2018

Dear Community Members,

As we reflect on the year to date, and work on the development of the FY19 RSU #38 Budget we celebrate the achievements and successes of our students and our district as a result of the educational and co and extra-curricular offerings that the citizens of the district have provided in previous budgets.

Earlier this year RSU #38 was identified by Niche.com as one of the top ten school districts to live in, in Maine. This rating is based on data from assessment scores, graduation rates, parent and student surveys, and from many data sources. An explanation of this ranking is available on Niche.com.

Another celebration is the continual increase in our graduation rate. The graduation rate for the class of 2017 was 94.74%. This is a tremendous increase from the graduation rate in 2011 of 76.03%, from 80.5% in 2013, 82.11% in 2014, 91.09% in 2015, and was even an increase from last year's graduation rate, 91.96%. A graduation rate of 94.74% is an awesome achievement and is the result of a tremendous amount of work on the part of all the teachers and administrators in our district as we work to continually improve our instruction in order to engage our students.

In addition to district successes we celebrate the many successes of our students this year. For example, members of the RSU #38 Soccer Team were recognized as conference, regional, and state champions. The boys' Nordic Team also earned the state championship. Our girls' Cross Country Team won the conference and regional championships and the sportsmanship banner. The boys' Alpine Team also won the sportsmanship banner.

Four of our students, Tyler Dunn, Gavin Diou-Cass, Robert Allen, and Hannah Woodford qualified for the National Speech and Debate Association National Tournament representing Maine and Maranacook in Fort Lauderdale in June. In addition, both our high school and our middle school plays hosted sold out crowds this year, and our dual enrollment program at Maranacook Community High School is serving a large percentage of our students. Forty percent of our 9th-12th grade students are participating in dual enrollment classes, and 60% of our 11th and 12th grade students are enrolled in these classes. Four of our dual enrollment students are on track to be awarded both their RSU #38 diplomas and their Associates Degree from Thomas College in June.

The college acceptance season has started and we have had 3 students accepted at Bowdoin as well as students accepted at Connecticut College, Dalhousie, Maine Maritime, Roger Williams, Universities of Arizona, Maine, New England, and Northern Florida, and Virginia Tech, to name a few.

The list of district and student successes goes on and on. Many thanks to the citizens of RSU #38 for supporting our students.

On March 16th and 17th over 70 community members, teachers, administrators, RSU #38 School Board members, and students worked together in a Future Search session that will ultimately result in the development of the RSU #38 Strategic Plan. The group examined the historical events and their impact on the district, identified "prouds" and "sorries", and brainstormed guiding beliefs for moving forward. The guiding question for this work was "How will

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

RSU #38 continue to evolve to ensure that our students are prepared to meet the challenges and opportunities of a changing world?" The purpose of the session was not to problem solve, but rather to explore a vision of what we wish to work toward and become in the future. Data from the Future Search event will be examined and categorized. The next step will be to identify several goals on which to focus the strategic plan. I would like to thank all those who participated in this important event.

I would like to take this opportunity to thank the citizens of RSU #38 for their continued support. These efforts have contributed to the growing successes of our students and our district. RSU #38 offers a variety of opportunities for our students from the strong academic program Pre-K through dual enrollment, to the co- and extra-curricular activities available. The district continues to be a model of "a caring school community dedicated to excellence."

Enrollment data for the District – October 1, 2017 (does not include non-resident tuition students)

Town	PreK	K	1	2	3	4	5	6	7	8	9	10	11	12	Totals
Manchester	23	25	34	23	29	22	23	30	21	34	20	24	29	25	362
Mt. Vernon	10	11	14	19	26	19	19	22	24	18	19	16	13	14	244
Readfield	27	31	28	32	26	34	31	28	31	30	32	28	27	33	418
Wayne	0	10	11	11	10	11	11	14	10	7	9	19	12	11	146
	60	77	87	85	91	86	84	94	86	89	80	87	81	83	1170

Sincerely,



Donna H. Wolf from
 Superintendent of Schools

March 30, 2018

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 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.

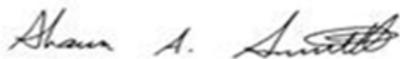
A major part of keeping our trail system open and safe is our volunteer members and our grooming equipment. Without reliable equipment, our trails would be very difficult to maintain and groom for safe use. We as a club through its dedication of its volunteers maintain the entire trail system and have begun to transition into newer 4-stroke snowmobiles as part of our grooming sleds. These new sleds are more fuel efficient, quieter and provide a more ergonomically rider position which all the grooming staff enjoy. We feel this is the direction we as a club should go in, so this funding component is important to us as we look to the future and see additional opportunities to transition out older equipment with newer more efficient sleds to groom our trails with.

Our club appreciates the support we have received from local business, land owners and from the Town's officials. The Town's support in an important piece to our success, we do appreciate the continued support and the consideration of our request.

I have included a brochure of our club, including a trail map and contact information for your use. 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 Snowmobile Club

Outstanding Real Estate Taxes

OUTSTANDING REAL ESTATE TAXES

As of:

06/30/2017

Acct	Name ----	Year	Original Tax	Amount Due
540	BANDEN, SUSAN	2017	2,266.97	2,266.97
1532	BARROWS, JOHN H. & JENNIFER R.	2017	2,141.98	2,141.98
1513	BRAWN, PAUL R.	2016	3,714.69	3,714.69
1513	BRAWN, PAUL R.	2017	3,738.19	3,738.19
157	BROUGHAM, MARY D.	2017	1,249.21	1,249.21
824	BROWN, DARRYL G. & NICOLE L.	2017	89.71	89.71
363	BURGESS, MAYNARD	2016	913.52	468.33
363	BURGESS, MAYNARD	2017	907.24	907.24
1339	BYRNE,SHERRY L.	2017	1,050.94	751.51
244	CRAM, CECIL F	2017	1,045.75	1,045.75
244	CRAM, CECIL F & LOUISE	2016	1,099.35	642.18
1447	CRAM, STANLEY H. & LINDA	2017	2,233.19	2,233.19
1406	CRAM,JENNIFER & JOHN	2016	1,064.89	1,064.89
1406	CRAM,JENNIFER & JOHN	2017	1,010.28	1,010.28
248	CRAM,ROSE, ESTATE OF	2017	845.00	710.00
249	CRAM,STANLEY JR. & LINDA	2017	893.41	893.41
1567	DAGNEAU, MICHELLE L.	2016	571.02	310.33
1567	DAGNEAU, MICHELLE L.	2017	501.85	501.85
395	DH RENTALS LLC	2017	3,929.05	3,929.05
218	EASTMAN, RICHARD	2017	824.52	824.52
364	FARRINGTON, H. EVERIL, ESTATE OF	2016	715.42	415.92
364	FARRINGTON, H. EVERIL, ESTATE OF	2017	574.48	574.48
398	GAGNE,LORRAINE	2017	2,263.60	2,263.60
1471	GERRARD,JILL A.	2017	3,608.12	3,608.12
1679	GLEASON,EDWARD D. JR	2017	1,176.46	1,176.46
429	GLEASON,EDWARD D.JR	2017	1,797.33	1,797.33
481	HALLETT, CEDRIC, ESTATE OF	2017	892.73	892.73
502	HARDING,ROBERT L.& VIOLA	2017	2,854.78	2,854.78
1702	HUTCHINSON, PATRICIA E.	2017	900.95	900.95
1398	JONES, RICHARD S.	2015	597.18	140.23
1398	JONES, RICHARD S.	2016	630.09	630.09
1398	JONES, RICHARD S.	2017	562.66	562.66
584	JURCZAK,JAMES F.& FRANCES	2017	7,824.14	7,824.14

OUTSTANDING REAL ESTATE TAXES Cont...

As of:

06/30/2017

1411	KNOWLES, GRANT M.	2016	183.18	183.18
1411	KNOWLES, GRANT M.	2017	324.50	324.50
675	LINTON, LINDA A.	2017	2,841.27	2,841.27
1760	MCCOLLETT, MICHAEL & JACQUELINE	2017	177.54	177.54
1738	MCLAUGHLIN, KEVIN	2016	292.09	292.09
1738	MCLAUGHLIN, KEVIN	2017	299.16	299.16
1491	MICHAUD, RICKY L.	2016	1,745.80	1,745.80
1491	MICHAUD, RICKY L.	2017	1,711.25	1,711.25
836	NAIMAN, FRANK R.	2017	8,837.60	8,837.60
1170	NASON, ROBERT P.	2016	1,222.58	735.17
1170	NASON, ROBERT P.	2017	2,717.96	2,717.96
850	OCONNOR, JOHN J. JR., TRUSTEE OF	2016	7,754.20	5,557.10
850	OCONNOR, JOHN J. JR., TRUSTEE OF	2017	7,981.23	7,981.23
925	PLUMMER, MARK C. & ALISON E.	2017	944.88	944.88
926	PLUMMER, STANLEY, ESTATE OF	2016	3,350.45	3,350.45
926	PLUMMER, STANLEY, ESTATE OF	2017	3,447.66	3,447.66
898	PROVOST, NANCY E. &	2017	652.51	652.51
951	QUIRION, PAUL & TAMELA	2016	2,822.13	2,415.49
951	QUIRION, PAUL & TAMELA	2017	2,819.31	2,819.31
972	RICHARD, GARY L.	2017	1,182.56	641.38
1179	ROBINSON, STEVEN S.	2017	675.83	675.83
1620	SAVAGE, BEVERLY	2017	1,503.50	1,141.86
151	SULLIVAN, CRYSTAL	2017	1,279.39	1,279.39
1160	TRASK, ROBERT A.	2017	1,322.70	1,322.70
593	VIOLETTE, RANDY	2016	3,145.35	3,145.35
593	VIOLETTE, RANDY	2017	3,417.26	3,417.26
1213	WEBB, WALTER	2016	1,426.18	509.63
1213	WEBB, WALTER	2017	1,618.35	1,618.35
1214	WEBB, WALTER	2017	2,768.54	2,768.54
1211	WEBB, CHARLES L. & ELAINE	2016	2,370.92	1,598.12
1211	WEBB, CHARLES L. & ELAINE	2017	2,354.81	2,354.81
1237	WHITE, MIKE JAMES	2017	2,435.88	2,435.88
247	WILBUR, DARREN R & TAMMY	2017	1,148.01	649.08
1583	YOUNG, JILL	2017	940.30	940.30

Outstanding Real Estate Taxes

Outstanding Personal Property Taxes

OUTSTANDING PERSONAL PROPERTY TAXES Complete List

As of: 06/30/2017

Acct	Name ----	Year	Original Tax	Amount Due
393	Eastern Admin Ser- vices	2017	11.48	11.48
369	Helene Farrar Art	2017	16.40	16.40



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, 2017, 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

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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, 2017, 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 40 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 19, 2017, 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 19, 2017

STATEMENT C

TOWN OF MANCHESTER, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2017

	General Fund	All Nonmajor Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 1,841,222	\$ 18,024	\$ 1,859,246
Accounts receivable (net of allowance for uncollectibles):			
Taxes	629	-	629
Liens	118,072	-	118,072
Other	24,316	-	24,316
Prepaid items	5,144	-	5,144
Due from other funds	-	219,469	219,469
TOTAL ASSETS	\$ 1,989,383	\$ 237,493	\$ 2,226,876
LIABILITIES			
Accounts payable	\$ 34,544	\$ -	\$ 34,544
Accrued payroll	7,395	-	7,395
Due to other funds	219,469	-	219,469
TOTAL LIABILITIES	261,408	-	261,408
DEFERRED INFLOWS OF RESOURCES			
Deferred tax revenue	87,130	-	87,130
Deferred revenue	1,150	-	1,150
Prepaid taxes	4,106	-	4,106
TOTAL DEFERRED INFLOWS OF RESOURCES	92,386	-	92,386
FUND BALANCES			
Nonspendable - principal	5,144	12,215	17,359
Restricted	-	5,809	5,809
Committed	-	33,281	33,281
Assigned	100,000	186,188	286,188
Unassigned	1,530,445	-	1,530,445
TOTAL FUND BALANCES	1,635,589	237,493	1,873,082
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 1,989,383	\$ 237,493	\$ 2,226,876

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, 2017

	General Fund	All Nonmajor Funds	Total Governmental Funds
REVENUES			
Taxes:			
Property taxes	\$ 5,046,392	\$ -	\$ 5,046,392
Excise taxes	561,875	-	561,875
Intergovernmental	256,007	-	256,007
Charges for services	36,235	-	36,235
Miscellaneous revenues	64,779	21,639	86,418
TOTAL REVENUES	5,965,288	21,639	5,986,927
EXPENDITURES			
Current:			
General government	477,943	-	477,943
Public safety	222,619	-	222,619
Sanitation	44,875	-	44,875
Recreation	38,188	-	38,188
Organizations and social services	15,500	-	15,500
Unclassified	24,928	341,688	366,616
Education	3,781,234	-	3,781,234
Cobbossee watershed	25,732	-	25,732
County tax	315,229	-	315,229
FirstPark	30,017	-	30,017
Overlay	4,933	-	4,933
Debt service:			
Principal	80,000	-	80,000
Interest	47,000	-	47,000
Capital outlay	-	751,004	751,004
TOTAL EXPENDITURES	5,108,198	1,092,692	6,200,890
EXCESS REVENUES OVER (UNDER) EXPENDITURES	857,090	(1,071,053)	(213,963)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	869,338	869,338
Transfers (out)	(766,682)	(102,656)	(869,338)
TOTAL OTHER FINANCING SOURCES (USES)	(766,682)	766,682	-
NET CHANGE IN FUND BALANCES	90,408	(304,371)	(213,963)
FUND BALANCES - JULY 1, RESTATED	1,545,181	541,864	2,087,045
FUND BALANCES - JUNE 30	\$ 1,635,589	\$ 237,493	\$ 1,873,082

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, 2017

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1 - Restated	\$ 1,545,181	\$ 1,545,181	\$ 1,545,181	\$ -
Resources (Inflows):				
Property taxes	5,035,977	5,035,977	5,046,392	10,415
Excise taxes	480,500	480,500	561,875	81,375
Intergovernmental	252,499	252,499	256,007	3,508
Charge for services	26,545	26,545	36,235	9,690
Interest on taxes	15,000	15,000	19,065	4,065
Interest income	1,200	1,200	4,031	2,831
Other revenues	31,080	31,080	41,683	10,603
Transfers from other funds	-	-	-	-
Amounts Available for Appropriation	<u>7,387,982</u>	<u>7,387,982</u>	<u>7,510,469</u>	<u>122,487</u>
Charges to Appropriations (Outflows):				
General government	540,276	540,276	477,943	62,333
Public safety	226,526	226,526	222,619	3,907
Sanitation	49,400	49,400	44,875	4,525
Cobbossee watershed	25,733	25,733	25,732	1
Recreation	46,400	46,400	38,188	8,212
Organizations and social services	15,500	15,500	15,500	-
Unclassified	33,950	33,950	24,928	9,022
Education	3,781,234	3,781,234	3,781,234	-
County tax	315,229	315,229	315,229	-
FirstPark	29,859	29,859	30,017	(158)
Overlay	36,175	36,175	4,933	31,242
Debt service:				
Principal	80,000	80,000	80,000	-
Interest	47,000	47,000	47,000	-
Transfers to other funds	766,682	766,682	766,682	-
Total Charges to Appropriations	<u>5,993,964</u>	<u>5,993,964</u>	<u>5,874,880</u>	<u>119,084</u>
Budgetary Fund Balance, June 30	<u>\$ 1,394,018</u>	<u>\$ 1,394,018</u>	<u>\$ 1,635,589</u>	<u>\$ 241,571</u>
Utilization of Unassigned Fund Balance	<u>\$ 151,163</u>	<u>\$ 151,163</u>	<u>\$ -</u>	<u>\$ (151,163)</u>
	<u>\$ 151,163</u>	<u>\$ 151,163</u>	<u>\$ -</u>	<u>\$ (151,163)</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, 2017

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
General Government:					
General government	\$ 462,934	\$ -	\$ 462,934	\$ 432,349	\$ 30,585
Selectmen	16,500	-	16,500	16,500	-
Planning/appeals board	10,120	-	10,120	8,855	1,265
Conservation Commission	2,100	-	2,100	1,273	827
Government support services	4,937	-	4,937	4,899	38
Selectmen's contingency	43,685	-	43,685	14,067	29,618
	<u>540,276</u>	<u>-</u>	<u>540,276</u>	<u>477,943</u>	<u>62,333</u>
Public Safety:					
Ambulance	23,220	-	23,220	23,220	-
Fire department	104,131	-	104,131	103,340	791
Animal control	8,953	-	8,953	7,479	1,474
Cobbesee Outlet Dam	7,700	-	7,700	6,315	1,385
Emergency preparedness	500	-	500	458	42
E-911 service	21,464	-	21,464	21,463	1
PSAP	5,418	-	5,418	5,418	-
Hydrants	39,240	-	39,240	39,240	-
Street lights	15,900	-	15,900	15,686	214
	<u>226,526</u>	<u>-</u>	<u>226,526</u>	<u>222,619</u>	<u>3,907</u>
Sanitation:					
Solid waste	49,400	-	49,400	44,875	4,525
Cobbesee Watershed	25,733	-	25,733	25,732	1

Auditors Report

SCHEDULE A (CONTINUED)

TOWN OF MANCHESTER, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND FOR THE YEAR ENDED JUNE 30, 2017

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Recreation:					
Recreation	25,000	-	25,000	20,482	4,518
Recreation maintenance	21,400	-	21,400	17,706	3,694
	46,400	-	46,400	38,188	8,212
Organizations and Social Services:					
Kennebec Explorer	2,500	-	2,500	2,500	-
Kennebec Valley YMCA	500	-	500	500	-
Manchester Youth Baseball	400	-	400	400	-
Boy Scout Troop #822	500	-	500	500	-
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	-
	15,500	-	15,500	15,500	-

SCHEDULE A (CONTINUED)

TOWN OF MANCHESTER, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2017

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Unclassified:					
Vets dinner	1,500	-	1,500	691	809
Auction/heat	900	-	900	-	900
Tree lighting	600	-	600	661	(61)
Apple festival	8,000	-	8,000	8,379	(379)
Cemeteries	18,100	-	18,100	14,142	3,958
General assistance	4,850	-	4,850	1,055	3,795
	<u>33,950</u>	<u>-</u>	<u>33,950</u>	<u>24,928</u>	<u>9,022</u>
Education	3,781,234	-	3,781,234	3,781,234	-
County Tax	315,229	-	315,229	315,229	-
FirstPark	29,859	-	29,859	30,017	(158)
Overlay	36,175	-	36,175	4,933	31,242
Debt Service:					
Principal	80,000	-	80,000	80,000	-
Interest	47,000	-	47,000	47,000	-
	<u>127,000</u>	<u>-</u>	<u>127,000</u>	<u>127,000</u>	<u>-</u>
Transfers:					
Special revenue funds	32,831	-	32,831	32,831	-
Capital projects funds	733,851	-	733,851	733,851	-
	<u>766,682</u>	<u>-</u>	<u>766,682</u>	<u>766,682</u>	<u>-</u>
Total Expenditures	<u>\$ 5,993,964</u>	<u>\$ -</u>	<u>\$ 5,993,964</u>	<u>\$ 5,874,880</u>	<u>\$ 119,084</u>

See accompanying independent auditors' report and notes to financial statements.
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TOWN OF MANCHESTER, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2017

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ 18,024	\$ 18,024
Due from other funds	85,387	134,082	-	219,469
TOTAL ASSETS	\$ 85,387	\$ 134,082	\$ 18,024	\$ 237,493
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	-	-	-	-
FUND BALANCES				
Nonspendable - principal	-	-	12,215	12,215
Restricted	-	-	5,809	5,809
Committed	-	33,281	-	33,281
Assigned	85,387	100,801	-	186,188
Unassigned	-	-	-	-
TOTAL FUND BALANCES	85,387	134,082	18,024	237,493
TOTAL LIABILITIES AND FUND BALANCES	\$ 85,387	\$ 134,082	\$ 18,024	\$ 237,493

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

TOWN OF MANCHESTER, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Interest	\$ -	\$ 219	\$ 44	\$ 263
Other	776	20,600	-	21,376
TOTAL REVENUES	<u>776</u>	<u>20,819</u>	<u>44</u>	<u>21,639</u>
EXPENDITURES				
Capital Outlay	-	751,004	-	751,004
Other	19,093	322,595	-	341,688
TOTAL EXPENDITURES	<u>19,093</u>	<u>1,073,599</u>	<u>-</u>	<u>1,092,692</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(18,317)</u>	<u>(1,052,780)</u>	<u>44</u>	<u>(1,071,053)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	32,831	836,507	-	869,338
Transfers (Out)	-	(102,656)	-	(102,656)
TOTAL OTHER FINANCING SOURCES (USES)	<u>32,831</u>	<u>733,851</u>	<u>-</u>	<u>766,682</u>
NET CHANGE IN FUND BALANCES	14,514	(318,929)	44	(304,371)
FUND BALANCES - JULY 1	<u>70,873</u>	<u>453,011</u>	<u>17,980</u>	<u>541,864</u>
FUND BALANCES - JUNE 30	<u>\$ 85,387</u>	<u>\$ 134,082</u>	<u>\$ 18,024</u>	<u>\$ 237,493</u>

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