

ANNUAL REPORT TOWN OF ALFRED, MAINE



FOR FISCAL YEAR JULY 2018 – JUNE 2019

JOYCE WOOD

Dedication

Go ask Joyce. Let's see if Joyce can help. Joyce can do that. Joyce would know.

Those and other similar phrases have been used literally thousands of times over the past 22 years and with good reason. Joyce Wood is Alfred's version of the famous Swiss Army knife. It is why we are honoring her in the 2018 -2019 Annual Town Report.

When Joyce started here over two decades ago her job was primarily intended to be a clerical position, but rarely has a job evolved more in scope and scale. What began as "secretary to the Board of Selectmen" in reality, and unofficially, became Alfred Town Manager.

The list of what she does is literally too long to include here and when the discussions began for life after Joyce we asked her to compile a list of her duties and responsibilities. Not surprisingly Joyce had already started one and it was at least four pages long, and she was being modest. The skills needed to juggle, organize, prioritize, direct and administrate are rare indeed. Combining them with an attitude of caring, gentleness, understanding, patience and compassion is truly remarkable.

Joyce always had time for anyone that needed something, but did not know where to start. No matter how simple or complex she could help, and always did. Older residents, who encountered a troublesome situation that had nothing to do with town business, could always feel comfortable getting assistance. Newcomers who had no idea about anything were always welcomed and put at ease getting help from Joyce. Even irate residents were treated like friends and always left in a better mood after dealing with her.

Every Chair and member of every committee or board relied on her for guidance and information. Her knowledge was encyclopedic and the details and facts she remembered from decades ago were invaluable. Her reputation went beyond our borders and many Alfred Selectmen over the years heard "but you guys have Joyce Wood" when speaking with their counterparts throughout York County. It was truly remarkable.

She could talk taxes with assessors, codes with the Code Enforcement Officer, money with the Treasurer and any topic with any department from Fire and Rescue to the Transfer Station to roads and snow plowing. County issues, DOT problems and Augusta topics all crossed her desk and her ability to multi task was amazing.

She taught Selectmen how to do a good job and let them think they figured it out on their own. They didn't. New Selectmen could get the history behind any topic and that allowed them to understand issues and find solutions.

Joyce and her family lived in Alfred for many years and her volunteerism never ended. She served on the Veterans, Shaker Woods Reserve and Festival committees. Planting flowers, helping residents at their homes and visiting sick folks are just a few examples of her character. She is just a giving person. It's that simple.

In speaking with longtime and life long Alfred residents it is unanimous that Alfred has never had a bigger asset than Joyce Wood. It is why she is so deserving of this Town Report being dedicated to her.

She will be missed in many ways that we don't even know yet. We wish her happiness and a wonderful retirement.

Warmest regards,

Board of Selectmen and Town Hall Staff

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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.

As Chairman of the Senate Aging Committee, I worked to help ensure the well-being of our seniors. The *SeniorSafe Act* I authored became law last year and is empowering banks, credit unions, and other financial institutions to better protect seniors from financial fraud.

Following extensive committee investigations of prescription drug pricing, additional legislation I crafted became law, ending the egregious practice of pharmacy “gag clauses” that prevented pharmacists from informing patients on how to pay the lowest possible price.

This year, I was also successful in securing an extra \$425 million for Alzheimer’s research—the largest funding increase ever—bringing the total to \$2.34 billion. Additionally, the bipartisan *BOLD Act* I authored will create public health infrastructure to combat Alzheimer’s by promoting education, early diagnosis, and improved care management.

More than 40 million Americans—including 178,000 Mainers—are caregivers for parents, spouses, children, and other loved ones with disabilities or illnesses, such as Alzheimer’s. The *RAISE Family Caregivers Act* I authored was signed into law last year, giving caregivers more resources and training to better balance the full-time job of caregiving. Another law I wrote will help grandparents who are raising grandchildren, largely due to the opioid addiction crisis.

In addition to helping seniors, a major accomplishment over the past year is the increased federal investment in biomedical research that is leading to progress in the fight against numerous devastating diseases. Congress has boosted funding for the National Institutes of Health by \$7 billion in just the last three years, bringing total funding to more than \$39 billion.

One of my highest priorities as Chairman of the Transportation Appropriations Subcommittee is to improve our nation’s crumbling infrastructure and ensure that Maine’s needs are addressed. Since the Better Utilizing Investments to Leverage Development (BUILD) Transportation Grants program, formerly known as TIGER, was established in 2009, I have secured \$160 million for vital transportation projects throughout Maine.

Congress also delivered a Farm Bill last year, which includes many important provisions that will help the agriculture industry in Maine and across the country. Specifically, I secured provisions that will strengthen support for young farmers, improve local farm-to-market efforts, and increase funding for organic research.

Congress took decisive action to address the opioid addiction epidemic. In addition to appropriating \$8.5 billion in federal funding last year, Congress enacted the *SUPPORT for Patients and Communities Act*, a comprehensive package that embraces the multipronged approach I have long advocated for this epidemic: prevention, treatment, recovery, and enforcement to stop drug trafficking.

Maine plays a key role in ensuring a strong national defense. In 2018, Congress provided funding for five ships to be built at Bath Iron Works, which will help to keep our nation safe and provide our skilled shipbuilders a steady job. I also secured more than \$162 million for infrastructure projects at Portsmouth Naval Shipyard to support their important work to overhaul Navy submarines.

A Maine value that always guides me is our unsurpassed work ethic. In December 2018, I cast my 6,834th 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 Maine in the United States Senate. If ever I can be of assistance to you, please contact one of my state offices or visit my website at www.collins.senate.gov. May 2019 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

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United States Senate

WASHINGTON, DC 20510
January 3, 2019

COMMITTEES:
ARMED SERVICES
BUDGET
ENERGY AND
NATURAL RESOURCES
INTELLIGENCE
RULES AND ADMINISTRATION

Dear Friends,

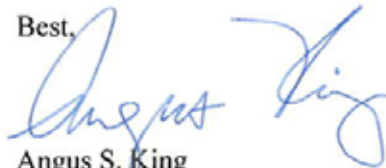
As I travel Maine, I hear from people who live in every corner of our state. I hear about their achievements, their successes, their work to improve their communities – I hear about the hope they have for our state. I also hear about our challenges, and all the work we have left to do. As I see it, that's my job: to listen to you, act where I can to build on what's good, and work on the tough parts. As 2018 comes to a close, I wanted to take a moment to share an update on some of the work we're doing in Washington to lift up the accomplishments of Maine people and make progress on the challenges they face.

From Portland to Presque Isle, from Milo to Camden, I hear about the pain that the opioid epidemic is inflicting on Maine communities. I've met with Maine people in recovery, family members of those struggling with substance use disorders, treatment providers, and law enforcement officials to learn about their experiences with this terrible disease, and everyone agrees that in order to fully respond to these problems, we need a stronger federal effort to end the opioid epidemic. Fortunately, some help is on the way – in October, we overwhelmingly passed a sweeping, bipartisan opioids bill. I've pushed hard for this type of legislation and was proud to have provisions I've advocated for included in the bill. These priorities have been guided by the voices of Maine people, and we'll keep working to confront this tragic problem.

I've also worked to strengthen the future of our forest economy. Maine's forests have powered our state's economy for generations, especially in our rural communities. So, when rapid shifts in the market led to the closure of many pulp and paper mills and biomass power plants, it required a collaborative approach to support future growth in this important industry. That's why, together with the other members of the state's Congressional delegation, I pushed to establish the Economic Development Assessment Team (EDAT). This integrated, multiagency effort aims to foster innovation and commercialization in Maine's forest economy, and we're already seeing the benefits: in recent months, several forest industry businesses have announced significant investments into Maine operations, and in September 2018, the Forest Opportunity Roadmap (FOR)/Maine released an action plan to make sure this industry, and the rural communities it supports, can continue to thrive for generations to come.

As I close this letter, please allow me to express my gratitude to each of you – for your dedication to our state, and to one another. It's often said that Maine is like a big small town (with very long streets)— that's because at our heart, we're one big community. It's not only a pleasure to serve you— it's a pleasure to know you. Thank you for being the reason Maine is so special. Mary and I hope that 2019 will be a good year for you, your family, your community, and our great State.

Best,



Angus S. King
United States Senator

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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 Friends,

I hope this message finds you well. I am honored to represent you and your family and am grateful for the chance to offer both an update from Congress and my thoughts on the year ahead.

In Maine, we care less about political parties than about getting the job done. That's why I'm happy to report several recent victories I had reaching across the aisle to address issues important to our state.

Signed into law after months of deadlock, the 2018 Farm Bill contained several provisions I introduced. We were able to boost local food investment and organic research programs that are important to the Maine farmers driving a resurgence in our agricultural economy. The bill also created a pilot program to help doctors write prescriptions and offer vouchers to patients who need to change their diet but can't afford fresh food. Finally, the legislation included several steps I introduced to reduce food waste, a national problem that is not only costly to the environment and economy, but a missed opportunity to help millions of Americans who don't have enough to eat.

At the end of 2018, the President signed into law legislative language I introduced to assist veterans who had been blindsided by debt with the Department of Veterans Affairs. After hearing from several veterans who did not receive mailings about their debt until it was too late to take action, I introduced a bill to require the VA to improve its notification system. The final legislation requires that veterans have the option of getting electronic notifications and that the VA report on the underlying issues.

And on the House Appropriations Committee, I worked to protect programs that our state relies on, such as small business grants, rural broadband investment, effective responses to the opioid epidemic, shipbuilding at Bath Iron Works, and more.

As a new Congress gets underway, I will keep working with Republicans to make progress on key issues like these. But with Democrats now in the majority, I look forward to having an open debate on problems that have been ignored for too long. This includes the gun violence plaguing our nation, the dangers climate change presents to our country, crushing student loan debt, the influence of big money in politics, and the need for all Americans to access affordable health care and prescriptions.

In Washington and Maine, my offices stand ready to answer your questions, listen to feedback, and assist with federal issues and agencies. My hard-working staff helps many hundreds of constituents every year and I welcome the chance to serve you.

Best wishes,

A handwritten signature in blue ink, appearing to read "Chellie R.", written over a white background.

Chellie Pingree
Member of Congress

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JARED F. GOLDEN
2ND DISTRICT, MAINE



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7 HATCH DRIVE
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CARIBOU, ME 04736
PHONE: (207) 492-6009

FACEBOOK: FACEBOOK.COM/REP_GOLDEN
TWITTER: @RepGolden

Dear Friends,

I hope this letter finds you well. As I am settling into my new role as your representative, I wanted to give you an update on what we are doing in D.C. and in Maine this year.

My first priority is to be accessible to you and to our communities, which is why I have opened offices throughout the Second District at the following locations:

- **Caribou Office:** 7 Hatch Drive, Suite 230, Caribou ME 04736. Phone: 207) 492-6009
- **Lewiston Office:** 179 Lisbon Street, Lewiston ME 04240. Phone: (207) 241-6767
- **Bangor Office:** 6 State Street, Bangor ME 04401. Phone: (207) 249-7400

My team and I are here to serve you, so please come meet my staff, voice an opinion, inform us of local events, or seek assistance with federal benefits. I come home to Maine every weekend to hear from you and see what's happening in our communities. I appreciate you keeping us informed.

This year, I was proud to be appointed to the House Armed Services and Small Business Committees. On Armed Services, I'm using my experience serving in Iraq and Afghanistan to make sure our servicemembers have the resources and training they need to succeed and keep us safe. Within Armed Services, I was assigned to the Seapower Subcommittee, where I am fighting for our shipyard jobs and making sure our military can count on Bath-built ships for generations to come. Beyond Bath, I will advocate for the entire network of good Maine jobs that support our troops, equipping them to carry out their duties reliably and safely.

Maine would just not be the same without our small, family-owned businesses. On the Small Business Committee, I am working to ensure our small businesses have the tools to grow, look out for their workers, and provide more good jobs to people all over Maine. Within the Small Business Committee, I was honored to be appointed Chairman of the Subcommittee on Contracting and Infrastructure. With this position, I am highlighting the need for infrastructure investment and fighting to level the playing field when small businesses compete for federal contracts.

One thing I love about Maine is that we help each other out. Whether it's ensuring a job well done or lending a hand to a neighbor, I know you are strengthening our communities every day. I am proud to serve alongside you and look forward to all that we will accomplish together.

My wife Isobel and I wish you and your family happiness, health, and success in the year to come.

Sincerely,

Jared Golden
Member of Congress



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

Dear Friends:

It was the highest honor of my life to take the oath of office to become Maine's 75th governor. Over the next four years, I will do everything in my power to make Maine the safe, beautiful, prosperous state we all want for our children and grandchildren.

That is why on my first day in office I directed the Maine Department of Health and Human Services to implement Medicaid expansion as quickly and efficiently as possible. My Administration will ensure that it is paid for sustainably; that the cost of health insurance is controlled; and that the cost of prescription drugs is reined in. In addition to creating a Director of Opiate Response to marshal the collective power and resources of state government to stem the tide of the opioid epidemic, we will make Narcan widely available, increase access to medication assisted treatment and recovery coaches, and expand drug courts.

We also need a healthy environment. My Administration will embrace clean energy; change our modes of transportation; weatherize homes and businesses; and reach a goal of 50 percent of our energy coming from Maine renewable resources. By reducing the impacts of climate change, we will create good-paying jobs, preserve our environment, and protect our state's farming, fishing, and forestry industries.

We will also develop a world-class workforce starting with Pre-K for every 4-year-old in Maine and more post-high school options that result in a valued credential. Attracting talented young people to move here and make Maine their home will be top priorities of my Administration.

Maine communities, especially rural communities, are confronting a severe workforce shortage and an aging and declining population. It is time for bold, dynamic ideas that will change Maine for the better. That is why I, along with people ranging from small business owners, innovators and entrepreneurs, to economists and every day, hard-working Mainers, developed an economic plan designed to make it easier for small businesses to grow, for people to come and stay, and for Maine to thrive.

I welcome your ideas. We are all in this together. We all want Maine to have a beautiful environment, happy people, and prosperous communities

Thank you,

A handwritten signature in blue ink, appearing to read "Janet T. Mills".

Janet T. Mills
Governor

PHONE: (207) 287-3531 (Voice)

888-577-6690 (TTY)

FAX: (207) 287-1034

www.maine.gov

129th Legislature
Senate of
Maine
Senate District 32

Senator Susan Deschambault
3 State House Station
Augusta, ME 04333-0003
(207) 287-1515

Town of Alfred
16 Saco Road
PO Box 850
Alfred, ME 04002

Dear Friends and Residents of Alfred,

Thank you for the opportunity to serve as your State Senator. I am honored and humbled to have been chosen again to represent you and your interests in Augusta. I promise to continue working hard on your behalf and of all of those who live in our slice of York County.

This past session, my colleagues and I considered almost 2,000 separate pieces of legislation that were submitted by lawmakers from across the state with a variety of backgrounds and beliefs. I valued the input from constituents that I received on many of the bills we reviewed. I have and will continue to work with anyone who shares my goals of achieving the best outcomes for Mainers and fighting for the values that make Maine great.

We passed many significant bills into law this session. We began restoring revenue sharing, which means municipalities will have more funds to help stabilize property tax rates and fund essential services. We expanded the property tax fairness credit and increased the Homestead Exemption, which will help more people make ends meet and stay in their homes. We also passed a package of bills aimed at reducing the cost of prescription drugs in Maine. While we accomplished a lot, there is still more to do when we return to Augusta in January next session.

If I can be of assistance to you, your family or your community, please feel free to reach out to me with questions, comments, or concerns. You may call my office at (207) 287-1515 or email me at Susan.Deschambault@legislature.maine.gov. If you haven't done so yet, you can also sign up for my legislative updates by visiting www.mainesenate.org/senator/senator/susan-deschambault/. I'll be emailing regularly from Augusta so you can keep up to date on what's happening in the State House regarding important legislation.

Sincerely,



Susan Deschambault
Senate District 32

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129th MAINE STATE LEGISLATURE
2 STATE HOUSE STATION
AUGUSTA, ME 04333-0002

REP. HEIDI H. SAMPSON
STATE REPRESENTATIVE
HOUSE DISTRICT 21

January 31, 2019

Dear Friends and Neighbors;

Thank you for allowing me to represent your interests in the Maine State Legislature. You can be assured that I am working diligently on your behalf, and look forward to serving the people of District 21 for the next two years.


I encourage you to reach out with your questions and concerns about state government, and please keep me in mind should you ever need assistance with state agencies. I can be contacted at (207) 287-1440, or through at Heidi.Sampson@legislature.maine.gov.

I expect the upcoming legislative session will address many of Maine's toughest challenges—and opportunities—in regard to the drug crisis, improving education, and growing jobs in rural Maine.

While I expect many legislative proposals to be introduced in the coming months, it is imperative that state spending continues to be responsible, and that new programs are financially sustainable.

Again, thank you for your continued support and feedback. Please, contact me anytime to share your thoughts or concerns on the issues with me. If you would like to be added to my email update list, you can do so by emailing me directly.

Warmest regards from the State House,


Heidi H. Sampson
State Representative

*Proudly Serving House District 21:
Alfred, Newfield, and parts of Shapleigh, Parsonsfield and Limerick*



July 30, 2019

**Town of Alfred, Maine
Annual Report
July 1, 2018 to June 30, 2019**

To the Community we serve:

The Maine State Police-Troop A, is located at 502 Waterboro Road in Alfred, Maine. The State Police barracks consists of a troop commander, three sergeants, three corporals and eleven troopers who provide law enforcement services for five towns in York County. Lieutenant Ross was the Internal Affairs / Professional Standards Sergeant prior to his promotion in 2015. He has been with the State Police over 17 years where he patrolled and worked as a detective in York County for the first half of his career. Lieutenant Ross had previously served with the Portland Police Department and the New York City Police Department.

Also within the confines of the Troop A barracks are detectives with the Maine State Police Major Crimes Unit, Maine Warden Service and the Maine Fire Marshal's Office. All members of the Troop work closely with these units to provide assistance and support when needed.

The State Police bring several other resources to the law enforcement and public safety platform for the town of Alfred and surrounding communities. The State Police Specialty Teams are the best in the state and include a Tactical Team, Evidence Response Team, Underwater Recovery Team, Bomb Team, Air Wing, Canine Team (3 Dogs assigned to Troop A), Crisis Negotiation Team and the Incident Management Team (handle large scale events). In addition to Specialty Teams, the State Police Commercial Vehicle Unit has several Troopers assigned to the York County area which will assist patrol units when necessary.

The Maine State Police's activities in the community for the past year are as follows: Alfred is a relatively heavily populated community with over 3000 citizens contained within its border which hold a land mass of 27.92 square miles. The Town of Alfred is surrounded by larger communities which possess a commensurate increase in public safety issues which affect the more rural community. The major highways of Route 111, Route 4 and Route 202 runs through the community linking Biddeford and Sanford areas together.

The Maine State Police developed and implemented an operational plan when we took over as Alfred's primary law enforcement agency. The foundation of the plan is to work collaboratively with the community to address crime and disorder, to identify areas of criminal activity, and then to utilize appropriate resources and tactics to eliminate the unwanted behavior. Resources are always a salient issue for public safety and by identifying "hot spots" and tackling them; the collateral affect reduces criminality and disorder in the broader community.

The recent increase in narcotic abuse in Maine, specifically heroin / fentanyl is a challenge to both law enforcement and the community. Unfortunately, the State Police responded to too many calls either directly or tangentially associated with this activity in the past year. To address this deadly activity the Maine State Police works collaboratively with the Maine Drug Enforcement Agency, and the U.S. Drug Enforcement Agency, as well as the surrounding police departments to share information, identify trends and suspects and then respond appropriately and swiftly.

Troop A has enjoyed additional traffic enforcement by the State Police by receiving the benefit of state wide initiatives to address traffic concerns such as, OUI enforcement details, seatbelt enforcement details, speeding enforcement details, and distracted driving enforcement details.

The Maine State Police have also provided support to the town of Alfred during the Alfred Festival located in Alfred Village. During the day, the State Police have detailed a sergeant and several troopers to assist in providing security and traffic control.

The State Police covered 1,134 calls for service in 2017 and 1,216 calls for service in 2018. Year to date in 2019, the State Police covered 551 calls for service in the town of Alfred. The Troop covered in 2018 6,553 calls for service in the five towns in York County (Alfred, Dayton, Hollis, Lebanon and Lyman).

Throughout the past year, the Maine State Police worked with town businesses to ensure annual events are conducted in a responsible and safe manner and to ensure mutual success. We also regularly meet with Town government to work collaboratively and address any matters of concern. The development of excellent working relationships assures continued progress and increased public safety for the community. The State Police looks forward to the following year and continuing our collaborative work with the town of Alfred. Challenges lay ahead; however, together we will ensure that the Town of Alfred remains a safe and peaceful community.

Stay safe:

Lt. William Ross
Troop Commander
Maine State Police
Troop A

Larry Malone
Superintendent

Erica Mazzeo
Director of Curriculum

Melissa Roberts
Director of Professional Growth

Regional School Unit 57

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Colin M. Walsh, CPA
Director of Finance & Operations

Timothy O'Connor
Director of Special Education

Nora Lantagne
Asst. Special Education Director

RSU 57 prepares respectful, responsible and creative thinkers for success in the global community.

January 2019

To: Alfred Selectmen

I am pleased to report to your community the state of our schools. The information provided is for the current 2018-2019 school year and is inclusive of all schools and will include specific information pertaining to your community.

Curriculum and Instruction: The primary purpose of any public school district is educating all students to be ready for a future of living productively in a democratic society. Students must be able to examine and apply their learning in various learning situations; many of those situations will be novel and will require them to apply critical thinking, reasoned decision-making, and collaborative communication skills in order to be successful.

We are committed to providing more learning experiences that are authentic in nature, allowing students to connect with their interests and to help them discover new interests and talents that will guide them into new opportunities. This commitment has led to the implementation of programming that will allow our high school students to achieve experiences through a pathway experience unique to them.

In order to ensure our commitment to the development of all students, there has been an extensive review and revision to the curriculum and our response to learning practices. The revisions to the curriculum will ensure that required assessments are more aligned and the data we use to address student needs are more reliable.

The District has implemented a new learning management system (Synergy), which we find to be more user-friendly. It provides the information parents seek for supporting their child's academic progress. We hope that this change has addressed the needs expressed to us by our constituents.

Finance and Budget: The Board begins their budget development for the FY20 school year in January. The budget is developed annually based on district goals, needs as expressed by state and federal requirements, staff assessment of necessities to implement the desired outcomes, facility plans, and consideration to local conditions. The Finance Committee will meet weekly over the next few months to prepare a budget for Board consideration. Historical budgets adopted by the Board and approved by the RSU #57 community have consistently proven reliable and on target.

Facilities and Maintenance: The Board and Finance Committee continue to review and update their annual and five year maintenance plans to ensure that the District's aging buildings are both properly and proactively maintained. Our staff makes sure we utilize our maintenance budget as efficiently as possible and keep unexpected repair costs to a minimum. The District continues to ensure that the buildings are well maintained through a structured approach to upgrades on

Alfred - Limerick - Lyman - Newfield - Shapleigh - Waterboro

roofing, leach fields, air and water quality, heating and ventilation systems and windows. During the past year the District has begun work on an energy conservation project to improve energy efficiency as it relates primarily to heating, ventilation, windows and lighting. In addition, the Finance Committee has developed a strategic plan to address improvements to the District's campus roadways and parking lots. The vast majority of these projects are performed through the annual school budget and the capital reserve fund. It is through this very strategic approach that the District has been able to control repair and replacement costs and be as efficient as possible in using your local tax dollars.

Enrollment: The total enrollment for RSU #57 was **2,983** students in grades Pre-kindergarten through 12 based on the October 1 count. A total of **345** students from **Alfred** represent **11.6%** of the total district enrollment:

Alfred Elementary School (K-5)	166
LINE Elementary School (PK-5)	0
Lyman Elementary School (PK-5)	6
Shapleigh Memorial School (PK-5)	0
Waterboro Elementary School (PK-5)	2
Massabesic Middle School (6-8)	78
Massabesic High School (9-12)	93

The total General Fund Budget for the 2018-2019 school year for RSU #57 is **\$42,545,917**. The Town of **Alfred's** local portion of this budget is **\$2,930,216**, which equals **11.58%** of the total local tax assessment and represents an increase in **Alfred's** local tax of **\$141,323** or **5.07%** over the 2017-2018 assessment. The district per pupil expenditure continues to be one of the lowest in the state, while the instructional programs and services continue to meet the needs of the students.

Educating our children is a cooperative effort between school and community. We welcome your participation in this process. School Board meetings are held on the second and fourth Wednesday of the month at 7:00 p.m. and a schedule of meetings can be found on our website or you can contact RSU #57's Central Office and we can provide this information. Additionally, the District Budget Meeting will be held on Tuesday, May 14, 2019 at the Massabesic Middle School at 7:00 p.m. in the cafeteria. We hope you can attend.

In closing, I would like to thank the communities of RSU #57 for their continued support, enabling us to provide quality experiences aligned to our educational purpose.

Respectfully submitted,

Larry Malone
RSU #57 Superintendent of Schools

Although they are gone, they are certainly not forgotten.



In Memory of

Ronald G. Authier	July 1, 2018
Jane L. Bayard	November 15, 2018
Carol Ann Boucher	September 13, 2018
Linda Brault	March 22, 2019
John F. Bshara, Jr.	September 20, 2018
Jacqueline M. Carll	June 28, 2019
John Ward Cole, Jr.	February 15, 2019
Roland J. Dubois	December 25, 2018
Terrance George Farrell	September 22, 2018
James R. Flaherty	July 18, 2018
Richard M. Gagne	February 28, 2019
Thomas Joseph Henry	March 3, 2019
Donald Raymond Hubbard	April 2, 2019
Penny Ann Jewell	October 7, 2018
Bonnie Sue Knight	January 14, 2019
Robert E. Knight	May 12, 2019
Joyce Glover Krahlung	May 5, 2019
Lionel R. Landry	September 16, 2018
Norma Mae LaRoche	April 8, 2019
Gladys Arlene Littlefield	February 23, 2019
Dana Lovell	March 9, 2019
James Hector Mackenzie, Jr.	August 12, 2018
Patricia Jeanette Marley	January 19, 2019
Donald C. Mercier	August 21, 2018
Carolyn M. Merrill	April 25, 2019
Howard B. Merrill	September 6, 2018
Earland H. Morrison	March 18, 2019
Constance A. Murphy	September 22, 2018
Betty Elizabeth Nason	June 23, 2019
Marie P. Niejadlik	February 18, 2019
George Richard Roberts	February 21, 2019
Donna R. Robertson	September 9, 2018
Mark E. Rogers	December 5, 2018
Gisela E. Simmons	January 21, 2019
Anthony Harold Stanley, Sr.	November 20, 2018
Redith B. Stefaniak	July 17, 2018
Robin Lynn Stinson	February 25, 2019
Marcel V. Sylvestre	May 4, 2019
Thea Van Joolen	July 15, 2018
George H. Verville, Jr.	January 23, 2019
Shirley J. Wyman	June 19, 2019



**TOWN OFFICERS
JULY 2018 – JUNE 2019**

SELECTMEN, ASSESSORS AND OVERSEERS OF THE POOR:

Tony Palminteri, Chairman
Glenn A. Dochtermann
George Donovan

Admin. Asst. to the Selectmen: Joyce Wood

Treasurer: Fred Holt, III

Codes Officer/LPI: James Allaire

Road Commissioner: Jonathan Lord

Emergency Management: Chris Carpenter

Animal Control Officer: Thomas Holland

Secretary/Welfare Director: Donna Pirone

Tax Collector: Michelle Lord

Town Clerk:

Registrar of Voters:

Fire & Rescue Chief: Chris Carpenter

Health Officer: Dennis Brewster

Directors of Parsons Memorial Library

Cherry-Marie Chretien	Marta Northover
Cathy Conley	Tom Stonehouse
Eileen Connolly	Dominique Zulueta

RSU # 57 School Directors

John Flagler David Galbraith Judith Vasalle

Superintendent of Schools

Larry Malone

State Representative

Representative Heidi H. Sampson
465 Kennebunk Rd, Alfred, ME 04002
1-800-432-2900 (Augusta)
heidi.sampson@legislature.maine.gov

State Senator

Senator Susan Deschambault
3 State House Station
Augusta, ME 04333-0003
207-287-1515 (Augusta)
susan.deschambault@legislature.maine.gov

TOWN OF ALFRED
Municipal Building
P.O. Box 850 16 Saco Road
Alfred, Maine 04002
www.alfredme.gov

Selectmen's Office	Monday thru Wednesday	8:00 am - 5:00 pm	Phone: 324-5872 ext.202
PO Box 850	Thursday	8:00 am - 2:30 pm	Fax: 324-1289
General Assistance	Monday & Wednesday	9:00 am -12:00 pm	Phone: 324-5872 ext. 207
PO Box 850			
Tax Collector	Monday & Wednesday Thursday	8:15 am - 4:30 pm 8:15 am - 2:30 pm	Phone: 324-5872 ext.203
PO Box 850	Tuesday	12:15 pm - 6:45 pm	
Registrar of Voters	Monday & Wednesday Thursday	8:15 am - 4:30 pm 8:15 am - 2:30 pm	Phone: 324-5872 ext. 204
PO Box 850	Tuesday	12:15 pm - 6:45 pm	
Town Clerk	Monday & Wednesday Thursday	8:15 am - 4:30 pm 8:15m am - 2:30 pm	Phone: 324-5872 ext. 204
PO Box 850	Tuesday	12:15 pm - 6:45 pm	
Code Enforcement	Monday	9:00 am - 5:00 pm	Phone: 324-5872 ext. 206
PO Box 850	Tuesday	9:00 am - 7:00 pm	
	Wednesday	9:00 am - 5:00 pm	
	Thursday	9:00 am - 2:30 pm	
Treasurer	Monday thru Wednesday	8:00 am - 5:00 pm	Phone 324-5872 ext. 205
PO Box 850	Thursday	8:00 am - 2:30 pm	
	Call to discuss tax liens		
Parsons Memorial Library	Monday & Wednesday	3:00 pm - 8:00 pm	Phone: 324-2001
	Tuesday & Saturday	10:00 am - 3:00 pm	
	Sunday	11:00 am - 4:00 pm	
Alfred Transfer Station	Saturday	8:00 am - 3:45 pm	Phone: 324-2978
	Tuesday	12:00 pm - 7:45 pm	
	Thursday	2:00 pm - 5:45 pm	
Animal Control Officer	Thomas Holland		Phone: 324-3822 or 432-1338
Road Commissioner	Jonathan Lord		Phone: 651-2354

TOWN HALL IS CLOSED ON FRIDAY'S

SCHEDULED BOARD MEETINGS

Selectmen	Every Tuesday of the month at 4:00 PM (Unless otherwise posted)
Planning Board	1 st & 3 rd Monday of each month at 7:00 PM (Unless otherwise posted)
Park & Recreation Committee	1 st Sunday of each month 6:00 PM
Historical Committee	October to March: 3 rd Wednesday of each month at 7:00pm at Alfred Village Museum. All other meetings scheduled as needed
Comprehensive Plan	TBD as needed
Conservation Commission	3 rd Wednesday of the month at Parsons Library at 7:00 PM
Design Review Committee	Meetings as needed
Brothers Beach Town Park	3 rd Monday of each month at 6:30 PM
Festival Committee	Once each month January through Festival Day Day and Time TBD
Alfred Fire/Rescue Department	1 st Wednesday of each month at 7:00 PM at the Public Safety Building.
Parson's Memorial Library	1 st Wednesday of each month at 7:00 PM at the Library.

**PLEASE CHECK OUR WEBSITE FOR MEETINGS AND TIMES
AS THESE MAY CHANGE**

EMERGENCY NUMBERS

Fire and Rescue: 911
Poison Control: 1-800-442-6305
Maine State Police: 1-800-482-0730

APPOINTMENTS, COMMITTEES AND BOARDS

Alfred Festival Committee

Eric Ducharme
Theresa Maker
Missy McCarthy
Carrie McMahon
Susan Pierce
Shana Therrien

Alfred & Rescue Rescue Officers

Tim Benoit
Christopher Carpenter
Jarrett Clarke
Marc Cunningham
Thomas Gilman III
Gregory Roussin

Assessment Review Board

John Cook
Harold Metcalfe
Cynthia Swaney

Brothers Beach Town Park

Owen Brochu
Br. Raymond Fortin
Chad Perry
David Snyder
Diane Snyder
Joanna Sylvester

Budget Committee

Dennis Brewster
Jon DeFrance
Kendall Gerry
Fred Holt III
Harold Metcalfe
Joseph Olzewski
Lee Steele

Comprehensive Plan Committee

Howard Dupee
Heidi Gendreau
Stephen Gile
Seth McCoy
Amy Sprague
Lee Steele
Amy Ruth Titcomb

Conservation Commission

William Bullard *
Alfred Carlson *
Katherine Drenski
Fred Frodyma
Michael Kay
Amy Ruth Titcomb
Dominique Zulueta

Design Review

James Allaire
Jess Greer
Dorothy Guinard
Bruce Tucker

Election Clerks/Workers

Pamela Bors
Arlene Carroll
Lisa Cook
Bonnie Gagnon
Louise Gray
Rose Holmes
Susan Pierce
Carolyn Scott
Carol Skowronski
Patricia Smith
Judith Vasalle
Joyce Wood

Fueling February

Arlene Carroll
Donna Pirone

General Assistance Board of Appeal

Marjorie Anderson
John Cook
Donna Simmons

Historical Committee

Marjorie Anderson
Donna Dorian*
Emily MacKinnon
Stephen MacKinnon
Roger Nagy
Bruce Tucker
Allison Williams
Almon Williams

Library Endowment Committee

Cherrie-Marie Chretien
Fred Holt III
Marta Northover
Lee Steele

Library Volunteers

Susan Pierce
Janet Tucker
Steve Watson

APPOINTMENTS, COMMITTEES AND BOARDS

Park and Recreation Committee

Dean Currier
Melissa Currier
Beth Day
Matthew Guilbeault
Joshua Howe
Michael Rimillard
Kelly Souliere
Angela Tardif
Josh Tardif

Planning Board

Alfred Carlson
Fred Frodyma
Heidi Gendreau
Stephen Gile
John Ibsen
Richard Pasquini
William Roberts

Veterans Committee

Tammy Chadbourne
Alden Gile
Renald Ouellette
Donna Pirone
Tom Plummer
David Rynne*
Jack Scott
Bruce Tucker

*Associate Member

Zoning Board of Appeals

Elaine Beal
Dennis Brewster
John Caramihalis
Rick Carter
Scott DeWolfe
Julie Gerrish
Cynthia Swaney

VALUATION OF THE TOWN OF ALFRED

2018 BREAKDOWN OF ASSESSMENTS

2018 TAX RATE per \$1,000.00 -- \$15.90

ASSESSMENTS:

LAND & BUILDINGS	\$266,505,432.00
PERSONAL PROPERTY	<u>\$ 4,295,272.00</u>
Sub Total	\$270,800,704.00
MAINE HOMESTEAD EXEMPTION	\$ 9,317,563.00
BETE EXEMPTION	<u>\$ 61,825.00</u>
Total	\$280,180,092.00

APPROPRIATIONS:

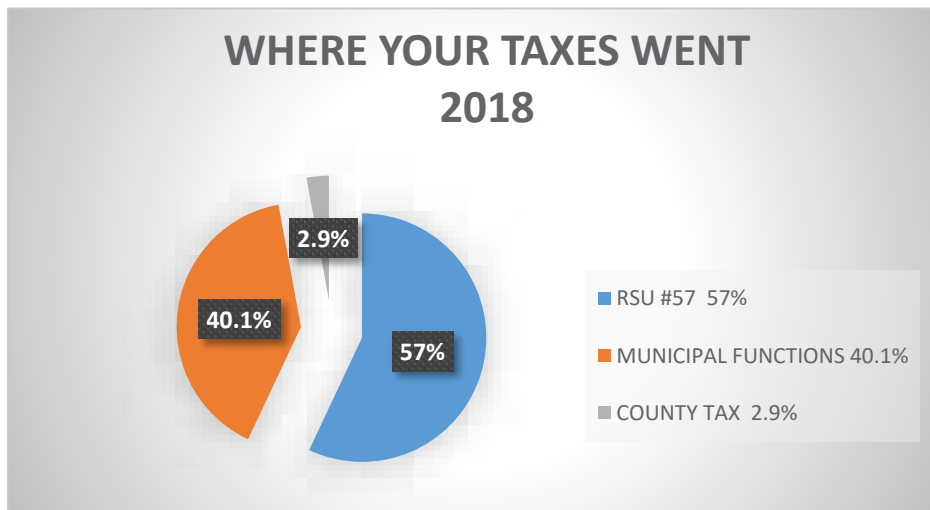
R.S.U #57	\$ 2,951,141.00
MUNICIPAL	\$ 2,073,595.44
COUNTY	<u>\$ 152,372.68</u>
Total	\$ 5,177,109.12

LESS ESTIMATED REVENUES:

STATE REVENUES	\$ 120,000.00
OTHER REVENUES	<u>\$ 700,000.00</u>
Total	\$ 820,000.00

NET TO BE RAISED BY TAXES:

\$ 4,357,109.12



SELECTMEN'S REPORT

The July 1st 2018 to June 30th, 2019 period was another busy active year for Alfred with new faces, new ordinances, new projects and new challenges.

New faces in Town Hall ushered in the first significant personnel changes in years. The most significant change was hiring our own assessor instead of contracting with Sanford assessors. This will serve us well as a more accurate and fair system is already evident.

We welcomed Tax Collector Michelle Lord, Tax Assessor Bob Tripp and Town Clerk Donna Buckley.

We achieved a long term Selectmen's goal, which was also endorsed by the then current Chiefs Dave Lord and Matt Bors. We combined the Fire and Rescue Chief into a single position, and Chief Chris Carpenter was hired to oversee both services. This will save money and create a more streamlined organization going forward.

We moved forward with new ordinances that addressed zoning, infrastructure, technology improvements, employee retirement and administrative streamlining.

At a Special Town Meeting voters approved overhauling the Town Hall parking lot. The Road Commissioner, Jon Lord, oversaw the preparation, expansion, paving and striping, and the feedback has been overwhelmingly positive. It will truly be appreciated when "mud season" arrives in the spring. A volunteer effort by Town Hall staff and others created a beautiful flowering border with granite curbing. We had the old gates repaired and painted to put a finishing touch on the project.

We paved Mountain Road last summer and maintained our goal of improving three miles a year as we strive to attain a 12 to 15 year cycle on the Towns 41 miles of paved roads. We must be disciplined in this area as delays cost much more in the long run. For example, we are paving the area near Keywood this summer of 2019 and the last time it was done was in the eighties. The road had deteriorated so badly that we could only do 1.8 miles because of the costs of rebuilding it. Fortunately, we had done over 3 miles in recent past years so we have maintained our 3 mile average annual goal.

We began an organic spray program to control ticks and grubs at the ball fields. Nobody needs to deal with ticks, especially kids. Also, skunks were destroying the outfield grub hunting and we seemed to have won this battle, for now.

We resolved the very, very old problem of cemetery ownership. The Town owns it and we worked out a solution with the church that satisfied all parties.

Digital mapping of the Town will be completed soon and we will have accurate, user friendly on line access to this vital data. Keeping up with advancements in technology is essential and this is a big step in that direction.

Voters understood and approved a retirement plan for employees that represents minimal cost to the Town and allows us to attract and keep valued staff. It is a reality all organizations must adapt to in the ever increasingly competitive workplace.

As written earlier voters amended the ordinance to combine the Fire and Rescue Chief into one position and this is working well.

There was no increase for the 2018-2019 tax year. Alfred is in sound financial shape with a double AA bond rating. We retired debt and will continue to do so this coming year.

We received a solar powered “speed sign” from the state and use it around town to inform motorists of their speed. This also collects data on the number of cars, average speed etc and appears to be effective at slowing people down. Additionally, we asked the State Police to focus, when possible, on the center of town and you may have seen them parked at the museum and other locations.

The Massabessic Lions Club gifted the town with a beautiful engraved granite bench and it sits on the Village Green underneath the new Maple Trees.

Volunteerism is at an all time high and virtually every committee is full with very little duplication. We have not had to advertise for volunteers in years and we are grateful to these dedicated residents. They and the Town Hall staff are what make Alfred succeed and achieve.

We had a robust campaign season and the democratic process was front and center. Glenn Dochtermann was re-elected to the Board of Selectmen.

Alfred’s Executive Administrative Assistant, Joyce Wood, announced her retirement date after 22 years and will be sorely missed. Her devotion, guidance, knowledge, leadership and dedication is known from one end of York County and beyond and no matter who replaces her she will be irreplaceable.

As always, in every walk of life, challenges remain. In the coming years we have bridges that will need attention and roads that need to be rebuilt. The Town Hall is too small to hold two meetings simultaneously, but it has been for years. Moving upstairs would be fiscal insanity and any small gain of usable space would be a waste of hundreds of thousands of dollars.

We need to expand our commercial tax base and hopefully the ordinances we passed last year will bear fruit. However, on-line shopping has slowed the growth of “brick and mortar” stores and it is why you see retail vacancies linger even in larger municipalities.

Challenges bring opportunities, new ideas and solutions and Alfred is well positioned to meet these challenges.

Thank you,

Alfred Board of Selectmen

SELECTMEN'S 2018-2019 FINANCIAL REPORT

<u>#4 – Salaries</u>	<u>756,000.00</u>	L'Heureux, Guy	11,085.36
*Income	(1,097.77)	Leach, Matthew	16.27
Allaire, James	52,028.58	Leibensperger, Gabriel	48.81
Auger, Arin	8,988.38	Lord, Casey	466.08
Bellman, Tamara	2,697.20	Lord, David	390.48
Benoit, Timothy	1,948.03	Lord, Jonathan	1,491.09
Bors, Andrew	2,106.89	Lord, Karen	292.86
Bors, Matthew	6,437.01	Lord, Michelle	32,631.49
Boutilier, David	425.60	Lord, Steven	8,497.58
Brewster, Dennis	233.90	Lovell, Kenneth	1,757.16
Buckley, Donna Marie	31,708.37	Lowe, David	9,704.33
Calnan, Stephen	3,882.84	Marriott, Dalton	1,614.11
Carpenter, Christopher	20,786.66	McCormick, Kevin	1,167.36
Carroll, Arlene	3,906.40	McNamara, Kelcy	35.75
Chalmers, Sheila	10,620.80	Mouzas, Jamie	37,255.16
Clarke, Jarrett	36,217.50	O'Connell, Nancy	94.68
Cole, Jacob	272.86	Ouellette, Julianne	3,343.51
Cook, John	591.56	Palminteri, Anthony	7,499.96
Cook, Lisa	8,449.00	Palmitessa, Addiana	18,100.95
Couture, Patricia	16.27	Pierce, Susan	167.50
Cunningham, Marc	15,264.84	Pirone, Donna	19,466.99
Cyr, Casey	263.61	Racicot, Cory	16.27
Dochtermann, Glenn	6,750.00	Ricker, Melanie	1,462.00
Dochtermann, Steven	23,806.06	Ridley, Sandy	5,111.66
Donovan, George	6,750.00	Roussin, Gregory	1,606.71
Eggleston, David	1,267.22	Rowe, Shaun	5,242.88
Fleming-Vaughn, Linda	6,864.00	Roy, Daniel	8,301.66
Folsom, Beth	37.78	Scott, Carolyn	217.95
Fortier, Robert	16.27	Smith, Jeremy	3,271.04
Fraser, Michael	17.54	Smith, Patricia	170.96
French, Carl	1,008.22	Spiliopoulos, Karen	14,351.12
French, Judith	24,595.06	Stearns, Kerri	17,465.98
Gagnon, Bonnie	71.01	Tripp, Robert	13,000.00
Gilman, Peter	1,588.75	Turgeon, Peter	1,254.21
Gilman Jr, Thomas	897.23	Valliere, Colleen	18,706.10
Gilman III, Thomas	2,289.70	Vasalle, Judith	93.25
Gray, Louise	134.75	Vertefeuille, Patricia	66.00
Hallstrom, Clifton	17,257.89	Walls, Joshua	723.15
Hartford, Barry	680.96	Wilkins, Cody	48.81
Hedden, Robison	26,805.11	Wood, Joyce	52,419.16
Hersom, Michael	3,793.40		
Higgins, Debbie	3,253.62	Expended	704,343.89
Hilton, Christine	9,512.42	Unexpended	52,753.88
Hinds, Michael	195.24	Appropriation & Income	757,097.77
Hobgood, Darcy	1,225.37		
Holland, Thomas	3,763.26		
Holt, Fred	52,295.55	<u>#5 – Employee Benefits</u>	<u>291,417.44</u>
Hooper, Issiac	1,536.66	*Income	(7,949.16)
Jakan, Dennis	1,793.60	Employer Share FICA	50,888.41
Johnson, Douglas	292.86	ME. Municipal Assoc.	40,884.16
Knapp, Amy	341.67	MMEHT	168,442.75

SELECTMEN'S 2018-2019 FINANCIAL REPORT

Expended	260,215.32	Staples – Credit Plan	57.95
Unexpended	39,151.28	St. ME. Chapter IAAO	80.00
Appropriation & Income	299,366.60	Thomson Reuters	1,665.00
		Tower Publishing	92.00
		Tripp, Robert	522.16
<u>#6-Contingency</u>	<u>11,000.00</u>	VISA	1,721.77
Bartlett Tree Experts	4,270.00	W.B. Mason	509.82
City of Sanford	1,015.24	Warren's Office Supplies	2,175.48
Currier, Dean	9.97	Wood, Joyce	52.46
Electric Light	803.17	York County Towns & Cities	30.00
J.G. Lord Excavation LLC	2,466.39		
Northeast Crane	925.00	Expended	27,405.29
Postmaster	98.75	Unexpended	71.13
VISA	225.29	Appropriation & Income	27,476.42
Expended	9,813.81	<u>#8 – Maintenance & Utilities</u>	<u>15,000.00</u>
Unexpended	1,186.19	AAA Fire Extinguisher	102.50
Appropriation & Income	11,000.00	Alfred Water District	554.49
		All Seasons HVAC	138.96
<u>#7 – Government Operations</u>	<u>25,000.00</u>	Allaire, James	76.91
*Income	(2,476.42)	American Security	264.00
A-Copi Imaging	3,019.94	Business Communications	845.50
Alfred Parish Church	605.00	Carroll, Arlene	28.44
Allaire, James	2,233.92	Central ME. Power	2,690.02
American Legion	200.00	Downeast Energy	1,511.25
Androscoggin Valley	60.00	Fresh Appearance Cleaning	5,355.00
ASCAP	357.00	Goodrich, Greg	175.00
Buckley, Donna Marie	593.58	Normand Electric Inc	107.25
Business Communications	45.50	Otelco	1,211.58
Downeast Flowers	377.45	OTT Communications	104.17
Edison Press	2,834.42	Springvale Hardware	106.11
Gilman III, Thomas	126.47	VISA	36.00
Holt, Fred	1,327.81	Warren's Office Supplies	260.55
Hygrade Business	873.62		
Jeffrey A. Simpson Inc.	30.00	Expended	13,567.73
Journal Tribune	284.52	Unexpended	1,432.27
Lord, Michelle	1,275.06	Appropriation & Income	15,000.00
Marks Printing House	67.00		
ME. Building Officials	305.00		
ME. Municipal Assoc.	261.00	<u>#9 – Town Insurance</u>	<u>25,675.00</u>
MMTCTA	410.00	ME. Municipal Assoc.	22,392.00
MTCCA	345.00	The Hartford Life Ins.	1,890.00
Myron Corp.	544.23		
Postmaster	1,838.00	Expended	24,282.00
Ready Refresh	399.71	Unexpended	1,393.00
Secretary of State	120.95	Appropriation & Income	25,675.00
Smart Shopper	1,548.80		
So. ME. Planning	381.67		
Springvale Hardware	33.00	<u>#10 – Legal Fees</u>	<u>15,000.00</u>

SELECTMEN'S 2018-2019 FINANCIAL REPORT

*Income	(200.00)	Unexpended	0.00
Bergen Parkinson LLC	5,652.50	Appropriation & Income	2,695.26
ME. Municipal Assoc.	3,843.00		
Expended	9,495.50	<u>#15 – Veterans Committee</u>	<u>400.00</u>
Unexpended	5,704.50	Eagle Flag of America	276.48
Appropriation & Income	15,200.00	Town of Alfred	100.00
		Expended	376.48
<u>#11 – Annual Audit</u>	<u>13,000.00</u>	Unexpended	23.52
Purdy Powers & Co.	13,000.00	Appropriation & Income	400.00
Expended	13,000.00		
Unexpended	0.00	<u>#16 – Historical Committee</u>	<u>2,625.00</u>
Appropriation & Income	13,000.00	AAA Fire Extinguisher	136.00
		Alfred Water District	385.38
<u>#12 – Code of the Town</u>	<u>1,700.00</u>	American Security	110.00
General Code Publishers	1,635.96	Central ME. Power	449.78
Expended	1,635.96	Williams, Allison	35.00
Unexpended	64.04	Williams, Almon	50.00
Appropriation & Income	1,700.00	Expended	1,166.16
		Unexpended	1,458.84
<u>#13 – Computer Support</u>	<u>24,000.00</u>	Appropriation & Income	2,625.00
*Income	(163.19)		
B & H Photo	1,735.02	<u>#17 – Zoning Board of Appeals</u>	<u>350.00</u>
Harris School Solutions	9,065.46	*Income	(100.00)
Holt, Fred	199.25	Bellman, Tamara	67.00
ReVize LLC	3,633.00	Journal Tribune	204.12
Sports Engine	250.00	Postmaster	95.55
Staples – Credit Plan	1,744.52	So. ME. Planning	83.33
Time Warner Cable	3,040.24	Expended	450.00
Town of Waterboro	300.00	Unexpended	0.00
VISA	4,195.70	Appropriation & Income	450.00
Expended	24,163.19		
Unexpended	0.00	<u>#18 – Planning Board</u>	<u>2,073.00</u>
Appropriation & Income	24,163.19	*Income	(1,862.74)
		Alfred Parish Church	55.00
<u>#14 – Annual Assessing</u>	<u>2,575.00</u>	Fleming-Vaughn, Linda	296.90
*Income	(120.26)	Holt, Fred	167.50
City of Sanford	68.13	Journal Tribune	582.61
EMS Eastern Mapping	1,050.00	Postmaster	257.20
Hygrade Business	717.13	Smart Shopper	282.04
ME. Assoc. of Assessors	60.00	So. ME. Planning	1,211.34
MPX	800.00	Warren's Office Supplies	27.04
Expended	2,695.26	Expended	2,879.63
		Unexpended	1,056.12

SELECTMEN'S 2018-2019 FINANCIAL REPORT

Appropriation & Income	3,935.75	Carpenter, Christopher	110.00
		Central ME Fire Attack	175.00
		Central Tire Co., Inc.	3,265.78
<u>#19 – Conservation Commission</u>	<u>1,615.00</u>	Clarke, Jarrett	110.00
Bullard, Bill	101.43	Eastern Fire Apparatus	2,128.70
Center For Wildlife	177.06	Emergency Services Marketing	810.00
Davis, Carl	175.00	F.M. Abbott Power	85.46
Frodyma, Fred	109.92	Fully Involved LLC	1,450.00
Kay, Michael	119.64	Goldstar Products	456.41
White Pines Programs	50.00	Goodrich, Greg	355.00
		Hartford Equipment	2,363.75
Expended	733.05	HSE Fire & Safety	439.92
Unexpended	881.95	Industrial Protection	1,909.00
Appropriation & Income	1,615.00	Maine Air Power Inc.	1,075.67
		ME. Firechiefs	190.00
		MFSI	450.00
<u>#20 – Animal Control</u>	<u>6,365.00</u>	Modern Marketing	1,991.88
Animal Welfare Society	4,196.40	Mouzas, Jamie	112.25
Edison Press	68.61	National Fire Protection	175.00
Holland, Thomas	1,043.33	NETS	240.00
Maine Veterinary	125.00	New England Fools	280.00
ME. Animal Control	185.00	Otelco	98.10
The Ridge Animal	309.31	Pac West Tool	1,449.02
		Plummer's Ace Hardware	657.30
Expended	5,927.65	Postmaster	64.00
Unexpended	437.35	Ricker, Melanie	81.23
Appropriation & Income	6,365.00	Sanal NAPA	372.98
		So. ME. Communications	72.95
		Springvale Hardware	158.83
<u>#21 – Alfred Water District</u>	<u>150,040.00</u>	Time Warner Cable	144.98
Alfred Water District	150,040.00	VISA	737.46
		WEX Bank	2,594.88
Expended	150,040.00	Witmer Assoc.	482.11
Unexpended	0.00	York County Chiefs	1,000.00
Appropriation & Income	150,040.00		
		Expended	33,725.24
		Unexpended	17,789.76
		Appropriation & Income	51,515.00
<u>#22 – Street Lights</u>	<u>12,800.00</u>		
Central ME. Power	12,543.17	<u>#24 – Public Safety Building</u>	<u>26,950.00</u>
Electric Light Co.	256.83	AAA Fire Extinguisher	762.25
		Alfred Water District	1,783.28
Expended	12,800.00	Business Communications	2,262.90
Unexpended	0.00	Capital Fire Protection	460.00
Appropriation & Income	12,800.00	Central ME. Power	7,325.07
		Clarke, Jarrett	55.00
<u>#23 – Fire Department</u>	<u>51,515.00</u>	Custom Climate Control	716.76
A & W Promotional	730.00	Dead River Co.	8,293.49
Admiral Fire & Safety	558.50	Door Services Inc.	218.00
Bergeron Protective	4,336.53	Flag Wavers	97.00
Business Communications	2,012.55		

SELECTMEN'S 2018-2019 FINANCIAL REPORT

Goodrich, Greg	365.00	Bound Tree Medical, LLC	4,598.96
Gowen Power Systems	650.61	Business Communications	1,870.05
JP Pest Services	682.65	Carpenter, Christopher	165.00
Otelco	979.25	City of Sanford	1,875.00
OTT Communications	98.98	Clarke, Jarrett	94.73
P & E Supply	438.41	CLIA Laboratory	180.00
Plummer's Ace Hardware	318.12	Downeast Flowers	161.89
Portland Paper	180.14	Edison Press	628.45
VISA	41.13	Fully Involved LLC	500.00
Warren's Office Supplies	223.47	GovConnection Inc	1,069.86
Expended	25,951.51	Hartford Equipment	758.54
Unexpended	998.49	HSE Fire & Safety	206.79
Appropriation & Income	26,950.00	Image Trend, Inc.	175.00
		Journal Tribune	240.00
		Maine Turnpike Authority	50.00
		Maine-lac Training	1,200.00
<u>#25 - Dispatch</u>	<u>26,914.00</u>	Matheson Tri-Gas	633.96
City of Biddeford	21,887.75	Medical Reimbursement Services	4,699.74
So. ME. Communications	3,150.00	Postmaster	1,093.60
Town of Waterboro	270.59	So. ME. Communications	2,826.56
Expended	25,308.34	So. ME. Healthcare	14.55
Unexpended	1,605.66	Springvale Hardware	656.16
Appropriation & Income	26,914.00	Staples – Credit Plan	2,613.52
		Stryker Sales	467.71
		Town of Arundel	300.00
		Treasurer State of ME	220.00
<u>#26– Immunizations</u>	<u>1,500.00</u>	Valliere, Colleen	480.34
SMHC Workwell	1,312.00	Verizon Wireless	593.34
Expended	1,312.00	VISA	617.88
Unexpended	188.00	Warren's Office Supplies	1,665.83
Appropriation & Income	1,500.00	WEX Bank	1,982.97
		Witmer Public Safety	134.54
		York County Chiefs	75.00
		Zoll Medical Corp.	1,317.75
<u>#27 – Ross Corner Fire Co.</u>	<u>10,120.00</u>	Expended	41,357.63
Ross Corner Fire Co.	10,120.00	Unexpended	4,297.37
Expended	10,120.00	Appropriation & Income	45,655.00
Unexpended	0.00		
Appropriation & Income	10,120.00		
		<u>#29 – Solid Waste</u>	<u>148,550.00</u>
<u>#28 – Alfred Rescue Dept.</u>	<u>45,655.00</u>	*Income	(13,686.92)
A & W Promotional	972.09	AAA Fire Extinguisher	282.75
A-Copi Imaging	631.04	Atlantic Recycling	1,245.95
Admiral Fire & Safety	936.50	BDS Waste Disposal	1,140.00
Allen Uniforms, Inc.	739.07	Bodwell Jr, Robert	5,400.00
Arrow International Inc.	194.50	Burpee Sign	80.00
Atlantic Partners EMS	1,211.00	Central ME. Power	2,548.89
Bergeron Protective	1,790.71	CPRC Recycling, LLC	1,740.04
Blackbear Signworks	715.00	Day III, Herbert	123.57
		Dochtermann, Steven	54.50

SELECTMEN'S 2018-2019 FINANCIAL REPORT

Downeast Energy	946.46	Day One	250.00
Holt, Fred	52.71		
J.G. Lord Excavation LLC	850.00	Expended	250.00
Jeffrey A. Simpson, Inc.	4,006.00	Unexpended	0.00
JP Pest Services	660.00	Appropriation & Income	250.00
Kustom Installation	675.00		
Lavertu Bros. Property	700.00		
Low's Variety	406.52	<u>#34 – Sexual Assault Response</u>	<u>500.00</u>
M.R.R.A.	844.00	Sexual assault Response	500.00
Normand Electric, Inc.	150.00		
North Coast Services LLC	289.18	Expended	500.00
Otelco	312.56	Unexpended	0.00
OTT Communications	28.88	Appropriation & Income	500.00
Perfect Plumbing	749.00		
Pine Tree Waste	131,366.25		
Punsky Scrap Iron	100.00	<u>#35 – So. ME. Agency on Aging</u>	<u>1,750.00</u>
Springvale Hardware	9.00	So. ME. Agency on Aging	1,750.00
Treasurer, State of ME.	455.00		
VISA	145.01	Expended	1,750.00
Warren's Office Supplies	530.64	Unexpended	0.00
		Appropriation & Income	1,750.00
Expended	155,891.91		
Unexpended	6,345.01		
Appropriation & Income	162,236.92	<u>#36 – York Cty. Comm. Action</u>	<u>1,000.00</u>
		York Cty. Comm. Action	1,000.00
<u>#30– Caring Unlimited</u>	<u>574.00</u>	Expended	1,000.00
Caring Unlimited	574.00	Unexpended	0.00
		Appropriation & Income	1,000.00
Expended	574.00		
Unexpended	0.00		
Appropriation & Income	574.00	<u>#37 – Plowing & Sanding</u>	<u>318,500.00</u>
		Seth McCoy's Trucking	318,500.00
<u>#31 – ME Health Care at Home</u>	<u>750.00</u>	Expended	318,500.00
ME Health Care at Home	750.00	Unexpended	0.00
		Appropriation & Income	318,500.00
Expended	750.00		
Unexpended	0.00		
Appropriation & Income	750.00	<u>#41– Stockpile</u>	<u>75,000.00</u>
		AAA Fire Extinguisher	59.00
		Central ME. Power	512.81
<u>#32-Kids Free to Grow</u>	<u>500.00</u>	Eastern Salt Company	100,406.65
Kids Free to Grow	500.00	J.G. Lord Excavation LLC	12,085.00
		Normand Electric, Inc.	453.00
Expended	500.00	Seth McCoy's Trucking	108.75
Unexpended	0.00		
Appropriation & Income	500.00	Expended	113,625.21
		Unexpended	(38,625.21)
		Appropriation & Income	75,000.00
<u>#33 – Day One</u>	<u>250.00</u>		

SELECTMEN'S 2018-2019 FINANCIAL REPORT

<u>#40 – Year Round Maintenance</u>	<u>225,000.00</u>
*Income	(11,705.85)
Bartlett Tree Experts	8,668.00
C.S. Lord & Son, Inc.	5,725.00
Dayton Sand & Gravel	22,347.21
Genest Precast	3,488.84
Gorham Sand & Gravel	522.50
Hissong Ready Mix	3,082.97
J.G. Lord Excavation LLC	164,388.61
Jeffrey A. Simpson, Inc.	58.90
Kaz's Fine Lines	835.00
Pike Industries	253.83
Poirier Guidelines	5,620.95
Seth McCoy's Trucking	324.00
Southern Maine Arbor	1,750.00
Springvale Hardware	220.68
Top Coat Paving	14,795.00
Violette's Sealcoating	4,500.00
White Sign	124.36

Expended	236,705.85
Unexpended	0.00
Appropriation & Income	236,705.85

<u>#41 – Paving</u>	<u>320,000.00</u>
C.S. Lord & Son Inc	600.00
Dayton Sand & Gravel	261,123.20
Genest Precast	6,921.06
Gorham Sand & Gravel	1,349.05
Hissong Redy-Mix	2,402.03
J.G. Lord Excavation LLC	43,738.00
Top Coat Paving	3,850.00

Expended	319,983.34
Unexpended	16.66
Appropriation & Income	320,000.00

<u>#42 – Park & Rec Programs</u>	<u>13,228.00</u>
*Income	(5,553.86)
A-1 Environmental	830.00
AAA Fire Extinguisher	181.25
Alfred Water District	225.26
Blow Bros.	398.57
Cabellas	550.00
Central ME. Power	644.80
Criterion USA	175.00
Currier, Dean	3,255.76
Currier, Melissa	128.52

Day, Elizabeth	110.95
Ed's Grove Discount	129.11
Holt, Fred	41.00
Lavertu Bros. Property	5,600.00
Low's Variety	123.06
MRPA	10.00
RSU #57	108.78
Springvale Hardware	314.66
Swank Motion Pictures	520.00
Tardiff, Angie	18.00
The Graphics Coop	2,003.32
Thyng Paving LLC	800.00
Violette's Sealcoating	1,100.00
VISA	1,490.31
Warren's Office Supplies	23.51

Expended	18,781.86
Unexpended	0.00
Appropriation & Income	18,781.86

<u>#43 – Shaker Valley Sno</u>	<u>550.00</u>
Shaker Valley Sno-Travelers	550.00

Expended	550.00
Unexpended	0.00
Appropriation & Income	550.00

<u>#44 – Brothers Beach</u>	<u>1,000.00</u>
*Income	(1,100.00)
Blow Bros.	532.29
Deering Lumber	1,550.00

Expended	2,082.29
Unexpended	17.71
Appropriation & Income	2,100.00

<u>#45 – Parish Cemetery</u>	<u>3,500.00</u>
Lavertu Bros. Property	3,500.00

Expended	3,500.00
Unexpended	0.00
Appropriation & Income	3,500.00

<u>#46 – Outlying Areas</u>	<u>2,680.00</u>
Lavertu Bros. Property	2,680.00

Expended	2,680.00
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SELECTMEN'S 2018-2019 FINANCIAL REPORT

Unexpended	0.00	Smart Shopper	5.90
Appropriation & Income	2,680.00		
		Expended	6,929.08
		Unexpended	1,266.79
<u>#48 – Alfred Festival Day</u>	<u>7,220.00</u>	Appropriation & Income	8,195.87
*Income	(3,023.56)		
Blow Bros.	216.00		
Bragg, Thomas	450.00	<u>#50 – Parsons Library</u>	<u>19,560.00</u>
Dept. Public Safety	398.91	AAA Fire Extinguisher	171.50
Dunlap Highland Band	500.00	Alfred Water District	537.67
EVO Rock & Fitness	940.00	Baker & Taylor Books	3,444.71
Freer, John	1,525.00	Bartlett Tree Experts	225.00
Kora Highlanders	500.00	Bonney, Danielle	180.00
Kora Renegades	500.00	Brodart Co.	51.20
Kora Shrine Mopeds	300.00	Central ME. Power	1,902.41
Kora Temple Facts	300.00	Conley, Cathy	45.00
L'Heureux, Paul	150.00	Dead River Co.	4,044.02
MacKinnon, Steven	200.00	Demco	144.79
Mad Science of ME.	413.00	Cown East	19.54
Magical Moonwalks	250.00	Good Housekeeping	7.97
Maine Attraction	200.00	Handy Andy's Electric	320.00
Masse, Ellen	250.00	Hearst Magazines	20.00
Normand Electric, Inc.	460.00	Hedden, Robison	449.62
Northern Explosion	50.00	Lavertu Bros. Property	2,800.00
One Stop Party Shoppe	763.80	Library World, Inc.	439.00
Phoenix Elite	50.00	Meredith Corp.	36.00
Postmaster	110.00	Northover, Marti	58.01
Pierce, Susan	97.54	Otelco	335.93
RSD Graphics	624.70	OTT Communications	28.96
Seacoast Printing	174.00	Rachel Ray Every Day	25.00
Smart Shopper	365.04	Readers Digest	35.96
Therrien, Shana	39.48	Ready Refresh	118.75
Warren's Office Supplies	10.89	Spiliopoulos, Karen	83.94
		Springvale Hardware	149.83
Expended	9,838.36	Staples – Credit Plan	410.79
Unexpended	405.20	SYNCB/Amazon	212.27
Appropriation & Income	10,243.56	The Family Handyman	15.00
		Treasurer, State of ME.	.63
		VISA	2,757.53
<u>#49– General Assistance</u>	<u>3,500.00</u>	Wire Pro	360.00
*Income	(4,695.87)	Yankee	49.97
Alling, Robert	1,190.00	Zulueta, Dominique	79.00
Central ME. Power	205.41		
City of Portland	10.02	Expended	19,560.00
Hannaford	785.29	Unexpended	0.00
Hollywood Casino Hotel	103.00	Appropriation & Income	19,560.00
Jalbert, Robert	900.00		
ME. Welfare Directors	170.00		
Murley, Charles	2,229.00	<u>#52 – Transfer Station Bond</u>	<u>62,063.00</u>
Pirone, Donna	200.46	Gorham Savings Bank	62,062.50
Realty Resources Mgmt.	1,130.00		

SELECTMEN'S 2018-2019 FINANCIAL REPORT

Expended	62,062.50		
Unexpended	.50	<u>Digital Mapping</u>	<u>51,000.00</u>
Appropriation & Income	62,063.00	Corner Post Land	51,000.00
		Expended	51,000.00
		Unexpended	0.00
<u>#53 – 2016 Ambulance Bond</u>	<u>58,887.00</u>	Appropriation & Income	51,000.00
Gorham Leasing	58,886.53		
Expended	58,886.53	<u>MPERS System</u>	<u>17,500.00</u>
Unexpended	0.47	MPERS	10,422.55
Appropriation & Income	58,887.00	Expended	10,422.55
		Unexpended	7,077.45
		Appropriation & Income	17,500.00
<u>Fueling February</u>	<u>26,540.54</u>		
*Income	(9,138.12)		
Alfred Oil	15,188.05		
Dead River Co	630.00		
Hallstrom, Clifton	23.99		
Sanel NAPA	58.72		
Top It Off Oil Inc	431.85		
Expended	16,332.61		
Unexpended	19,346.05		
Appropriation & Income	35,678.66		
<u>Town Hall Parking Lot</u>	<u>34,950.00</u>		
Dayton Sand & Gravel	15,122.40		
Deering Lumber	777.07		
Gorham Sand & Gravel	5,040.00		
J.G. Lord Excavating LLC	6,500.00		
Swenson Granite	2,010.53		
Top Coat Paving	5,500.00		
Expended	34,950.00		
Unexpended	0.00		
Appropriation & Income	34,590.00		
<u>Church Parking Lot</u>	<u>3,150.00</u>		
Deering Lumber	152.49		
Gendreau III, Paul	650.00		
J.G. Lord Excavating LLC	1,020.00		
VISA	546.77		
Expended	2,369.26		
Unexpended	780.74		
Appropriation & Income	3,150.00		

Office of the Treasurer
Annual Report
For the Year Ended June 30, 2019

On this and the following pages the financial activity for the Town of Alfred is summarized by accounts and/or funds. While the summaries are detailed and offer a true and accurate listing, they are in no fashion to be considered "Financial Statements". The Town of Alfred's Financial Statements appear with our audit firms Independent Auditors Report in the back of the Town Report.

General Fund – Account Balances – June 30, 2019

Assets

Cash	190,417.12
Taxes Receivable 2002	1,596.87
Taxes Receivable 2005	111.70
Taxes Receivable 2006	100.40
Taxes Receivable 2007	137.25
Taxes Receivable 2008	349.25
Taxes Receivable 2009	349.25
Taxes Receivable 2010	268.55
Taxes Receivable 2011	294.60
Taxes Receivable 2012	115.71
Taxes Receivable 2013	1,296.63
Taxes Receivable 2014	428.66
Taxes Receivable 2015	2,028.86
Taxes Receivable 2016	2,346.51
Taxes Receivable 2017	53,801.64
Taxes Receivable 2018	184,882.78
Accounts Receivable	61,399.04
Tax Acquired Property	5,770.70
Prepaid Expenses	4,599.71
Due From Other Fund	217.00
Inventory	<u>10,546.50</u>

Total Assets 521,058.73

Liabilities

Accounts Payable	164,278.70
Escrows Payable	568.52
Deferred Tax Revenue	197,296.80
Deferred Rescue Revenue	9,971.06
Prepaid Taxes	<u>15,446.80</u>

Total Liabilities 387,561.88

Fund Balances

Nonspendable Funds	15,146.21
Assigned Funds	106,473.42
Unassigned Funds	<u>11,877.22</u>

Total Fund Balances 133,496.85
Total Liabilities and Fund Balances 521,058.73

General Fund - Income For The Year Ended June 30, 2019

Property & Excise Taxes		
Property Taxes	4,253,392.69	
Abatements	<u>(11,084.02)</u>	
Total Property Taxes		4,242,308.67
Excise Tax	<u>774,838.22</u>	774,838.22
Interest & Penalties		
Interest & Penalties	12,223.10	
Interest Cash Management	<u>15,883.07</u>	
Total Interest & Penalties		28,106.17
Intergovernmental Funds		
State-Revenue Sharing	137,015.47	
State-Local Road Assistance Program	43,040.00	
State-General Assistance	4,695.87	
State-Tree Growth	19,500.25	
State-Veterans Exemption	4,690.00	
State-Homestead Exemption	148,148.00	
State-BETE	1,001.00	
State-Snowmobile	860.60	
State-MEMA	2,285.30	
Federal-FEMA	11,426.48	
Federal Land Management	<u>4,933.18</u>	
Total Intergovernmental		377,596.15
Local & Miscellaneous Income		
Building Permit Fees	60,562.40	
Plumbing Permit Fees	8,948.00	
Cable Franchise Fees	46,061.40	
Town Clerk Fees	4,541.65	
Dog Fees & Licenses	3,698.00	
Festival Day Income	3,023.56	
Museum Donations	220.50	
Park & Recreation Fees	5,363.86	
Park & Recreation Donations	220.00	
Planning Board Fees	1,862.74	
ZBA Fees	100.00	
Transfer Station Income	13,686.92	
Rescue Fees & Subscriptions	110,820.96	
Road Opening/Excavation	18,260.00	
Motor Vehicle Fees	10,572.50	
Fueling February	9,138.12	
Misc. Donations	1,461.00	
Reimbursements	14,465.18	
Unclassified Income	9,545.25	
Transferred in From Other Fund	28.00	
Gain on Sale of Assets	<u>166.37</u>	
Total Local & Miscellaneous		322,746.41
Total Revenues		<u><u>5,745,595.62</u></u>

General Fund - Expenses For The Year Ended June 30, 2019

	<u>Budgeted</u>	<u>Spent</u>
General Government Operations		
Salaries	757,097.77	704,343.89
Employee Benefits	299,366.60	260,215.32
MPERS System	17,500.00	10,422.55
Contingency	11,000.00	9,813.81
Government Operations	27,476.42	27,405.29
Town Hall Utilities	15,000.00	13,567.73
Insurance	25,675.00	24,282.00
Legal	15,200.00	9,495.50
Annual Audit	13,000.00	13,000.00
Code of Alfred	1,700.00	1,635.96
Computer Support	24,163.19	24,163.19
Annual Assessing	2,695.26	2,695.26
Digital Mapping	51,000.00	51,000.00
Veterans Committee	400.00	376.48
Historical Committee	2,625.00	1,166.16
Museum Donations	2,591.60	0.00
Schoolhouse Donations	880.98	0.00
Zoning Board of Appeals	450.00	450.00
Planning Board	3,935.74	2,879.63
Conservation Commission	1,615.00	733.05
Fueling February	35,678.66	16,332.61
Total Government Operations	1,309,051.22	1,173,978.43
Public Services		
Animal Control	6,365.00	5,927.65
Alfred Water District	150,040.00	150,040.00
Street Lights	12,800.00	12,800.00
Fire Department Operations	51,515.00	33,725.24
Public Safety Building	26,950.00	25,951.51
Dispatch Service	26,914.00	25,308.34
Immunizations	1,500.00	1,312.00
Ross Corner Operations	10,120.00	10,120.00
Rescue Operations	45,655.00	41,357.63
Total Public Services	331,859.00	306,542.37
Total Health & Sanitation	162,236.92	155,891.91
Total Social Services	5,324.00	5,324.00
Public Works		
Plowing & Sanding	318,500.00	318,500.00
Stockpile	75,000.00	113,625.21
Year Round Maintenance	236,705.85	236,705.85
Paving Program	320,000.00	319,983.34
Town Hall Parking Lot	34,950.00	34,950.00
Church Parking Lot	3,491.00	2,369.26
Total Public Works	988,646.85	1,026,133.66

General Fund - Expenses For The Year Ended June 30, 2019

	<u>Budgeted</u>	<u>Spent</u>
Total Welfare Services	8,195.87	6,929.08
Parks and Recreational		
Park & Recreation Committee	18,781.86	18,781.86
Fields & Facilities	3,000.00	1,940.87
Shaker Valley Sno-Travelers	550.00	550.00
Brothers Beach	2,100.00	2,082.29
Parish Cemetery Care	3,500.00	3,500.00
Outlying Areas/Cemetery Care	2,680.00	2,680.00
Alfred Festival	10,243.56	9,838.36
Total Parks & Recreational	40,855.42	39,373.38
Total Library Operations	19,560.00	19,560.00
Debts Reduction/Service		
Transfer Station Bond	62,063.00	62,062.50
Ambulance Bond	58,887.00	58,886.53
Total Debt Service	120,950.00	120,949.03
Total County Tax	152,372.68	152,372.68
Total School Assessment-RSU #57	2,951,141.00	2,951,141.00
Total Expenses	6,090,192.96	5,958,195.54

Taxes Receivable For The Year Ended June 30, 2019

		*Tax Balance Only	
Tax Year 2002	Personal Property Outstanding	1,596.87	
Tax Year 2005	Personal Property Outstanding	111.70	
Tax Year 2006	Personal Property Outstanding	100.40	
Tax Year 2007	Personal Property Outstanding	137.25	
Tax Year 2008	Personal Property Outstanding	349.25	
Tax Year 2009	Personal Property Outstanding	349.25	
Tax Year 2010	Personal Property Outstanding	268.55	
Tax Year 2011	Personal Property Outstanding	294.60	
Tax Year 2012	Personal Property Outstanding	115.71	
Tax Year 2013	Personal Property Outstanding	1,296.63	
Tax Year 2014	Personal Property Outstanding	428.66	
Tax Year 2015	Personal Property Outstanding	573.45	
Tax Year 2016	Personal Property Outstanding	947.89	
		6,570.21	
Tax Year 2015	Real Estate Outstanding	Map/Lot	
Caswell	Christopher	12-4	1,455.41
Tax Year 2016	Real Estate Outstanding	Map/Lot	
Caswell	Christopher	12-4	1,398.62
Tax Year 2017	Real Estate Outstanding	Map/Lot	
Bayard	Susan	3-110	1,303.80
Benvie	Thomas & Carol	7-1-D	2,136.96
BKJ LLC		10-22	36.89
Brault	Linda & Roger	1-26(10)	973.08
Campbell	Kenneth M Trustee	2-16-A	5,569.77
Campbell	Kenneth M Trustee	2-14	1,042.30
Capriole	Nicole	4-18(2)	338.67
Caswell	Christopher	12-4	1,922.31
Collins	Janet	4-28-A	2,858.82
Crediford	William S	11-16	683.73
Doan	Wilbur & Mary	12-65	2,482.37
Dupuis	Joshua Thomas	7-1-B-1	3,674.17
Ferland	Linda & Roger	5-17-B	175.66
Flannery	Priscilla	11-9	3,073.47
Ghidoni	Richard	4-50	1,844.40
Gile Orchards		7-10-A	66.78
Gile	Bruce	7-29-C	349.80
Gile	Bruce & Carolyn	7-32-B	1,379.32
Goodwin	Lorelei	1-29-1	31.80
Haskell	James & Emily	3-48	1,327.65
Lavoie	Richard & James R	3-59-A	1,402.38
Lovell	Kenneth M Trustee	3-88	1,003.29
Murley	Charles & Heather	4-3-F	1,669.68
Ouellette	Gail, Pennell, Ellen, Bean	3-6	2,065.41
Pirini	Jeffrey & Amy	2-40	700.87

Taxes Receivable For The Year Ended June 30, 2019

Tax Year 2017	Real Estate Outstanding	Map/Lot		
	Poulin Cathy	1-26(4)	561.13	
	Randall Sasha & Malone	2-56-C	2,687.10	
	Roux Larry H & Rachel A	3-107-B	4,690.50	
	Roux Larry H & Rachel A	3-90-C	1,508.91	
	Smith Kevin & Tracey	10-6	1,396.02	
	Spaulding Ronald	10-14-A	470.00	
	Thompson Debra A	5-62-1	1,912.77	
	Personal Property Outstanding		<u>2,461.83</u>	
	Total 2017 Taxes Receivable			53,801.64
Tax Year 2018	See Tax Collectors Report for detail list			184,883.78
	Total Taxes Receivable 6/30/2019			<u><u>248,109.66</u></u>

* Lien charges and interest are not shown, but are due as part of the full payment

FUNDS WITH RESTRICTIONS - GOVERNMENTAL SOURCES

Local Road Assistance Program Grant Funds

Balance July 1, 2018	43,460.00	Local Road Assistance Program funds are restricted for the "Capital improvement of public roads."
Received July 1, 2018 to June 30, 2019	43,040.00	
Expended July 1, 2018 to June 30, 2019	43,460.00	
Balance June 30, 2019	43,040.00	

FUNDS WITH RESTRICTIONS - TOWN SOURCES

Alfred Historical Museum & Schoolhouse Funds

Museum		Under an ordinance passed in 1998, and revised in 2004 all donations and gifts for the Museum and Schoolhouse are individual no interest designated funds with any unspent balance carried forward.
Balance July 1, 2018	2,371.10	
Received July 1, 2018 to June 30, 2019	220.50	
Expended July 1, 2018 to June 30, 2019	0.00	
Balance June 30, 2019	2,591.60	
Schoolhouse		
Balance July 1, 2018	880.98	
Received July 1, 2018 to June 30, 2019	0.00	
Expended July 1, 2018 to June 30, 2019	0.00	
Balance June 30, 2019	880.98	

Dog Licenses and Fines Collected

Balance July 1, 2018	1,826.00	Certain amounts received from dog licenses and fees must be used for animal control expenses. The funds collected in 2017/2018 will be appropriated for use in 2018/2019.
Received July 1, 2018 to June 30, 2019	1,985.00	
Expended July 1, 2018 to June 30, 2019	1,826.00	
Balance June 30, 2019	1,985.00	

Fueling February

Balance July 1, 2018	26,540.54	Under an Article passed in 2008, and revised in 2010 and 2011 the Board of Selectmen have the authority to accept and appropriate funds into a non interest bearing designated fund for the sole purpose of heating assistance for residents of Alfred, with the balance carried forward.
Received July 1, 2018 to June 30, 2019	9,138.12	
Expended July 1, 2018 to June 30, 2019	16,332.61	
Balance June 30, 2019	19,346.05	

Cable Franchise Fees

Balance July 1, 2018	66,509.26	Per a policy adopted by the Board of Selectmen all Cable Franchise Fees collector are to be used for Information Technology (IT) expenses.
Received July 1, 2018 to June 30, 2019	46,061.40	
Expended July 1, 2018 to June 30, 2019	75,000.00	
Balance June 30, 2019	37,570.66	

Fields & Facilities

Balance July 1, 2018	0.00	During 2019 an agreement was made between the Town and contributors that certain donations would be set aside for the care of the Park Fields & Facilities.
Received July 1, 2018 to June 30, 2019	3,000.00	
Expended July 1, 2018 to June 30, 2019	1,940.87	
Balance June 30, 2019	1,059.13	

BOND & CAPITAL IMPROVEMENT FUND ACTIVITY - June 30, 2019

2013 Transfer Station Bond - Accumulative
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Bond issued in 2013	455,000.00			
Accumulated Payments at June 30, 2018	275,000.00	Interest		28,769.31
Payment made November 7, 2018	60,000.00	Interest		1,237.50
Payment made May 15, 2019	-	Interest		825.00
Outstanding Principal at June 30, 2019	120,000.00			

2016 Ambulance Bond - Accumulative

Bond issued in 2016	220,000.00			
Accumulated Payments at June 30, 2018	107,566.88	Interest		10,206.18
Payment made January 9, 2019	55,344.89	Interest		3,541.64
Outstanding Principal at June 30, 2019	57,088.23			

Capital Improvement Fund History					
Year	Beginning	Added	Spent	Interest	Ending

Year	Beginning	Added	Spent	Interest	Ending
1997	0.00	50,000.00	0.00	691.42	50,691.42
1998	50,691.42	50,000.00	21,375.00	2,258.43	81,574.85
1999	81,574.85	50,000.00	42,750.00	4,006.79	92,831.64
2000	92,831.64	90,000.00	84,104.00	7,268.88	105,996.52
2001	105,996.52	90,000.00	0.00	4,470.25	200,466.77
2002	200,466.77	90,000.00	40,706.98	2,655.06	252,414.85
2003	252,414.85	0.00	122,058.05	2,032.90	132,389.70
2004	132,389.70	0.00	27,832.28	1,474.84	106,032.26
2005	106,032.26	30,000.00	60,000.00	2,181.35	78,213.61
2006	78,213.61	70,000.00	0.00	4,728.47	152,942.08
2007	152,942.08	80,000.00	130,000.00	4,300.13	107,242.21
2008	107,242.21	35,000.00	39,000.00	2,172.35	105,414.56
2009	105,414.56	208,961.64	0.00	758.07	315,134.27
2010	315,134.27	35,000.00	65,370.62	1,042.25	285,805.90
2011	285,805.90	50,000.00	3,446.67	493.27	332,852.50
2012	332,852.50	30,000.00	19,620.00	158.37	343,390.87
2013	343,390.87	50,000.00	10,350.00	179.44	383,220.31
2014	383,220.31	13,000.00	42,598.00	191.24	353,813.55
2015	353,813.55	0.00	128,997.60	157.33	224,973.28
2016	224,973.28	25,000.00	0.00	116.00	250,089.28
2017	250,089.28	0.00	0.00	1,820.75	251,910.03
6/30/2018	251,910.03	0.00	0.00	2,136.79	254,046.82
6/30/2019	254,046.82	0.00	0.00	5828.88	259,875.70

**Special Management Accounts
Designated Funds - June 30, 2019**

Veteran's Memorial Scholarship Account		
Beginning Balance 7/1/18	Reserved	26,661.27
	Unreserved	176.97
Interest earned		84.96
Gifts received		200.00
Award Paid Out		(317.00)
Balance 6/30/19		26,806.20
Reserved For Award		144.93
Fund Balance Reserved		26,661.27

Cemetery Account		
Beginning Balance 7/1/18	Reserved	5,000.00
	Unreserved	29.23
Interest		15.71
Expended		28.00
Balance 6/30/19		5,016.94
Principal Balance	Reserved	5,000.00
Available for 2019/2020 Maintenance		16.94

Planning Board Escrow Accounts					
Sub Account Title	7/1/2018	New & Additions	Interest Earned	Expended	6/30/2019
<u>Planning Board Directed:</u>					
PATCO-Colin's Meadow	568.52	-	0.00	-	568.52
Totals	568.52	-	0.00	-	568.52

**Parsons Memorial Library Fund
For the Year Ended June 30, 2019**

ACCOUNT BALANCES

ASSETS

Cash Equivalent Assets	
Petty Cash	50.00
Checking	5,377.56
Endowment	325,109.96
Accounts Receivable	4,000.00
Total Cash Equivalent Assets	334,537.52

LIABILITIES

Accounts Payable	1,342.52
Total Liabilities	1,342.52

CAPITAL

Library Restricted Fund Balance	333,195.00
Total Capital	333,195.00

Total Liabilities & Capital	334,537.52
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INCOME & EXPENSES

INCOME

Fees & Fines	295.00
Gifts & Memorials Restricted	170.75
Gifts & Memorials Unrestricted	1,144.88
Grant	5,000.00
Cash Management Interest	82.57
Endowment Interest	4,478.23
Trust Donation	4,689.24
Total Income	15,860.67

EXPENSES

Building Repairs	6,015.00
Programs	1,974.45
Advertise	209.00
Supplies-Office	56.50
License	120.00
Telephone	31.75
Books	1,103.88
Magazines	36.00
Total Expenses	9,546.58

NET OPERATING INCOME (LOSS)	6,314.09
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**Office of the Tax Collector
Annual Report
For the Year Ending June 30, 2019**

Excise Tax	
Boat:	\$3,776.50
Motor Vehicle:	\$665,314.93
Rapid Renewal	\$105,548.47
Agent Fees:	\$10,585.00
Total:	\$785,224.90

2017 Property Tax	
Committed:	\$4,305,731.38
Real Estate:	\$4,224,221.43
Personal Property:	\$65,681.44
Supplements:	\$7,850.85
Abatements:	\$10,629.12
Collected:	\$4,289,902.87
Total 2018 Outstanding:	\$184,891.48
Real Estate:	\$180,008.96
Personal Property:	\$4,882.49

Personal Property Outstanding:

Year	Balance
2002	1,596.87
2005	111.70
2006	100.40
2007	137.25
2008	349.25
2009	349.25
2010	268.55
2011	294.60
2012	115.71
2013	1,296.63
2014	428.66
2015	573.45
2016	947.89
2017	2,461.83
<u>2018</u>	<u>4,882.49</u>
Total	13,914.53

2019 Prepaid Taxes:	\$15,432.19
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* Denotes payment in full after year-end

2018 Outstanding Real Estate Taxes

Name	Year	Total Outstanding
*Airtech Management, Inc	2018	2,349.22
*Alberts, Wally	2018	469.84
*Alfred Real Estate	2018	15.30
*Allaire, Michael & Jeanne	2018	998.52
*Alling, Mildred I	2018	7.18
*Alling, Robert K	2018	145.60
*Angeltun, Joachim & Sarah Lynn	2018	245.65
*Barry, Russell J	2018	372.28
*Bayard, Susan A	2018	1,303.80
Bean, Wendy J	2018	2,065.41
*Beaudoin, Joanne	2018	59.38
Bemis, Tracey L & Smith, Kevin J	2018	1,299.03
Benvie, Thomas & Carol	2018	2,136.96
Bernier, Mark	2018	37.36
BKJ LLC	2018	73.78
*Bodwell, Christopher P	2018	131.07
*Bourgoin, Alan	2018	85.83
*Box, Earle R Jr	2018	798.97
Brault, Linda & Roger	2018	973.08
*Brock Carlton & Rothweiler, Cynthia	2018	758.43
*Broman, Cynthia	2018	380.48
*Brooks, Daniel S & Touchette, Brookes K	2018	1,249.74
Campbell, Kenneth M Trustee	2018	5,569.77
Campbell, Kenneth M Trustee Kenneth M Campbell Trust	2018	3,763.53
Capriole, Nicole	2018	338.67
*Carbonneau, Patricia	2018	105.73
*Caron, Roger B & Rose M	2018	2,574.21
Caswell, Christopher	2018	1,922.31
*Chabot, Janet	2018	842.70
*Collins, Janet F	2018	2,858.82
*Collins, Thomas M	2018	1,611.46
*Cook, Jed	2018	1,879.22
*Cook, Richard H & Vina A	2018	98.68
*Corcoran, Robert Holmes,III	2018	47.70
Crediford, William S	2018	1,860.30
Crowley, Robert & Mary	2018	740.71
*Crumb, Jamie C	2018	3,453.48
Daly, Edward J	2018	3,955.90
Day, Wayne	2018	635.31

* Denotes payment in full after year-end

Doan, Wilbur & Mary	2018	2,558.31
Dupuis, Joshua Thomas	2018	3,849.07
*Echeverria, Ivette & Alex	2018	791.02
*Emard, Conrad & Sandra	2018	2,234.74
*Farnham, Katherine	2018	56.78
*Farwell, Gregory Sr & Diana	2018	1,513.82
*Faulkner, James M & Nancy J	2018	1,175.80
*Faulkner, James M & Nancy J	2018	766.38
Ferland, Linda	2018	427.71
*Flannery, Priscilla	2018	3,073.47
*Gean, Donald H & Pamela S	2018	9.54
*Gean, Donald H & Pamela S	2018	767.81
*Geller, Arnold L	2018	527.88
*Germain, Timothy	2018	296.53
*Gerry Sr, Keith L & Meredith	2018	0.55
Ghidoni, Richard D & Poole, Margaret, W	2018	1,844.40
*Gile Orchards	2018	133.56
Gile, Bruce G	2018	699.60
Gile, Bruce G & Carolyn M	2018	2,758.65
*Gile, Dennis W & Julie A	2018	236.16
*Gilman, Howard F	2018	2,768.19
*Goodwin, Lorelei	2018	31.80
Guilfoy, Timothy J	2018	2,955.81
*Hall, Harriet I & Ivey, Jennifer H	2018	884.04
*Hall, Harriet I & Ivey, Jennifer H	2018	1,223.48
Hall, Melissa J	2018	757.91
Haskell, James & Emily	2018	1,327.65
*Hissong Ready-Mix & Aggregates LLC	2018	2.51
*Hodskins, Terry	2018	529.47
*House on a Hill, LLC	2018	4,243.99
Hoyle, Michael R & Julie B	2018	1,742.64
*Hudson, Deborah L & Thomas R	2018	2,005.78
*Huff, Kimberly M	2018	221.01
*Hughes Jr, William D & Barbara E	2018	1,904.82
*Jacobsen, Donna E	2018	682.90
*Johnson, Karin D	2018	1,558.96
*Junkins, Ronald A & Teresa A	2018	1,308.57
*Keating, Geoffery	2018	261.55
*Kelley, Christopher	2018	240.09
Kelly, Katherine	2018	511.18
*Kronlund, Susan D	2018	2,812.96
*Laudarowicz, Greg & Danielle	2018	96.48
Lavoie, Richard & James R	2018	1,402.38

* Denotes payment in full after year-end

*Leavitt, Kevin E	2018	1,398.40
*Libby, Robert M	2018	1,470.75
Littlefield II, Alden Lawrence	2018	127.20
Lovell, Kenneth	2018	1,003.29
*MacMillan, Pauline L	2018	1,388.07
*Magnuson, Geoffrey & Barbara S	2018	271.89
*Manning, James R	2018	1,897.66
*Mansur Migneault, Linda	2018	118.50
*Martin, Brian E	2018	989.77
*McDonald, Bruce & McGuirk, George	2018	1,222.57
*Milliken, Sydney A.	2018	1,695.73
*Morneau, Eileen Y & Solange C	2018	1,298.77
*Morrison, Earland & Elizabeth	2018	1,569.33
*Munroe, Jeffrey W	2018	682.11
Murley, Charles E & Heather E	2018	3,622.02
*Nadeau, Donna	2018	1,104.25
*Napier, James R & Cathy A	2018	777.51
*Nevison, Douglas E	2018	463.73
*Normand, Paul M & Linda J	2018	1,428.13
*Nunan, Nancy	2018	458.16
*Ogden, Bruce A & Paula J	2018	205.11
Packard, Michael D	2018	1,380.12
*Peers, James & Patricia	2018	472.23
*Pierce, Edward John	2018	1,334.01
*Pike, James & Nancy	2018	701.19
Pirini, Jeffrey & Amy	2018	700.87
Poulin, Cathy	2018	817.26
Randall, Sasha & Malone, Christopher	2018	2,690.92
Reid, Charles D	2018	1,811.01
*Reny, Liza M & Christopher J	2018	2,586.93
*Robinson, Clinton J & Deborah	2018	5,652.45
Roux, Larry H & Rachel A	2018	5,000.55
Roux, Larry H & Rachel A	2018	95.40
Roux, Larry H & Rachel A	2018	1,508.91
*Roy, Denis & Marilyn	2018	508.00
*Sabatini, Edward & Claesson, Ingrid	2018	1,569.33
*Silvia, Steven J	2018	35.77
Slocombe, James	2018	402.27
*Smith, Christopher R & Melissa L	2018	5,539.56
Smith, Kevin J & Tracey L	2018	1,396.02
Spaulding, Ronald	2018	688.47
*St Jean, Marilyn J & Ronald E	2018	3,317.53
*St Peter, Richard & Gail	2018	240.09

* Denotes payment in full after year-end

*St Pierre, Roger & Denise	2018	1,018.01
*Staples, Bradley & Davis, Betsey M	2018	430.09
*Stinson, Tim & Robin	2018	1,659.16
*Strickland, Audrey	2018	1,903.23
*Strickland, Audrey	2018	1,013.99
Thompson, Deborah A	2018	1,912.77
*Vasalle, Stanley P	2018	870.60
*Vienneau, Kenneth J and Irene D and Stacie A	2018	4,399.53
Vining, Debra	2018	534.24
*Watson, David B & Nancy H	2018	3,214.20
Total		180,008.96

Outstanding Personal Property Taxes

Name	Year	
Adelphia	2002	1,596.87
*Aramark Correctional Services, LLC	2018	391.46
Arlit, Jeff	2010	73.36
Arlit, Jeff	2011	74.48
*AT &T Mobility, LLC	2017	66.92
AT &T Mobility, LLC	2018	190.48
Becker, Renee & Prescott, Jeff	2016	149.99
Becker, Renee & Prescott, Jeff	2017	143.10
Becker, Renee & Prescott, Jeff	2018	95.40
*Bernard, Craig	2018	98.58
Boudrot, Scott	2017	146.28
*Boudrot, Scott	2018	146.28
CARAID, Jamie	2007	7.83
CARAID, Jamie	2008	66.04
Caraid, Jamie	2009	66.04
Caraid, Jamie	2010	32.75
Caraid, Jamie	2011	33.25
Carson, Mike	2015	36.25
Chamblee, Leon & Susan	2016	176.74
Chamblee, Leon & Susan	2017	190.80
Chamblee, Leon & Susan	2018	159.00
*Conant House Realty	2018	95.40
Daney, Donald R & Jayson P	2018	95.40
*Duffy, Matthew & Jessica	2018	206.70

* Denotes payment in full after year-end

Francois, Joel & Brenda	2013	35.75
*George R Roberts Co	2018	8.86
Gerard, Darren	2018	198.75
Gilmans Auto Repair	2017	477.00
Gilmans Auto Repair	2018	524.70
Guy, William & Dorothy	2017	161.68
Guy, William & Dorothy	2018	238.50
Hastings, Alvin & Madden, Amy	2013	280.50
Hastings, Alvin & Madden, Amy	2014	213.75
Hastings, Alvin & Madden, Amy	2015	217.50
Hastings, Alvin & Madden, Amy	2016	227.25
Hastings, Alvin & Madden, Amy	2017	206.70
Hastings, Alvin & Madden, Amy	2018	174.90
*J & J Auto Salvage	2018	429.30
Jolie, Katherine	2017	381.60
Jolie, Katherine	2018	286.20
Kelley, Dave & Stacey	2015	158.05
L & R Cleaning Inc	2017	285.48
L & R Cleaning Inc	2018	318.00
Landry, Michael & Mary	2009	96.52
Landry, Michael & Mary	2010	52.40
Landry, Michael & Mary	2011	53.20
Landry, Michael & Mary	2012	53.20
Landry, Michael & Mary	2014	57.00
Landry, Michael and Mary	2005	111.70
Landry, Michael and Mary	2006	100.40
Landry, Michael and Mary	2007	96.14
Landry, Michael and Mary	2008	96.52
Lund, Ron	2015	2.15
Lund, Ron	2016	212.10
Lund, Ron	2017	174.90
Lund, Ron	2018	159.00
*Maine Wood flooring	2017	44.52
*Maine Wood flooring	2018	52.47
Morgan, John	2011	21.95
Morgan, John & Sharon	2012	35.91
Morgan, John & Sharon	2013	37.13
Morgan, John & Sharon	2014	35.63
Morgan, John & Sharon	2015	36.25
Morgan, John & Sharon	2016	37.88
Murleys Auto Body & Sales	2013	96.25
Murleys Auto Body & Sales	2014	106.88
Murleys Auto Body & Sales	2015	123.25

* Denotes payment in full after year-end

Murleys Auto Body & Sales	2016	143.93
Murleys Auto Body & Sales	2017	182.85
Murleys Auto Body & Sales	2018	214.65
*Northern Plasma	2018	589.69
Perkins, Roland & Kristen	2010	110.04
Perkins, Roland & Kristen	2011	111.72
Perkins, Roland & Kristen	2009	186.69
Perkins, Roland and Kristen	2007	33.28
Perkins, Roland and Kristen	2008	186.69
Roy, Maurice & Autumn	2012	26.60
Roy, Maurice & Autumn	2013	27.50
*Roy, Richard	2014	15.40
Shaker Pond Ice Cream LLC	2018	208.77
Shaker Valley RV Supplies, Inc	2013	563.75
Spring Hill Transcription	2013	255.75
<hr/>		
Total		\$13,914.53

* Denotes payment in full after year-end

OFFICE OF THE TOWN CLERK

The following meetings were held during July 1, 2018 and June 30, 2019:

September 26: Informational Meeting
October 10: Special Town Meeting
November 6: Maine Referendum & General Election
January 23: Public Hearing
February 6: Special Town Meeting
April 18: RSU # 57 Clerks Meeting
May 14: RSU # 57 Annual Budget Meeting
May 22: Public Hearing
May 29: Candidate Night
June 4: Informational Meeting
June 11: RSU # 57 Budget Validation Referendum
June 11: Annual Municipal Elections of Officers
June 15: Annual Town Meeting

Dog Licenses: 755 (Includes 85 On-line licenses)*

Male/Female:	83	(7)*	
Neutered/Spayed:	640	(78)*	
Kennel Licenses:	3	{= 25 Dogs- 19 M/F, 6 N/S}	
Special Service Dogs:	7	{= 1M/F, 6 N/S}	
Fees collected and paid to: Treasurer, State of Maine:			\$ 2,140.00
Fees collected and paid to: Treasurer, Town of Alfred			
Animal Control Fees:			\$ 3,698.00
Agent Fees:			\$ 603.00

MOSES Licenses (Hunt/Fish/Archery):

Total number of licenses sold: 118
Fees collected and paid to: Treasurer, State of Maine: \$ 2,646.25
Fees collected and paid to: Treasurer, Town of Alfred: \$ 205.00

Vital Records, Notary Fees, Proprietorship Certificates, Voter Lists, etc.

Fees collected and paid to: Treasurer, State of Maine: \$ 623.20
Fees collected and paid to: Treasurer, Town of Alfred: \$ 3,789.30

Vital Statistics

Resident Births: 20
Resident Deaths: 40
Resident Marriages: 15
Total Burial Permits: 53

Total Active Voters: 2,428

Democrats: 700 Republicans: 646 Green Party: 71 Unenrolled: 1011

Total Inactive Voters: -0-

Democrats: 0 Republicans: 0 Green Party: 0 Unenrolled: 0

Respectfully submitted,

Town Clerk's Office

**CODE ENFORCEMENT OFFICE
BUILDING INSPECTIONS & PLUMBING INSPECTIONS**

Permit Type	Construction Value
12 New homes	\$ 2,464,000.00
4 New mobile home	\$ 428,648.00
6 New garages	\$ 563,000.00
11 Accessory structures	\$ 100,500.00
4 Additions	\$ 158,100.00
30 Renovations	\$ 700,572.00
20 Decks/porches	\$ 123,527.00
3 Foundations only	\$ 30,600.00
2 Mechanical permits	\$ 51,874.00
8 Demolition permits	\$ 600.00
3 Barns	\$ 91,000.00
3 Pools	\$ 91,000.00
11 Stand By Generators	\$ 54,141.00
3 Heat and Air conditioner pumps	\$ 9,325.00
3 Solar panels	\$ 59,928.00
1 Permit to move house	\$ 675.00
9 CEO issued Land Use Permit	\$ 675.00
Total permitted value	\$ 4,928,165.00
Total building fees received	\$ 60,168.00
Plumbing permit fees	
41 Internal plumbing permits	\$ 3,273.00
19 Complete sub-surface waste systems	\$ 4,513.00
4 Sub-surface Wastewater Disposal Fields Only	\$ 650.00
5 Plumbing Hook-ups	\$ 155.00
Total fees received	\$ 8,591.00

Greetings Neighbors,

The Code Enforcement Office remains busy. This office has issued 133 building permits for the 2018-2019 fiscal year compared to 91 the previous fiscal year and 69 plumbing permits were issued for 2018-2019 compared to 24 for the previous fiscal year.

I am still seeing standby generators and air-conditioning/heating pumps being installed without mechanical permits. If you have installed these types of equipment, and did not receive a permit, please contact this office so that we can issue an after the fact permit and correct the violation.

If you are considering doing any work on your home or buildings and are unsure if you need a permit. Please don't hesitate to contact this office. A phone call can save everyone from a huge headache.

It's a pleasure serving my neighbors.

Respectfully submitted,

Jim Allaire, CEO/BI/LPI

FUELING FEBRUARY

The Fueling February emergency heating fuel assistance program continues to be a very important program for those needing emergency fuel assistance during the winter months. In the 2018/2019 heating season this program has provided heating fuel for 21 households in our community. The amount of assistance totaled \$16,332.61 averaging \$777.74 per household. Fourteen households received two deliveries during the heating season.

For those of you who contribute monetarily or by turning in your bottles and cans **WE THANK YOU!** Every nickel counts. All monies collected goes to the Fueling February fund! So, all you have to do is drop them at the various areas such as the Fueling February trailer located at the transfer station, the Fueling February shed located at the Alfred Parish Church parking lot or the drop off receptacle located in the front entrance of the Town Hall.

If you know of an Alfred resident who may be in need of emergency fuel assistance please encourage them to apply. They can come into the Town Hall and fill out an application or visit our website www.alfredme.gov and at the left side of the web page click on "Announcements and other Information" tab and locate the Fueling February tab. There you will find the Fueling February policy, income guidelines and application.

Arlene and I would like to recognize our fellow committee member Joyce Krahling. Joyce passed away this past May 5th. We enjoyed working with Joyce very much. She was so caring and was always concerned about the wellbeing of Alfred residents. We will certainly miss her serving on this Committee with us.

We are still "making a difference, one nickel at a time".

Respectfully submitted,

Donna Pirone
Arlene Carroll

SOLID WASTE AND RECYCLING

The Zero Sort recycling is still working very well. We have had a lot of positive feedback from our residents on how easy it is to drop off their recycled items now. "One stop drop" is a convenient way to recycle instead of having to sort everything. Speaking of sorting, there has been an issue with residents bringing their recyclables and other materials and standing at the zero sort container and sorting items there. This is NOT the place to sort through items. We ask that you be prepared when you come to the transfer station by pre-sorting your items before you arrive. We also ask that you break down your cardboard boxes. Doing this will greatly help with the "flow" and keeping the lines moving and help our employees so they can attend to other jobs!

The Town of Alfred's recycle rate for 2018 was 48.91%, which is awesome. We pay a disposal fee for MSW (municipal solid waste). In 2018 the Town spent \$59,631.54 to dispose of its 829.48 tons MSW. The rate has increased from \$71.49 per ton to \$74.00 as of November 1, 2018. This is due to in part that the Town's contract was renewed. The Town also spent \$9,491.76 on the hauling of the MSW. Also as of November 1, 2018 we now have to pay for disposal for our zero sort recycling and our bulky plastics. This is due to the overseas markets no longer accepting our recyclables. We can only hope the market for recyclables changes soon.

We would like to congratulate Steven Dochtermann and Laura on the birth of their son this spring. Steven continues to do a great job as supervisor. He even posts pictures of good stuff on Facebook that has been brought in or a gentle reminder of something that shouldn't be taken there. We get many compliments on how helpful the staff are to our residents. Thank you all for a great job!!

The Treasure Chest continues to be an asset to residents looking for usable household and miscellaneous items. We welcome back Arlene Carroll to her previous position of care taker and organizer of the Treasure Chest!

The following chart are the totals for the calendar year 2018 not fiscal year 2018-2019. The State of Maine requires our annual report be for current calendar year.

SUMMARY REPORT 2018	Tonnage	Expense	Income	Net
Compactor	829.48	\$69,123.30		-\$69,123.30
Single Stream Compactor	192.66	\$10,387.41		-\$10,387.41
Demolition/Mattresses	340.54	\$33,564.63	\$1,730.00	-\$31,834.63
Metal (BBI haul no charge)	79.62	\$0.00	\$8,132.95	\$8,132.95
Pine Tree Mixed Plastic to Casella	26.13	\$1,691.48	\$0.00	-\$1,691.48
Pine Tree OCC (Cardboard)	3.53			
Transfer Station Expenses/Income		\$13,041.08	\$37.92	-\$13,003.16
Tires (count)	521	\$1,164.00	\$1,017.00	-\$147.00
Universal Waste		\$372.97	\$41.63	-\$331.34
Returnable (bottle/can/units/each)	149513			
Brush	167.28	\$4,156.00	\$0.00	-\$4,156.00
Propane Tanks			\$78.00	\$78.00
Pepin Hauls (All)		\$450.00	\$0.00	-\$450.00
Shingles (BBI Haul/TS fees)	31.54	\$1,787.67	\$60.00	-\$1,727.67
Commercial Paving (Shingles/glass)	11.58	\$2,315.57	\$0.00	-\$2,315.57
Salvation Army/Clothing bin				
GRAND TOTALS		\$138,054.11	\$11,097.50	-\$126,956.61

Respectfully submitted, Donna Pirone & Steven Dochtermann

PARSONS MEMORIAL LIBRARY

Last year was focused on programming. Thanks to the Jose Fenderson Trust, and other organizations, the library was able to offer a large variety of programs at no cost to the public. These programs included several very popular needle felting classes, a presentation by popular Maine author Paul Doiron and our Summer Concert series. The library teamed up with Alfred Parks and Rec to present two very popular programs-the "Haunted Library" and "Meet the Easter Bunny". The Children's Summer Reading program went very well funded by the Friends of the Library and a grant from Kennebunk Savings Bank. In June the library hosted local artist Connie M. Canney with her show of portraits of "Outrageous, Courageous Women". A reception on June 9th was well attended.

The library received several grants for projects including a long needed elevator repair funded by the Stephen and Tabitha King Foundation, a "Let's Talk About It" book discussion series "Maine Mystery Authors" funded by the Maine Humanities Council and a series of yoga classes to take place later in the year using a grant from the Maine Public Library Fund, funded by tax-payers checking off a box on their return to support Maine libraries.

Building and grounds-To improve public access, the library installed an automatic door-opener that has gotten quite a bit of use. Many thanks to Lois Delp and Su LaChance for their efforts maintaining the library's gardens.

The Alfred Festival theme was "Libraries are Forever" and to help celebrate, there was a giving tree, coloring contest and free souvenir buttons. The world class PML Book Cart Drill Team led by Gus Hedden put on a prize winning performance in the parade, and Miss Karen and mini-Gus were the marshals.

The Friends of Parsons Memorial Library continue to raise funds to support library programs, services, and needs. Our major fundraiser, the Alfred Festival Day Book Sale, brought in funds that supported several programs. These included providing supplies for the summer reading program, purchasing passes to the Children's Museum and the Sanford Mainers, and underwriting the Library Scholarship which is given to a graduating high school senior who is a resident of Alfred. This year's recipients were Sarah Watson and Ethan Laverriere. Gently used books from the book sale are also gracing a shelf at the food pantry allowing everyone the opportunity to have a good book.

The Friends' fundraising efforts also support the purchase of "big ticket" items that fall outside of the library budget. Recently the Friends have purchased a large-screen TV and the Event Signs which are placed near the road in front and back of the library to announce programs. The Friends also provided refreshments for several library events, decorated the library during the holidays, and hosted the ever-popular Cabin Fever Potluck in the winter. This year's event, held on St. Patrick's Day, featured Irish-themed trivia and an Irish spelling bee. The Friends have set up an email announcement system. If you would like to be notified of upcoming events at the library, please provide your email address to the librarians. The Friends are grateful to the many community members who support our efforts by attending events and donating baked goods. The Friends meet at 7:00 p.m. on the first Wednesday of each month (except January and August) and all are welcome to join us.

Free downloadable eBooks for a variety of e-readers are available by signing up for a Portland Public Library card. Residents of York County are eligible for a free card through the Partner Library (PAL) program. Membership in the PPL gives access to a number of online services. This program also offers downloadable audiobooks.

Friends of the Library ongoing book sale in the library Community Room. Hardcover \$1.00, Paperbacks .50 Fill a PML tote bag with books for \$12.00. All proceeds support library programs.

The Friends continue to fund a discount museum pass. Up to 4 people can use the pass to the Children's Museum of Maine and only have to pay 50 percent of the fee for entry.

Programs and meetings:

Preschool Story-time: Tuesdays at 10:00 am.

Ukulele Strummers of Southern Maine: first Sunday of each month from 1:00-3:00 pm

Friends of the Library: 1st Wednesday of each month at 7:00 pm

Book Discussion group: 4th Monday of each month at 7:00 pm.

Library Board of Director's Meeting: 1st Monday of each month at 7:00 pm

Respectfully submitted,

Parsons Memorial Library Trustees



**ROAD COMMISSIONER
2018/2019**

The fiscal year, 2018/2019 began with another unpredictable winter. Icy conditions were the norm for this season and we overran our salt/stockpile budget by \$38,625.00. Because we have a signed Plowing/Sanding Contract we spent exactly as budgeted. The Town contracted with Seth McCoy Excavation, Inc. for a three year contract. We were in the second year of this contract.

We continue to see changes in our weather making it difficult to be exact on budget planning. We will continue to do our best to keep Alfred's roads safe.

The Town approved \$320,000.00 at the June, 2018 Town Meeting for paving and paving prep work. The Mountain Road, Deshon Hill Road and the Torrey Hill Road were prepped and paved in late summer of 2018.

The Town Hall parking lot was paved after approval by Town Meeting to do so. We have heard very positive feedback on the completed project.

I wish to thank my crew who have done an excellent job in all aspects of road work done in the Town of Alfred including cold patching, ditching where needed, tree work and mowing on sides of roadways, and gravel road maintenance are a portion of what has been accomplished.

Thank you for your continued support. I look forward to serving the Town of Alfred in the next fiscal year.

Respectfully submitted,

Jon Lord
Road Commissioner

BUDGET COMMITTEE

In preparing for the 2019-2020 the budget committee started meeting a couple of weeks later than we have in past years but we were able to finish our task almost a month sooner than the previous few years. Completing our recommendations sooner allowed for better communication with all departments and committees if any significant differences between the requests and our recommendations arose. This also allowed for the Budget Committee to have a joint meeting with the Board of Selectmen to review our recommendations and the Selectmen's prior to the warrant being completed. Once again one of the obstacles the Town continues to face is the State mandated LD 1 municipal tax levy limit. After careful thought and planning the proposed budget was approximately \$300,000 over the tax levy limit, which would require Town Meeting approval to surpass. After discussion and a written ballot the proposed budget and exceeding the LD 1 limit passed on the floor of Town Meeting.

The committee would like to thank all of the departments and committees for their continued fiscal responsibility while still having the best interest of the residents of Alfred in mind.

Respectfully,

Fred Holt
Lee Steele
Joe Olzewski
Harold Metcalfe
Jon DeFrance
Dennis Brewster
Ken Gerry

ZONING BOARD OF APPEALS

The Zoning Board of Appeals reviewed one case during the 2018-19 fiscal year. This case concerned the Beehive next to the Oak Street Bistro. The board voted to give a variance to James Marchese to renovate the building with 8 apartments which is what the building has historically contained. Otherwise the board has met a few times in the year for informational meetings.

Respectfully submitted,

Scott DeWolfe, Chair
Dennis Brewster, Vice Chair
Cindy Swaney
Elaine Beal
John Caramhalis
Rick Carter
Julie Gerrish

ALFRED FIRE & RESCUE

First, I would like to thank all the citizens of Alfred for their support of the Alfred Fire and Rescue. I would also like to thank the firefighters and emergency medical technicians for their commitment to assisting the residents of the town of Alfred and mutual aid communities.

We responded to 32 more calls from last fiscal year. We had a total of 616 calls 6 of which we were not able to respond to due to staff being on other calls or unable to staff apparatus. We did respond to 372 ems calls, 95 fire related, 46 motor vehicles crashes, and 97 other calls for service.

With the new alignment of the Fire and Rescue department we were able to cut the operation budget by about \$7,000.00. We did ask for, and appreciate, the capital improvement money to purchase 18 new MSA G1 self-contained breath apparatus packs and bottles with a new air compressor that fills our air bottles, and a new service truck. This replaced our 1998 standard air packs and our 1972 International forestry truck.

This year we welcome 2 new live in students to our station that are going to Southern Maine Community College for fire science and paramedicine. We have also increased our per diem staffing. We now have at least 1 person on 24/7. During the week from 8am to 4pm we have 2 people on, and on the weekends from 7am to 7 pm we have 2 people on. During the times when we have 1 person on, we rely on call force to respond as a driver for ems calls. We still depend on call force for all fire calls and anything that needs extra manpower.

We will not be accepting house keys anymore at the station due to key control and unable to track if people still live there or not. We do have a Knox box system that is a secure key system. If you have any question about it the staff down at the station is more than happy to help you with that.

I would like to thank Matthew Bors for his 27 years of commitment and mentorship for the Alfred Fire and Rescue. He stayed on to help me with the transition from two separate departments into one. He has been an unlimited wealth of knowledge and a great mentor that I can still bounce ideas off. His presence will be missed here as he retires to enjoy his family and continue his work as Waterboro's Fire Chief.

After 19 years of service Colleen Valliere has retired from the Alfred Fire & Rescue department. She helped to develop the billing system and grew the position to what it is now. Her knowledge and nurturing nature will be missed around the fire house. She was always there to listen to us when needed. We have hired her replacement, a town resident Melanie Ricker who was very excited to start and learn her new job.

Respectfully submitted,

Christopher Carpenter
Alfred Fire & Rescue Chief

ROSS CORNER FIRE COMPANY

ANNUAL REPORT 2018-2019

Emergency responses for fiscal year 2018-2019

- 6 Motor Vehicle Accidents
- 1 Mutual Aid OD, CPR, Medical Emergency
- 1 Lift Assist
- 1 ATV Accident
- 3 Tree/wire in roadway/House
- 1 Permitted Burn Investigation
- 2 Fire Alarm Activation
- 3 Chimney Fires
- 4 Structure Fires
- 3 Fire/Smoke Investigations
- 2 Mutual Aid/Station Coverage
- 1 Car Fire

Breakdown of Calls by Town: 8-Waterboro; 10-Alfred; 8-Shapleigh; 2-Acton

Ross Corner Fire Company responded to 28 calls in fiscal year 2018-2019.

This past year our members devoted many hours to training within our Company and neighboring towns. Two members attended the York County Chief's Association, Basic Pump Training and another two members attended a six-week Officer Training class to ensure a legacy of leadership within the Company.

Although our equipment is in excellent condition, we have some which is in need of updating. We are in the process of drafting grant requests to update our SCBA and Communications. Fortunately, there are a numerous private foundations as well as State and Federal programs designed to aid in public safety and we are directing our efforts in their direction.

As we end the year with 11 active members, we are always looking for a few good people interested in serving their communities. Although you will never get wealthy, the benefits of camaraderie and job satisfaction are enormous. If you or someone you know is interested, please contact us through our Facebook account or we are at the Station most Monday evenings.

Special thanks to the communities of Alfred, Shapleigh and Waterboro. Your generous support is what provides us with the resources we need to provide fire protection and public safety.

Finally, I would like to take the opportunity to thank the members of the Ross Corner Fire Company for their continued sacrifice, dedication and commitment. Good job and I look forward to serving with you in 2019.

Sincerely, Dave Delapp – Chief RCFC



1787 Gore Road, Shapleigh, Maine 04076

CONSERVATION COMMISSION

July 1, 2018 to June 30, 2019 was a busy year for the Commission. Beginning in July of 2018 we participated in the Alfred Festival with our display booth. We raffled off a nice gift basket of maps, books and garden items which was won by Emily McKinnon. At that time we were able to gather a number of email addresses and contact information to promote future events.

On Sunday during the Festival we held a free picnic at the Brothers Beach Town Park for all citizens and invited guests. It rained all day but we still had a good showing of around 25 hardy souls. Five pounds of leftover hot dogs were donated to the Alfred Parks and Recreation Department.

On April 21, 2018 the Town lost a one of our longtime residents, Ray Drown. Because he was such a great supporter of the Massabesic Forest and a Member of the Alfred Conservation Commission, in September of 2018 the Commission held a dedication for the Ray Drown Memorial Bench on the Clayton Carl Trail in the Massabesic Forest. Materials for the bench were purchased with donations and ACC funds and assembled by ACC volunteers. Many members of Rays family were in attendance and it was a moving tribute to a valued past member of the Commission.



The Massabesic Forest plays a major role in our activities throughout the year. In November Christopher Woodall and Jon Janelle of the US Forest Service attended the monthly meeting to discuss potential future activities of the USFS in the Massabesic Forest and let us know that they would keep us informed as projects move forward.

We celebrated Christmas as a group with a party which was held at the Three Rivers Land Trust house on Swetts Bridge road. A good time was had by all.

The year 2019 started off with the first of our three Winter Speaker Series at the Town Hall. The Center for Wildlife gave a presentation and brought a variety of reptiles, mammals, and birds to meet the attendees. The event was well attended and enjoyed by all.

The second Winter Speaker Series, held in February, was the Tracking Walk, hosted by Connie Studer in the Massabesic Forest. Connie has donated her time to this for a few years now and always provides an informative and energetic experience for those in attendance.

In March we held the final and most popular event of the Winter Speaker Series, "Build a Birdhouse" event, also at the Town Hall. About 60 people, mostly parents and kids, showed up with hammers in hand, to assemble the kits provided by the ACC. No injuries were sustained and each family went home with a newly assembled free birdhouse.

Part of our duties as a Commission is the oversight of the Shaker Woods Reserve. In May of 2019 we held a Shaker Woods Trail cleanup/maintenance party. A large section of boardwalk on the Shaker Woods trail was replaced/repared by the volunteers of the ACC. A number of blowdowns and various debris were also cleared.

The Alfred Conservation Commission endeavors to preserve and protect Alfred's wild and natural places, and to encourage citizens to get out and enjoy the peace and beauty that they provide. We are always looking for new members to help out and encourage anyone who may be interested to attend a meeting to see what we are about. Meetings are held at 7:00 PM the third Wednesday of each month at the Parsons Memorial Library.

Respectfully submitted,

Michael Kay, Co-Chairman

Fred Frodyma Co-Chairman

Dominique Zulueta

Katherine Drenski

Alfred Carlson, Associate Member

Amy Ruth Titcomb, Associate Member

William Bullard, Associate Member

Patricia Smith, Associate Member

PLANNING BOARD

Approaching the beginning of Fiscal 2018-2019, it was clear that our work on the Comprehensive Plan directive for Mixed-Use Districts supporting business growth in Alfred was not yet complete, and this work continued into January 2019. We brought the completed proposal to a Public Hearing in late January. In early February a Special Town Meeting was held where our Mixed-Use Code changes were adopted by a well-attended gathering of residents. In May, some minor corrections to the newly adopted Code and few new land use definitions were brought to a Public Hearing and were adopted at our Annual Town Meeting in June.

Early in the Fiscal Year, Tammy Bellman resigned her position as Planning Board Secretary and Linda Fleming-Vaughn assumed this role. Around the same time a long standing and well respected member of the Planning Board, George Dugovic left his position and William (Bill) Roberts filled his seat on the Board. We extend a fond good-bye to Tammy and George and welcome Linda and Bill.

In addition to our work on Code changes, we acted upon the following Land Use Applications:

- Storage building – Alfred Elementary School, 21 Sanford Road., Village District
- Home business – Camp wood bundling, 81 Roux Road, Rural Residential District
- Expansion of use – 11 Oak Street, Village Center District
- Change of use – 1003 Church Street. Village District
- Home occupation – Preschool, 30 Swetts Bridge Road, Village District
- Mini-Subdivision – 70 Mouse Lane, Village District
- New Road Definition – Colin's Meadow Subdivision, Village District

It should be noted that not all applications for Land Use are approved by the Planning Board. Here is a synopsis of the process. To fully understand the Land Use Application, it is reviewed for completeness with the applicant. Once deemed complete, a public hearing is scheduled with all abutters to familiarize them with the application and welcome their questions and concerns. At the hearing we review the detail of the Code requirements for the applicant with the abutters present. Based on the hearing comments and the Code language we may require the applicant to comply with certain restrictions prior to approving the application. This year an application was withdrawn when we defined the Code restrictions to the applicant, another application was denied for not meeting the Code, and we recommended one applicant to seek remedy of our denial with the Zoning Board of Appeals.

The Planning Board is comprised of Alfred residents who possess diverse backgrounds and experience. We come together to bring our special talents to task in support of the Code of Alfred and its residents. While not a voting member of the Board, Jim Allaire (Code Enforcement Officer) is always present to assist and guide us through the land use applications, and we totally appreciate his knowledge and wisdom.

Thanks again to the members of the Planning Board for their contribution and hard work throughout the year.

Respectfully submitted,

Richard Pasquini, Chairperson

Alfred Carlson, Vice Chairperson

Fred Frodyma, John Ibsen, Heidi Gendreau, Stephen Gile, William Roberts

ALFRED FESTIVAL

The 2019 Alfred Festival began in earnest on Friday, with the Lions Club Chili Chowder and Pie contest, along with entertainment provided by our very own residents The Kennebunk River Band. There was a large turn out and the Lions did well for this annual fundraiser. At the same time, the Parsons Memorial Library and the Church each did something new which was to begin with pre-sales of their books and the raffle items. This proved to be successful for both groups! The evening was capped off with a square dancing demonstration and audience participation under the big tent!

Saturday turned out to be the record breaking high heat and humidity day the forecasters had been predicting. It was HOT! To prepare, our EMS crews and town staff were prepared with cooling stations and an alert staff for any heat related incidences. The great news was that we did not have any problems that required medical intervention. The not great news is that attendance at the festival was quite low. The day started with the road race and just a handful of runners. They all finished and each was pleased to be handed a prize-which was much deserved after running 4 miles in such hot conditions! We had great vendors and concessions and everyone did their best to stay cool and keep their products in good shape. The parade began at 10, with an altered route per the state police request, which turned out to be a blessing in disguise, since it shortened it for all the participants. It was a great parade! The Parks and Rec put on a great children's area with bounce houses, sno cones and the Festival also offered Mad Science, the climbing wall and a live animal presentation by York Animal Rescue. There was face painting too! Later that evening, the Parks and Rec volunteers moved the bounce houses to the park and offered them, concessions and a movie under the lights on the tennis courts!

Sunday was nearly as hot, yet the cleanup crews began the dismantling of the tents and clean up. The Conservation Commission had a picnic at the Brother's Beach and the Shaker Museum did their Simple Gifts concert event.

The tireless efforts of the committee should not go unnoticed-Missy McCarthy for the parade and the vendors, Shana Therrien for the vendors and all the publicity, Eric DuCharme as church liaison and general good idea guy and Theresa Maker for her treasury skills! There were also many other people that helped, Michael who took all the trash to the transfer station, Dean Currier and crew who set up tents, the library who offered us their meeting room and countless others that donated their time and money for the effort! The selectpersons were always ready to help and cheer us on and we could not have pulled it off without Joyce, Donna and Fred at town hall! Thank you!

Respectfully submitted,

Susan Pierce, Chairman

ALFRED VETERANS COMMITTEE

Once again the Alfred Veterans Committee had the privilege of honoring veterans interred in Alfred. This year more veterans were interred in Evergreen Cemetery than in recent memory. The list is long and honorable: Raymond C. Drown age 83 DOD 4-21-2018 (Ray's DOD was not recorded in last year's report); Allen L. Trafton age 81, interment 10-23-2018, DOD 9-27-2004 in NY; Everett R. Nutting age 97 DOD 9-14-2018; John George Penney Jr., age 87, DOD 11-23-2018; George R. Roberts DOD February 21, 2019; Earland H. Morrison DOD 3-18-2019; George C. Benner DOD April 12, 2019; J. Richard Harrison DOD April 21, 2019; Robert E. Knight DOD May 12, 2019; Adelbert M. Jakeman Jr. DOD May 16, 2019.

We are pleased to announce that the 2018 Alfred Veterans Committee Scholarship was awarded to Sarah Stonehouse who is attending SMCC. This year's award totaled \$317. Dr. Dennis Brewster's annual contribution to the Scholarship Fund is gratefully acknowledged. The Alfred Veterans Committee and others also contributed. The scholarship fund accrued \$84.96 in interest this year and the fund totals \$27,134.77 (as of June 30, 2019).

While doing research on paupers buried in Evergreen Cemetery, we became aware of another Civil War veteran interred in town. His name was Walter C. Mathews and he died Oct. 4, 1904. We know little about the man or his passing or why he was in town. He was not an Alfred resident and did not have kin in the area. What we know is Mathews was born 1845 in Stoneham Massachusetts and during the Civil War, enlisted in the 38th Mass. volunteer regiment. In the fall of 1862 he was shipped to New Orleans to serve in the campaigns that wrenched the Mississippi River port cities from the grip of the Confederacy. Fighting aside, the soldier's greatest foe on the Mississippi was the diseases and pests he encountered while camping in the subtropical swamps and bayous. The 38th Mass. lost 77 men to battle casualties and 151 men to disease a 2 to 1 ratio. Soldiers in Mathew's company died of diphtheria and typhoid, but the most common cause of death was "chronic diarrhea" probably dysentery. Mathews was back in Boston and was discharged along with several others in his company on Oct. 26, 1863. Mathews next appears unmarried, age 44 at Togus Hospital in Augusta in June 1888 and was admitted with a laundry list of illnesses; fistula, fracture left leg, rheumatism, general disability, rupture, ankle injury and intermittent fever (malaria?). Inexplicably, Mathews was discharged Jan 9, 1892 on a surgeon certificate stating he had no disabilities. Mathews drops from view again and next surfaces in Evergreen Cemetery. He was buried at public expense but the town of Alfred did not pay any money on his account. I suspect the County had responsibility/custody of Mathews and picked up the bill, indicating Mathews was either in jail or "tramping"- riding the rails, looking for work when he passed through Alfred and died at age 60. Mathews may have died alone and un-mourned but he is no longer forgotten. The Veterans Committee will place a flag on his final resting place and gratefully acknowledge Walter C. Mathews service to his country.

A heartfelt Thank You to all veterans for their service to our country.

Respectfully submitted,

Bruce R. Tucker-Chair, Tammy Chadbourne, Alden Gile, Renald Ouellette, Donna Pirone,
Thomas Plummer, Jack Scott

ALFRED HISTORICAL COMMITTEE

During the July 2018 meeting the condition of the old flag was discussed. Because of a tear in the upper left corner it cannot be displayed unless mended. It was decided to donate it to the Maine Military Museum which has indicated they would take it. Also we will donate excess WWII uniforms to them. Because cookbooks will be a theme this summer, we will have cookies on Saturdays for visitors with the recipes. Joyce has agreed to do the fliers.

The theme for 2019 was discussed at the September meeting. Alfred industries was decided by consensus, which could include the granite quarry, saw mills, blacksmiths, etc. The inventory was completed by May and turned in to Town Hall. There were 6374 items cataloged with valuations given for insurance purposes. The excess uniforms were turned in to the Maine Military Museum by March but we still have our "bicentennial flag" because no one has found time to take it to Portland.

Invitations were sent to local Historical Committees to visit but none responded.

An abutter has requested that we not display large items in front of the museum like the grader, siren etc. but having no space inside nor on the sides of the building they will be left where they are and put inside for the winter.

Because we lack enough members it was decided to ask friends who are not members to help as docents and cover the summer hours. Money budgeted for painting the museum (\$600) had to be forfeited because of rainy weather. A blueberry sorter as a possible donation or loan was discussed. The decision was to take it as a loan because it is too large to haul upstairs.

This year, counting Festival Day and the Elementary School, we had 198 visitors.

Respectfully submitted,

Allison Williams, Chair, Emily MacKinnon, Almon Williams, Steve MacKinnon, Bruce Tucker, Marjorie Anderson and Roger Nagy

BROTHERS BEACH TOWN PARK

Alfred residents are making regular visits over the summer and fall, but the Brothers Beach is open all year. For more information please visit the Town's website www.alfredme.gov and click on the Boards and Committees blue tab on the left.

Last year we received some generous donations and have started collecting more this year. With these donations the Beach Committee has put together some plans to build a new wooden beam and solid roof pavilion to replace the metal pole and canvas roof pavilion that is currently on site. Plans are underway to build during this upcoming fiscal year.

If you haven't visited the park yet, it's a must. If you have then you already know the treasure our small town has to enjoy.

Respectfully submitted,

Chad Perry
Chairman

Financial Statements

Town of Alfred, Maine

June 30, 2019

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Town of Alfred, Maine

June 30, 2019

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Independent Auditors' Report

**To the Selectboard
Town of Alfred
Alfred, Maine**

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Alfred, Maine, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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 Alfred, Maine, as of June 30, 2019, and the respective changes in financial position 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, the Schedule of Changes in the Town's Total MMEHT Plan OPEB Liability and Related Ratios, and the Notes to the Schedule, as noted in the table of contents 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 Alfred, Maine's basic financial statements. The combining and individual nonmajor fund financial statements and other schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate 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 financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Purdy Pownall & Company
Professional Association

Portland, Maine
October 23, 2019

Management's Discussion and Analysis



Town of Alfred
Office of The Selectmen
P.O. Box 850
16 Saco Road
Alfred, ME 04002
324-5872



As management of the Town of Alfred, Maine, we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the year ended June 30, 2019. The Town's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

Financial Highlights

The Town's assets exceed liabilities by \$3,285,502 as of June 30, 2019, compared to \$3,453,800 as of June 30, 2018.

The Town's governmental funds General Fund Balance on a budgetary basis was \$133,499 as of June 30, 2019, compared to \$325,693 as of June 30, 2018.

Overview of the Financial Statements

The Management's Discussion and Analysis introduces the Town's basic financial statements. The basic financial statements include three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. The Town also includes in this report supplemental information to the basic financial statements.

Government-wide Financial Statements

The government-wide financial statements include a Statement of Net Position and a Statement of Activities. These statements provide information about the activities of the Town as a whole and present both a long-term and short-term view of the Town's finances. Financial reporting at this level is similar to the accounting used by most private-sector companies.

The Statement of Net Position includes all assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference reported as net position. Over time, increases or decreases in the Town's net position are one indicator of whether its financial health is improving or deteriorating. Evaluation of the overall economic health requires other non-financial factors, such as changes in the Town's property tax base and the condition of the Town's roads, as well as many others.

The Statement of Activities reports the year change in net position. This statement includes all of the year's revenues and expenses regardless of when cash is received or paid.

Management's Discussion and Analysis

Town of Alfred, Maine

The Statement of Net Position and the Statement of Activities consist of:

- Governmental activities: Most of the Town's basic services are reported here, including the general administration, public safety, public works, health and sanitation, community services, library, and recreation. Property and excise taxes, rescue service revenue, and intergovernmental funds finance most of these activities.

Fund Financial Statements

For governmental activities, these statements focus on how services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide statements by providing information about the Town's most significant funds. The remaining statements provide financial information about activities for which the Town acts solely as a trustee or agent for the benefit of those outside of the government.

Financial Analysis of the Town as a Whole - Government-wide Financial Statements

The following schedule is a summary of net position as of June 30, 2019 and June 30, 2018:

	<u>2019</u>	<u>2018</u>	<u>Change</u>
Governmental Activities			
Current and other assets	\$ 1,147,410	\$ 1,259,596	\$ (112,186)
Capital assets	<u>2,597,538</u>	<u>2,629,255</u>	<u>(31,717)</u>
Total Assets	3,744,948	3,888,851	(143,903)
Deferred outflows related to OPEB	3,922	-	3,922
Deferred outflows related to pensions	<u>10,423</u>	<u>-</u>	<u>10,423</u>
Total Deferred Outflows	14,345	-	14,345
Other liabilities	183,238	142,618	40,620
Long-term liabilities	<u>283,821</u>	<u>292,433</u>	<u>(8,612)</u>
Total Liabilities	467,059	435,051	32,008
Deferred inflows related to pensions	<u>6,732</u>	<u>-</u>	<u>6,732</u>
Total Deferred Inflows	6,732	-	6,732
Net investment in capital assets	2,313,717	2,336,822	(23,105)
Restricted, expendable	342,631	336,249	6,382
Restricted, nonspendable	22,500	22,500	-
Unrestricted	<u>606,654</u>	<u>758,229</u>	<u>(151,575)</u>
Net Position	<u>\$ 3,285,502</u>	<u>\$ 3,453,800</u>	<u>\$ (168,298)</u>

Management's Discussion and Analysis

Town of Alfred, Maine

Total assets decreased due to a combination of less cash on hand and an increase in Taxes Receivable along with the continuation of Capital Assets being depreciated. Total Liabilities increased due to the timing of Accounts Payable to outside vendors at year end. The combination of decreased assets and increased liabilities resulted in a reduction in the amount of available funding for future expenses.

The following schedule is a summary of the statement of activities for the year ended June 30, 2019 and eighteen month period ended June 30, 2018:

	<u>2019</u>	<u>2018</u>	<u>Change</u>
Governmental Activities			
Revenues:			
Program revenues:			
Charges for services	\$ 204,141	\$ 314,049	\$ (109,908)
Operating grants and contributions	62,203	51,688	10,515
General revenues:			
Property taxes	4,313,648	4,238,424	75,224
Excise taxes	774,838	1,100,458	(325,620)
Intergovernmental	316,148	345,223	(29,075)
Other	161,242	609,540	(448,298)
Total Revenues	<u>5,832,220</u>	<u>6,659,382</u>	<u>(827,162)</u>
Expenses:			
General			
General government	741,317	872,827	(131,510)
Public safety	628,922	925,119	(296,197)
Public works	1,023,054	1,432,704	(409,650)
Health and sanitation	245,520	322,794	(77,274)
Community services	17,995	17,917	78
Recreation	21,850	31,902	(10,052)
Cemeteries	6,180	8,830	(2,650)
Welfare	6,929	12,430	(5,501)
Library	89,157	135,447	(46,290)
County tax	152,373	149,184	3,189
Education	2,951,141	4,125,195	(1,174,054)
Unclassified	11,401	13,938	(2,537)
Interest on long-term debt	1,663	3,013	(1,350)
Capital outlay	-	10,100	(10,100)
Total Expenses	<u>5,897,502</u>	<u>8,061,400</u>	<u>(2,163,898)</u>
Change in Net Position	<u>\$ (65,282)</u>	<u>\$ (1,402,018)</u>	<u>\$ 1,336,736</u>

Management's Discussion and Analysis

Town of Alfred, Maine

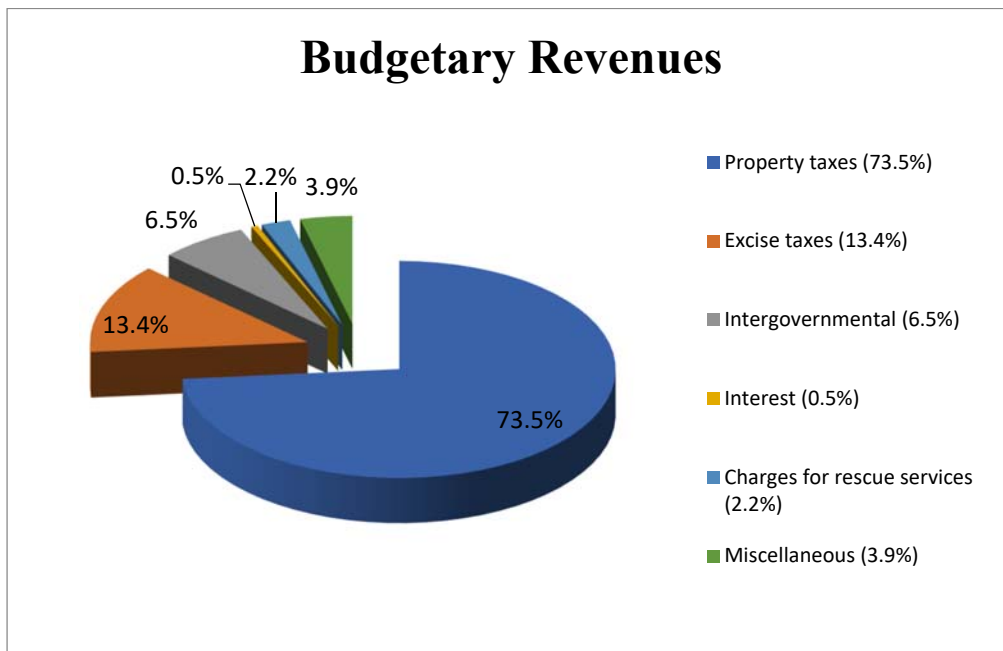
Due to the previous change in our fiscal year, the 2019 amounts show 12 months of activity versus 18 months of 2018 numbers. Given the additional 6 months in 2018 all revenue and expenses for 2019 are in line with anticipations. The only variation in this scenario is Property taxes where both columns reflect one 12 month assessment.

Financial Analysis of the Town's Funds - Fund Financial Statements

Our analysis of the Town's major funds begins with the fund financial statements and provides detailed information about the most significant funds-not the Town as a whole. Some funds are required to be established by State law. However, many other funds are established to help control and manage money for particular purposes or to show the Town is meeting legal responsibilities for using certain taxes, grants, and other money. The Town reports governmental funds.

- Governmental funds - Most of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. We describe the relationship, or differences, between governmental activities, reported in the Statement of Net Position and the Statement of Activities, and governmental funds in reconciliations on pages 7 and 9 of the financial statements.

Current year budgetary revenues in the general fund were made up of the following:

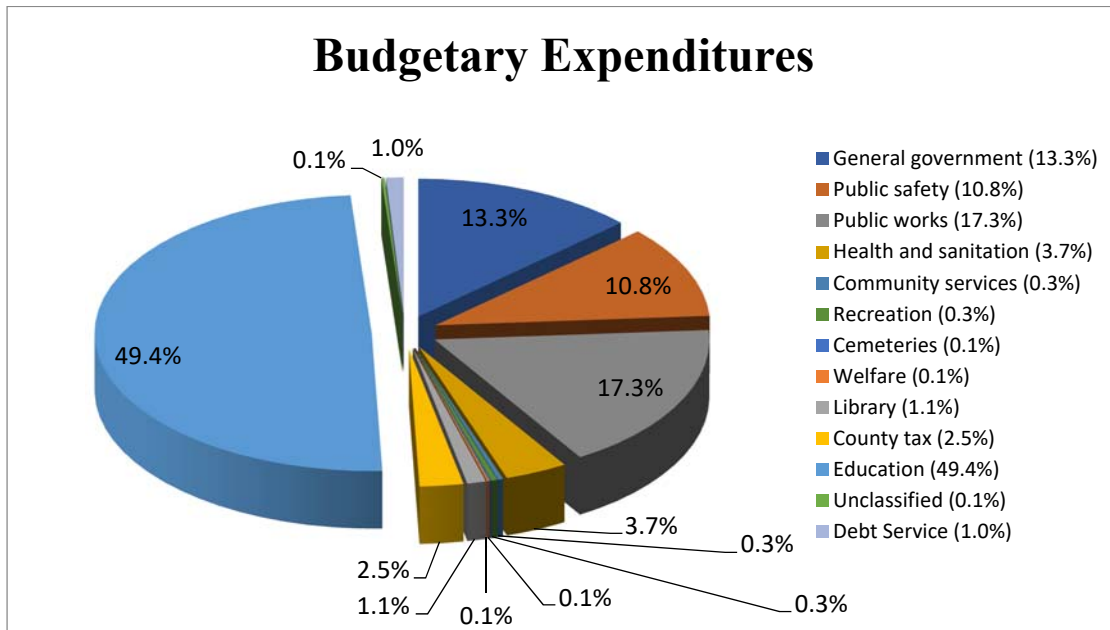


Management's Discussion and Analysis

Town of Alfred, Maine

Property and Excise taxes, both of which are paid for directly from residents of the Town, continue to be the major revenue stream for the Town, increasing to 87% of total revenue compared to 81% the previous year.

Current year expenditures in the general fund were made up of the following:



Although only slightly, the County of York and the RSU #57 assessments continue to increase, now reaching 52% of all Town expenses, leaving less than half of expenditures to support the Town operations.

Capital Assets

At the year end, the Town had \$2,597,538 in capital assets, net of accumulated depreciation, compared to \$2,629,255, last period.

During the past year the Town added \$34,950 worth of improvements to the Town Hall parking lot and added a \$51,000 digital mapping system. We also continue to depreciate our Capital Assets using the Straight Line method over time.

Long Term Liabilities

At year-end, the Town had \$120,000 in outstanding bonds and \$57,088 in capital lease obligations compared to \$180,000 and \$112,433 respectively, last year.

Management's Discussion and Analysis

Town of Alfred, Maine

As we continue to pay down our Long Term Liabilities, with the capital lease obligations being paid off next year, we also must plan for the future and do expect to enter into future bond and/or lease obligations for needed items.

Budgetary Highlights

The budget to actual statement appears on page 10.

During the previous budget cycle the Town expected out expenses to exceed revenues by \$691,742. Being mindful of our fiscal capacity, the Towns' expenses actually surpassed the revenue by \$192,122 at year end.

Economic Factors and Next Year's Budgets and Rates

The 2019-2020 budget was adopted by Town Meeting voters on June 15, 2019. During this process the Town Meeting also voted to override a statutory municipal tax increase limitation (LD 1) which will create an increase in the upcoming mil rate in order to provide the necessary revenues to support the Town in the upcoming year.

Contacting the Town's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Office at 324-5872. Citizens are welcomed to visit with the appropriate staff on any financial matters.

Statement of Net Position

Town of Alfred, Maine

As of June 30, 2019

	<u>Governmental Activities</u>
Assets	
Cash	\$ 543,935
Investments	269,049
Accounts receivable, net of allowance	65,399
Taxes receivable	193,916
Tax liens	54,194
Tax acquired property	5,771
Prepaid expenses	15,146
Capital assets, net of accumulated depreciation	<u>2,597,538</u>
Total Assets	3,744,948
Deferred Outflows	
Deferred outflows related to OPEB	3,922
Deferred outflows related to pension	<u>10,423</u>
Total Deferred Outflows	14,345
Liabilities	
Accounts payable	111,869
Accrued payroll	53,753
Accrued interest payable	1,600
Taxes paid in advance	15,447
Escrow payable	569
Long-term liabilities:	
Portion due or payable within one year:	
Bond payable	60,000
Capital lease obligation	57,088
Portion due or payable after one year:	
Bond payable	60,000
Net OPEB liability	<u>106,733</u>
Total Liabilities	467,059
Deferred Inflows	
Deferred inflows related to OPEB	<u>6,732</u>
Total Deferred Inflows	6,732
Net Position	
Net investment in capital assets	2,313,717
Restricted, expendable	342,631
Restricted, nonspendable	22,500
Unrestricted	<u>606,654</u>
Net Position	<u>\$ 3,285,502</u>

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

Statement of Activities

Town of Alfred, Maine

For the Year Ended June 30, 2019

Function/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
				Governmental Activities
Governmental Activities:				
General government	\$ 741,317	\$ 83,220	\$ -	\$ (658,097)
Public safety	628,922	108,399	755	(519,768)
Public works	1,023,054	-	56,752	(966,302)
Health and sanitation	245,520	12,522	-	(232,998)
Community services	17,995	-	-	(17,995)
Recreation	21,850	-	-	(21,850)
Cemeteries	6,180	-	-	(6,180)
Welfare	6,929	-	4,696	(2,233)
Library	89,157	-	-	(89,157)
County tax	152,373	-	-	(152,373)
Education	2,951,141	-	-	(2,951,141)
Unclassified	11,401	-	-	(11,401)
Interest on long-term debt	1,663	-	-	(1,663)
Total Governmental Activities	\$ 5,897,502	\$ 204,141	\$ 62,203	(5,631,158)
General revenues:				
				4,313,648
				774,838
				316,148
				38,427
				122,815
			Total General Revenues	5,565,876
			Change in Net Position	(65,282)
			Net position at beginning of year, as reported	3,453,800
			Prior period adjustment	(103,016)
			Net position at beginning of year, as restated	3,350,784
			Net Position at End of Year	\$ 3,285,502

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

Balance Sheet - Governmental Funds

Town of Alfred, Maine

As of June 30, 2019

	<u>General</u>	<u>Parson's Library Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets				
Cash	\$ 181,244	\$ 330,538	\$ 32,153	\$ 543,935
Investments	269,049	-	-	269,049
Accounts receivable, net of allowance	61,399	4,000	-	65,399
Taxes receivable	193,916	-	-	193,916
Tax liens	54,194	-	-	54,194
Tax acquired property	5,771	-	-	5,771
Prepaid expenses	15,146	-	-	15,146
Due from other funds	217	-	-	217
	<u>780,936</u>	<u>334,538</u>	<u>32,153</u>	<u>1,147,627</u>
Total Assets	\$ 780,936	\$ 334,538	\$ 32,153	\$ 1,147,627
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	\$ 110,526	\$ 1,343	\$ -	\$ 111,869
Accrued payroll	53,753	-	-	53,753
Escrow payable	569	-	-	569
Taxes paid in advance	15,447	-	-	15,447
Due to other funds	-	-	217	217
	<u>180,295</u>	<u>1,343</u>	<u>217</u>	<u>181,855</u>
Total Liabilities	180,295	1,343	217	181,855
Deferred Inflows of Resources				
Unavailable revenue - property taxes	197,297	-	-	197,297
Unavailable revenue - rescue revenue	9,971	-	-	9,971
	<u>207,268</u>	<u>-</u>	<u>-</u>	<u>207,268</u>
Total Deferred Inflows of Resources	207,268	-	-	207,268
Fund Balances				
Nonspendable:				
Permanent Fund	-	22,500	-	22,500
General Fund	15,146	-	-	15,146
Restricted:				
Permanent Fund	-	310,695	31,936	342,631
Assigned:				
General Fund	366,349	-	-	366,349
Unassigned:				
General Fund	11,878	-	-	11,878
	<u>393,373</u>	<u>333,195</u>	<u>31,936</u>	<u>758,504</u>
Total Fund Balances	393,373	333,195	31,936	758,504
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 780,936	\$ 334,538	\$ 32,153	\$ 1,147,627

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

**Reconciliation of Governmental Funds Balance Sheet
to the Statement of Net Position**

Town of Alfred, Maine

As of June 30, 2019

Total Fund Balances - Governmental Funds \$ 758,504

Amounts reported for governmental activities in the Statement of
Net Position is different because:

Capital assets used in governmental activities are not financial
resources and therefore are not reported as assets in governmental
funds. The cost of capital assets, net of accumulated depreciation is: 2,597,538

Property tax revenues and rescue revenues are presented on the
modified accrual basis of accounting in the governmental funds
but in the Statement of Activities, property tax revenue and rescue
revenue is reported under the accrual method. The balances in
unavailable revenue in the governmental funds as deferred inflows are:

Property taxes	\$ 197,297	
Rescue revenue	<u>9,971</u>	
		207,268

The following deferred outflows below are not current assets or
financial resources and the following deferred inflows are not current
liabilities due and payable in the current period and therefore are not
reported in the Balance Sheet:

Deferred outflows related to OPEB	3,922	
Deferred inflows related to OPEB	(6,732)	
Deferred outflows related to pension	<u>10,423</u>	
		7,613

Long-term liabilities are not due and payable in the current period
and therefore are not reported as liabilities in the funds. Long-term
and related liabilities at year-end consist of:

Bonds payable	(120,000)	
Capital lease obligations	(57,088)	
Accrued interest payable	(1,600)	
Net OPEB liability	<u>(106,733)</u>	
		<u>(285,421)</u>

Net Position - Governmental Activities **\$ 3,285,502**

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

Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds

Town of Alfred, Maine

For the Year Ended June 30, 2019

	General	Parson's Library Fund	Other Governmental Funds	Total Governmental Funds
Revenues				
Property taxes	\$ 4,253,395	\$ -	\$ -	\$ 4,253,395
Excise taxes	774,838	-	-	774,838
Intergovernmental	377,596	-	-	377,596
Interest income	33,905	4,409	113	38,427
Charges for rescue services	125,507	-	-	125,507
Miscellaneous	224,028	11,452	200	235,680
Total Revenues	<u>5,789,269</u>	<u>15,861</u>	<u>313</u>	<u>5,805,443</u>
Expenditures				
Current				
General government	781,592	-	-	781,592
Public safety	646,789	-	-	646,789
Public works	1,034,366	-	-	1,034,366
Health and sanitation	218,368	-	-	218,368
Community services	17,995	-	-	17,995
Recreation	20,723	-	-	20,723
Cemeteries	6,180	-	-	6,180
Welfare	6,929	-	-	6,929
Library	65,959	9,547	-	75,506
County tax	152,373	-	-	152,373
Education	2,951,141	-	-	2,951,141
Unclassified	11,084	-	317	11,401
Debt service - principal	60,000	-	-	60,000
- interest	2,063	-	-	2,063
Total Expenditures	<u>5,975,562</u>	<u>9,547</u>	<u>317</u>	<u>5,985,426</u>
Revenues Over (Under) Expenditures	(186,293)	6,314	(4)	(179,983)
Other Financing Sources (Uses)				
Operating transfers in	28	-	100	128
Operating transfers out	(100)	-	(28)	(128)
Total Other Financing Sources (Uses)	<u>(72)</u>	<u>-</u>	<u>72</u>	<u>-</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses	(186,365)	6,314	68	(179,983)
Fund balances at beginning of year	<u>579,738</u>	<u>326,881</u>	<u>31,868</u>	<u>938,487</u>
Fund Balances at End of Year	<u>\$ 393,373</u>	<u>\$ 333,195</u>	<u>\$ 31,936</u>	<u>\$ 758,504</u>

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

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities

Town of Alfred, Maine

As of June 30, 2019

Net Change in Fund Balances - Total Governmental Funds \$ (179,983)

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense differed from capital asset additions in the current period:

Additions to capital assets	\$ 85,950	
Depreciation expense	<u>(117,667)</u>	(31,717)

Property tax revenue and rescue revenue are presented on the modified accrual basis of accounting in the governmental funds but in the Statement of Activities, property tax revenue and rescue revenue are reported under the accrual method. The current period change in unavailable revenue - property tax revenue and rescue revenue reported in the governmental funds and not in the Statement of Activities is:

Property tax revenue	60,253	
Rescue revenue	<u>(33,476)</u>	26,777

Bond proceeds, issuance of long-term debt and entering into capital lease obligations provide current resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt and capital lease obligation principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. The following is the amount of long-term debt and capital lease obligation repayments in the current period:

Principal portion of debt service payments	60,000	
Reductions in capital lease obligations	<u>55,345</u>	115,345

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.

Change in accrued interest payable	400	
Adjustment to OPEB	(6,527)	
Adjustment to pension expense	<u>10,423</u>	

Change in Net Position of Governmental Activities \$ (65,282)

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

**Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund (Budgetary Basis)**

Town of Alfred, Maine

For the Year Ended June 30, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Property taxes	\$ 4,305,731	\$ 4,305,731	\$ 4,253,395	\$ (52,336)
Excise taxes	700,000	700,000	774,838	74,838
Intergovernmental	312,592	315,616	377,596	61,980
Interest	-	-	28,076	28,076
Charges for rescue services	-	-	125,507	125,507
Miscellaneous	24,000	87,219	224,028	136,809
Total Revenues	<u>5,342,323</u>	<u>5,408,566</u>	<u>5,783,440</u>	<u>374,874</u>
Expenditures				
Current				
General government	739,049	832,785	781,592	51,193
Public safety	721,355	721,355	646,789	74,566
Public works	980,191	1,029,997	1,034,366	(4,369)
Health and sanitation	189,153	223,013	218,368	4,645
Community services	14,094	16,994	17,995	(1,001)
Recreation	15,290	25,344	20,723	4,621
Cemeteries	6,180	6,180	6,180	-
Welfare	3,500	12,487	6,929	5,558
Library	66,576	66,576	65,959	617
County tax	152,373	152,373	152,373	-
Education	2,951,141	2,951,141	2,951,141	-
Unclassified	-	-	11,084	(11,084)
Debt service - principal	60,000	60,000	60,000	-
- interest	2,063	2,063	2,063	-
Total Expenditures	<u>5,900,965</u>	<u>6,100,308</u>	<u>5,975,562</u>	<u>124,746</u>
Revenues Over (Under) Expenditures	(558,642)	(691,742)	(192,122)	499,620
Other Financing Sources (Uses)				
Operating transfers in	28	28	28	-
Operating transfers out	(100)	(100)	(100)	-
Utilization of assigned fund balance	3,234	3,234	-	(3,234)
Utilization of unassigned fund balance	653,234	786,334	-	(786,334)
Total Other Financing Sources (Uses)	<u>656,396</u>	<u>789,496</u>	<u>(72)</u>	<u>(789,568)</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 97,754	\$ 97,754	(192,194)	\$ (289,948)
Budgetary fund balance at beginning of year			<u>325,693</u>	
Budgetary Fund Balance at End of Year			<u>\$ 133,499</u>	

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

Notes to Financial Statements

Town of Alfred, Maine

Note A - Summary of Significant Accounting Policies

The Town of Alfred, Maine (Town) was incorporated in 1794 under the laws of the State of Maine and operates under a Selectboard - Town Meeting form of government. The accounting policies of the Town of Alfred conform to generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the Town are discussed below.

Principles Determining Scope of Reporting Entity

The basic financial statements include the accounts of all Town operations. The criteria for including organizations as component units within the Town's reporting entity, as set forth in GAAP include whether:

- the organization is legally separate (can sue and be sued in their own name)
- the Town holds the corporate powers of the organization
- the Town appoints a voting majority of the organization's board
- the Town is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the Town
- there is fiscal dependency by the organization on the Town

Based on the aforementioned criteria, the Town of Alfred has no component units.

Basis of Presentation

Government-wide Financial Statements

The statement of net position and statement of activities report information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for services for support. Currently, the Town has no business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Town does not allocate indirect expenses to functions in the statement of activities. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

Notes to Financial Statements - Continued

Town of Alfred, Maine

Note A - Summary of Significant Accounting Policies - Continued

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the Government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which are considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures.

Governmental Activities

Governmental funds are identified as either general, special revenue, capital projects, or permanent funds based upon the following guidelines.

The *General Fund* is the operating fund of the Town and is always classified as a major fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds are used to account for the proceeds of specific sources (other than major capital projects or expendable trusts) that are legally restricted to expenditures for specified purposes.

Capital Projects Fund - Capital Projects Funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by proprietary funds and trust funds.

Permanent Funds are used to account for resources legally held in trust. All resources of the fund, including any earnings on invested resources, may be used to support the organization as stipulated by the specific trust instrument.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting is related to the timing of the measurements made, regardless of the measurement focus applied.

Notes to Financial Statements - Continued

Town of Alfred, Maine

Note A - Summary of Significant Accounting Policies - Continued

Basis of Accounting - Continued

Accrual

The governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Modified Accrual

Governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt is recognized when due.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Investments

The Town follows GASBS No. 31, Accounting and Reporting of Certain Investments and External Investment Pools. Under GASBS No. 31, certain investments held by governments are reported at their fair value in the balance sheet. Fair value for investments are determined by quoted market values, except that fair value for the real estate investment trust investment is determined by reference to the current offer price for a new share from the issuer. Unrealized gains and losses are included in the statement of revenues, expenditures and changes in fund balance.

Inventories

Inventories of supplies are considered to be expenditures at the time of purchase, except that the Town's policy is to carry forward the balance of sand/salt as an asset until used. The amount of supplies held at year-end is estimated by management and reported at cost.

Notes to Financial Statements - Continued

Town of Alfred, Maine

Note A - Summary of Significant Accounting Policies - Continued

Accounts Receivable

Accounts receivable are stated at the amount the Town expects to collect from outstanding balances. Town management closely monitors outstanding balances and records an allowance for doubtful accounts as necessary based upon historical trends of bad debts as well as a detailed review of current year receivables and their aging.

Capital Assets

In the government-wide financial statements, capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line method. Estimated useful lives are as follows: buildings and improvements, 5 to 40 years; infrastructure, 5 to 40 years; equipment, 5 to 20 years; library books, 10 years; and vehicles, 15 years.

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets are not capitalized and related depreciation is not reported in the fund financial statements.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. Bond premiums are deferred and amortized over the life of the bonds using the straight-line method. Bond issuance costs are reported as an expense in the period incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows and Inflows of Resources

In addition to assets, the statement of financial position and the governmental funds balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until that time. The Town has two items that meets this criterion: 1) the deferred other postemployment benefits (OPEB) related to the Town and 2) deferred pensions. Both items are reported in the statement of financial position.

Notes to Financial Statements - Continued

Town of Alfred, Maine

Note A - Summary of Significant Accounting Policies - Continued

Deferred Outflows and Inflows of Resources - Continued

In addition to liabilities, the statement of financial position and the governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Town has two types of items: 1) unavailable revenue, which results from both property taxes and rescue revenue, which arises under the modified accrual basis of accounting that qualifies for reporting in this category and is reported in the governmental funds balance sheet and 2) deferred inflows related to both the OPEB liability and pension liability which are reported in the statement of financial position.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the Town's OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Maine Municipal Employees Health Trust, an agent single-employer defined benefit postretirement healthcare plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Pensions

In government-wide financial statements, retirement plans (pensions) are required to be recognized and disclosed using the accrual basis of accounting (see Note I), regardless of the amount recognized as pension expenditures on the governmental fund statements, which use the modified accrual basis of accounting.

In general, the Town recognizes a net pension liability, which represents the Town's proportionate share of the excess of the total pension liability over the fiduciary net position of the pension reflected in the actuarial report provided by the Maine Public Employees Retirement System (MainePERS). The net pension liability is measured as of the Town's prior fiscal year-end. Changes in the net pension liability are recorded, in the period incurred, as pension expense or as deferred inflows of resources or deferred outflows of resources depending on the nature of the change. The changes in net pension liability that are recorded as deferred inflows of resources or deferred outflows of resources (that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience) are amortized over the weighted average remaining service life of all participants in the respective pension plan and are recorded as a component of pension expense beginning with the period in which they are incurred.

Notes to Financial Statements - Continued

Town of Alfred, Maine

Note A - Summary of Significant Accounting Policies - Continued

Pensions - Continued

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Participating Local District (PLD) Consolidation Plan and additions to/deductions from PLD Consolidation Plan's fiduciary net position have been determined on the same basis as they are reported by the PLD Consolidation Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Projected earnings on pension investments are recognized as a component of pension expense. Differences between projected and actual investment earnings are reported as deferred inflows of resources or deferred outflows of resources and amortized as a component of pension expense on a closed basis over a five-year period beginning with the period in which the difference occurred. Each subsequent year will incorporate an additional closed basis five-year period of recognition.

Accrued Compensated Absences

Under the terms of the personnel policies, compensated absences are granted in varying amounts. Employees may be entitled to payment for two-thirds of the unused compensated absences time upon termination or retirement.

Government-wide Fund Net Position

Government-wide net position is divided into three components:

Net investment in capital assets - consist of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets.

Restricted net position - consist of net asset position that is restricted by the Town's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors.

Unrestricted - All other net asset positions are reported in this category.

Notes to Financial Statements - Continued

Town of Alfred, Maine

Note A - Summary of Significant Accounting Policies - Continued

Governmental Fund Balances

In the governmental fund financial statements, fund balances are classified as follows:

Nonspendable - resources which cannot be spent because they are either a) not in spendable form or; b) legally or contractually required to be maintained intact.

Restricted - resources with constraints placed on the use of resources are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed through constitutional provisions or enabling legislation.

Committed - resources which are subject to limitations the government imposes upon itself at its highest level of decision making, and that remain binding unless removed in the same manner.

Assigned - resources neither restricted nor committed for which a government has a stated intended use as established by the Selectboard or a body or official to which the Selectboard has designated the authority to assign amounts for specific purposes.

Unassigned - resources which cannot be properly classified in one of the other four categories.

Use of Restricted Resources

The Town has a formal fund balance policy. Unassigned General Fund Balance should be maintained at a minimum of three months (25%) of annual general fund operating expenditures. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance and lastly unassigned fund balance.

Interfund Activity

Interfund activity is reported as loans, reimbursements, or transfers. Loans are reported as interfund loan receivables and payables as appropriate and are subject to elimination upon consolidation in the government-wide presentation. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related costs as a reimbursement. Since not all funds maintain a separate cash account, cash is pooled in the General Fund cash account and activity for individual funds are recorded through the General Fund and each respective individual fund through the recognition of a "due to/due from" as appropriate. The due to/from other funds balances are subject to elimination upon consolidation in the government-wide presentation. All interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Notes to Financial Statements - Continued

Town of Alfred, Maine

Note A - Summary of Significant Accounting Policies - Continued

Budget

The Town of Alfred's policy is to adopt an annual budget for operations. The budget is presented on the modified accrual basis of accounting, which is consistent with generally accepted accounting principles.

The following procedures are followed in establishing budgetary data reflected in the financial statements:

- Early in the second half of the prior fiscal year, the Town prepared a budget for this fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
- A vote of the inhabitants of the Town was then taken for the purpose of adopting the proposed budget after public notice of the vote was given.
- The budget was adopted subsequent to passage by the inhabitants of the Town.

Revenue Recognition - Property Taxes

The Town's property tax for the current year was levied August 28, 2018, on the assessed value listed as of April 1, 2018, for all real and personal property located in the Town. Taxes were due October 1, 2018 and April 1, 2019. Interest on unpaid taxes commenced on October 2, 2018 and April 2, 2019 at 8% per annum.

Property tax revenues are recognized when they become available. Available includes those property tax receivables expected to be collected within sixty days after year-end. The remaining receivables have been recorded as deferred inflow of resources.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$97,754 for the year period ended June 30, 2019.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

New Accounting Pronouncement

During the year ended June 30, 2019, the Town implemented Governmental Accounting Standards Board Statement (GASBS) No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. See Notes H and P for balances restated due to the new pronouncement, which the Town was required to implement during the year ended June 30, 2018.

Notes to Financial Statements - Continued

Town of Alfred, Maine

Note B - Cash and Investments

The Town conducts all its banking transactions with its depository banks.

Custodial Credit Risk - Deposits

At June 30, 2019, the carrying amount of the Town's deposits was \$543,935 and the bank balance was \$843,750. The difference between these balances relates to deposits in transit, outstanding checks, and cash on hand at period-end. Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a deposit policy on custodial credit risk. As of June 30, 2019, \$193,726 of the Town's bank balance of \$843,750 was exposed to credit risk as follows:

Collateralized with securities held by the pledging financial institution in the Town's name	\$ <u>193,726</u>
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Certificates of Deposit

Certificates of deposit totaling \$313,697 as of June 30, 2019 are included in cash in the accompanying financial statements. The certificates bear interest at varying rates and have maturities ranging from one month to sixty months, with penalties for early withdrawal. Any penalties for early withdrawal would not have a material effect on the financial statements.

Investments

Maine statutes authorize the Town to invest in obligations of the U.S. Treasury and U.S. agencies, repurchase agreements, certain corporate stocks and bonds and mutual funds.

Interest Rate Risk

In accordance with the Town's investment policy, to the extent possible, investment maturities will be matched with anticipated cash requirements. At June 30, 2019 the Town had the following investment and maturity:

<u>Investment Types</u>	<u>Fair Value</u>	<u>Not Applicable</u>	<u>Maturity</u>		
			<u>Less than 1 year</u>	<u>1 - 5 years</u>	<u>More than 5 years</u>
Repurchase agreement with bank	\$ <u>269,049</u>	\$ <u>-</u>	\$ <u>269,049</u>	\$ <u>-</u>	\$ <u>-</u>

Notes to Financial Statements - Continued

Town of Alfred, Maine

Note B - Cash and Investments - Continued

Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At June 30, 2019, the underlying securities held as collateral for the Town's repurchase agreement by the investment's counterparty, was not in the name of the Town.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. In accordance with the Town's investment policy, credit risk is minimized by diversifying investments held. At June 30, 2019, the Town had no investments subject to credit risk.

Note C - Accounts Receivable

The Town's accounts receivable consisted of the following at June 30, 2019:

General Fund

Rescue Department service receivables	\$ 40,914
Less: Allowance for doubtful accounts	<u>(19,639)</u>
Net Rescue Department service receivable	21,275
Intergovernmental receivables	36,352
Other receivables	<u>3,772</u>
	61,399

Trust Fund - Parson's Library Trust

Grant receivable	<u>4,000</u>
	<u>\$ 65,399</u>

Notes to Financial Statements - Continued

Town of Alfred, Maine

Note D - Capital Assets

A summary of capital asset transactions for the year ended June 30, 2019, follows:

	Beginning <u>Balance</u>	<u>Additions</u>	<u>Retirements</u>	Ending <u>Balance</u>
Governmental Activities:				
Non-Depreciable Assets:				
Land	\$ 628,520	\$ -	\$ -	\$ 628,520
Works of art	10,320	-	-	10,320
Depreciable Assets:				
Buildings and improvements	1,380,799	-	-	1,380,799
Land improvements	503,869	34,950	9,550	529,269
Equipment	679,549	51,000	-	730,549
Vehicles	833,880	-	-	833,880
Paved road network	1,034,347	-	-	1,034,347
Library books	<u>298,000</u>	<u>-</u>	<u>-</u>	<u>298,000</u>
Totals at historical cost	5,369,284	85,950	9,550	5,445,684
Less Accumulated Depreciation:				
Buildings and improvements	694,771	36,697	-	731,468
Land improvements	288,076	10,700	-	298,776
Equipment	590,835	17,541	9,550	598,826
Vehicles	615,647	26,870	-	642,517
Paved road network	252,700	25,859	-	278,559
Library books	<u>298,000</u>	<u>-</u>	<u>-</u>	<u>298,000</u>
Total accumulated depreciation	<u>2,740,029</u>	<u>117,667</u>	<u>9,550</u>	<u>2,848,146</u>
Capital Assets, Net	<u>\$ 2,629,255</u>	<u>\$ (31,717)</u>	<u>\$ -</u>	<u>\$ 2,597,538</u>

Depreciation expense was charged to the following functions:

General government	\$ 10,482
Public safety	39,297
Health and sanitation	24,762
Public works	27,152
Parks and recreation	1,127
Library	<u>14,847</u>
Total governmental activities depreciation expense	<u>\$ 117,667</u>

Notes to Financial Statements - Continued

Town of Alfred, Maine

Note E - Interfund Receivables and Payables

Interfund balances at June 30, 2019, consisted of the following individual fund receivables and payables:

Governmental Activities	<u>Receivables</u> <u>Due from</u>	<u>Payables</u> <u>Due to</u>	<u>Net Internal</u> <u>Balances</u>
General Fund:			
Trust Funds:			
Veteran’s Memorial Fund	\$ 217	\$ -	\$ 217
Trust Funds:			
General Fund:			
Veteran’s Memorial Fund	-	(217)	(217)
Net Governmental Activities			<u>\$ -</u>

All interfund balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transaction are recorded in the accounting system and (3) payments between funds are made.

Note F - Interfund Transfers

Transfers are used to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Interfund transfers for the year ended June 30, 2019 consisted of the following amounts:

Governmental Activities	<u>Transfers In</u>	<u>Transfers Out</u>	<u>Net Transfers</u>
General Fund:			
Trust Funds:			
Cemetery Trust	\$ 28	\$ -	
Veteran’s Memorial Trust	-	(100)	
	<u>28</u>	<u>(100)</u>	\$ (72)
Trust Funds:			
General Fund:			
Cemetery Trust	-	(28)	
Veteran’s Memorial Trust	100	-	
	<u>100</u>	<u>(28)</u>	<u>72</u>
Net Governmental Activities			<u>\$ -</u>

Notes to Financial Statements - Continued

Town of Alfred, Maine

Note G - Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2019, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due within One Year
Governmental Activities:					
General obligation bonds	\$ 180,000	\$ -	\$ 60,000	\$ 120,000	\$ 60,000
Capital lease obligations	112,433	-	55,345	57,088	57,088
Net OPEB liability	<u>108,246</u>	<u>-</u>	<u>1,513</u>	<u>106,733</u>	<u>-</u>
	<u>\$ 400,679</u>	<u>\$ -</u>	<u>\$ 116,858</u>	<u>\$ 283,821</u>	<u>\$ 117,088</u>

Bonds Payable

The following is a summary of debt outstanding at June 30, 2019:

2013 General obligation bond payable to Gorham Savings Bank due December 2020. Annual principal payments of \$125,000 through December 2016, \$120,000 through December 2017, and \$60,000 through December 2020 plus interest payments semi-annually. Interest begins at 2.000% and decreases to 1.375% over the term of the bond. \$ 120,000

The annual requirements to amortize the bonds payable are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2020	\$ 60,000	\$ 1,238	\$ 61,238
2021	<u>60,000</u>	<u>413</u>	<u>60,413</u>
	<u>\$ 120,000</u>	<u>\$ 1,651</u>	<u>\$ 121,651</u>

Capital Lease Obligations

The Town has acquired an ambulance through a capital lease obligation. The present value of capital lease obligation and future year's minimum lease payment is as follows:

Year ending June 30, 2020	\$ 58,886
Less amount representing interest (3.150%)	<u>1,798</u>
Obligations under capital leases	<u>\$ 57,088</u>

As of June 30, 2019, the gross amount of fixed assets associated with the capital lease obligation was \$196,504 with accumulated depreciation of \$39,301.

Notes to Financial Statements - Continued

Town of Alfred, Maine

Note H - Postemployment Benefits Other than Pensions (OPEB)

Group Health Insurance Plan - Maine Municipal Employees Health Trust (MMEHT Plan)

Plan Description

Eligible Town employees are provided with health and life insurance through Maine Municipal Employees Health Trust (MMEHT Plan). The MMEHT Plan is a single-employer defined benefit OPEB plan. The Town's Board of Selectmen has authority to establish and amend the benefit terms. Employees are eligible if over the age of 55 with at least five years of service at retirement.

Benefits Provided

The MMEHT Plan provides healthcare and life insurance benefits for retirees and their dependents through payment of 100% of insurance premiums for single and family coverage. For employees eligible for Medicare, Medicare Parts A and B are primary coverage and the MMEHT Plan will determine a family member's benefit allowance based on applicable Medicare statutes and regulations.

Employees Covered by Benefit Terms

At June 30, 2019, the following employees were covered by the MMEHT Plan benefit terms:

Inactive employees (or beneficiaries) currently receiving benefit payments	1
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>9</u>
	<u>10</u>

Contributions

The Town's contributions are determined by a rate set out by MMEHT. Contributions from the Town for the MMEHT Plan year ended December 31, 2019 were \$2,665.

The Town contributes 90% of the Single rate for medical and dental. For health and dental plans, employees contribute 10% of the Single Plan. Employees contribute 10% to the Family Plan as well as 25% of the difference between the Single and Family Plan. Employees contribute 100% to the vision and Income Protection Plans.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2019, the Town reported an OPEB liability of \$106,733. The OPEB liability was measured as of January 1, 2019, and was determined by an actuarial valuation as of that date.

As a result of implementing GASB Statement No. 75, the Town has restated beginning net position in the government-wide statement of net position. Changes as of July 1, 2018 consist of a \$108,246 increase in net OPEB liability, an increase in deferred outflows of \$5,230, and a decrease of the Town's net position by \$103,016.

Notes to Financial Statements - Continued

Town of Alfred, Maine

Note H - Postemployment Benefits Other than Pensions (OPEB) - Continued

Group Health Insurance Plan - Maine Municipal Employees Health Trust (MMEHT Plan) - Continued

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - Continued

Changes in Total MMEHT OPEB liability during the year are as follows:

	Total MMEHT Plan <u>OPEB Liability</u>
Balance at June 30, 2018	\$ 108,246
Changes for the year:	
Service costs	5,693
Interest	3,874
Changes of assumptions	(8,415)
Benefit payments	<u>(2,665)</u>
Net changes	<u>(1,513)</u>
Balance at June 30, 2019	<u>\$ 106,733</u>

The change in assumptions reflects a change in the discount rate from 3.44% in 2018 to 4.10% in 2019.

For the year ended June 30, 2019, the Town recognized OPEB expense of \$9,192 related to the MMEHT Plan. At June 30, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ 2,039	\$ -
Changes in assumptions	<u>1,883</u>	<u>6,732</u>
Total	<u>\$ 3,922</u>	<u>\$ 6,732</u>

Notes to Financial Statements - Continued

Town of Alfred, Maine

Note H - Postemployment Benefits Other than Pensions (OPEB) - Continued

Group Health Insurance Plan - Maine Municipal Employees Health Trust (MMEHT Plan) - Continued

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - Continued

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

For the Year Ended June 30,	
2020	\$ (375)
2021	(375)
2022	(375)
2023	(1,685)
Total	<u>\$ (2,810)</u>

Actuarial Assumptions

The total OPEB liability in the January 1, 2019 actuarial valuation for the MMEHT Plan was determined using the following assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	4.10%
Salary increases	2.75%, average, including inflation
Healthcare cost trend rates (applied with a grading over 14 years to 4.00% per annum)	
Pre-Medicare Medical	8.20%
Pre-Medicare Drug	9.60%
Medicare Medical	4.93%
Medicare Drug	9.60%
Administrative and claims expense	3.00%

Mortality rates for the MMEHT Plan were based on the RP-2014 Total Dataset Healthy Annuitant Mortality Table for males and females.

The actuarial assumptions used in the January 1, 2019 valuation for the MMEHT Plan were based on the results of an actuarial experience study covering the period June 30, 2012 through June 30, 2015.

Notes to Financial Statements - Continued

Town of Alfred, Maine

Note H - Postemployment Benefits Other than Pensions (OPEB) - Continued

Group Health Insurance Plan - Maine Municipal Employees Health Trust (MMEHT Plan) - Continued

Sensitivity of the Total MMEHT Plan OPEB Liability to Changes in the Discount Rate

The following presents the Town's total OPEB liability calculated using a discount rate of 4.10%, as well as what the Town's OPEB liability would be if it were calculated using a discount rate that is 1% lower (3.10%) or 1% higher (5.10%) than the current rate:

	1% Decrease (3.10%)	Current Discount Rate (4.10%)	1% Increase (5.10%)
Total OPEB liability	\$ 119,893	\$ 106,733	\$ 95,711

Sensitivity of the Total MMEHT Plan OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the Town's total OPEB liability, as well as what the Town's OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower or 1% higher than the current healthcare cost trend rates:

	1% Decrease	Healthcare Trend Rates	1% Increase
Total OPEB liability	\$ 94,986	\$ 106,733	\$ 120,809

Note I - Pension Plan

Plan Description

Beginning in the year ended June 30, 2019, The Town provides pension benefits to eligible employees through cost sharing multiple-employer defined benefit pension plans (pension plans) administered by the Maine Public Employees Retirement System (MainePERS) and is part of the Participating Local District (PLD) Consolidation Plan. Permanent Town employees working full time are included in the pension plan. MainePERS issues a publicly available financial report that can be obtained on the MainePERS website. There are currently seven active participants from the Town.

Benefits Provided

MainePERS provides retirement, disability, and death benefits to plan members. Retirement benefits are vested after five years of services. Employees who retire at or after age sixty or sixty-five (depending on their normal retirement age) with one year of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to two percent of the average of their highest three years earnings per year of service. Cost of living increases are available for services rendered after July 1, 2008. The maximum annual increase is 3%.

Notes to Financial Statements - Continued

Town of Alfred, Maine

Note I - Pension Plan - Continued

Benefits Provided - Continued

Disability benefits may be available if an employee participating in the plan becomes mentally or physically disabled while in MainePERS-covered service and is permanently unable to perform the duties of his/her position. The amount of the disability benefit is either 66 2/3% or 59% of the average final compensation, depending on the date the employee was hired.

Ordinary death benefits are available if death occurs before retirement. Beneficiaries can receive either a lump-sum refund of the employee's contributions and interest or a monthly benefit. If death occurs as a result of an injury while working or while the employee is working, accidental death benefits are also available.

Contributions

Contribution requirements are set by the MainePERS Board of Trustees. Participants were required to contribute 8.0% of their annual gross salary to the plan and the Town is required to contribute 10% for the year ended June 30, 2019. Contributions to the pension plan from the Town were \$10,423 for the year ended June 30, 2019.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2019, the Town reported a liability of \$0 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018 (before the Town became a Participating Local District), and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all PLDs, actuarially determined. At June 30, 2018, the Town's proportion was 0.0% as the Town had not yet begun participating in the Plan.

For the year ended June 30, 2019, the Town recognized pension expense of \$0. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits. At June 30, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Town contributions subsequent to the measurement date	\$ 10,423	\$ -

Notes to Financial Statements - Continued

Town of Alfred, Maine

Note I - Pension Plan - Continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - Continued

Deferred outflows of resources and deferred inflows of resources on the previous page represents the unamortized portion of changes to net pension liability to be recognized in future periods in a systematic and rational manner.

Of the amount reported as a deferred outflow of resources related to pensions resulting from Town contributions subsequent to the measurement date, \$10,423 will be recognized as a reduction of the net pension liability in the year ended June 30, 2019.

Actuarial assumptions

The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	<u>2018</u>
Inflation	2.75%
Salary increases	2.75% plus merit component based on employee's years of service
Investment rate of return	6.75%
COLA	1.91%

Mortality rates were based on the sex distinct RP-2000 Combined Mortality Table, as appropriate, with adjustments for mortality improvements based on Scale AA.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actual experience study for the period June 30, 2012 through June 30, 2015.

Notes to Financial Statements - Continued

Town of Alfred, Maine

Note I - Pension Plan - Continued

Actuarial assumptions - Continued

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Public equity	30%	6.0%
Private equity	15%	7.6%
Traditional credit	7.5%	3.0%
Alternative credit	5%	4.2%
Real estate	10%	5.2%
Infrastructure	10%	5.3%
Natural resources	5%	5.0%
U.S. Government	7.5%	2.3%
Risk Diversifiers	<u>10%</u>	5.9%
	<u>100%</u>	

Discount rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from Towns will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued MainePERS financial statements. The plan's fiduciary net position has been determined on the same basis as that used by the plan.

Notes to Financial Statements - Continued

Town of Alfred, Maine

Note J - Budget to GAAP Reconciliation

An explanation of the differences between budgetary inflows and outflows and revenues and expenditures determined in accordance with generally accepted accounting principles follows:

Budgetary basis revenues and other sources over (under) expenditures and other uses	\$ (192,194)
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Sources/inflows of resources - reconciling item

The Town budgets certain other revenues outside of its general fund that are recognized in the general fund under generally accepted accounting principles	<u>5,829</u>
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Generally accepted accounting principles basis revenues and other sources over (under) expenditures and other uses	<u>\$ (186,365)</u>
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The difference between the general fund balance reported according to generally accepted accounting principles and the general fund balance reported according to the budgetary basis of accounting is accounted for by the ending assigned fund balance for Capital Reserves.

Note K - Assigned Fund Balance

At June 30, 2019, the assigned general fund balance consisted of the following:

	Balance at <u>6/30/2018</u>	<u>Appropriated</u>	<u>Additions</u>	<u>Reductions</u>	Balance at <u>6/30/2019</u>
Capital Reserve	\$ 254,045	\$ -	\$ 5,829	\$ -	\$ 259,874
Carryforwards:					
Capital Improvement	43,460	-	43,040	(43,460)	43,040
Museum	2,371	-	221	-	2,592
Schoolhouse	881	-	-	-	881
Animal Control	3,234	-	1,985	(3,234)	1,985
Heating Assistance	26,543	-	9,138	(16,333)	19,348
Fields and Facilities	-	-	3,000	(1,941)	1,059
Cable Franchise	66,509	-	46,061	(75,000)	37,570
	<u>\$ 397,043</u>	<u>\$ -</u>	<u>\$ 109,274</u>	<u>\$ (139,968)</u>	<u>\$ 366,349</u>

Notes to Financial Statements - Continued

Town of Alfred, Maine

Note L - Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; and natural disasters for which the Town either carries commercial insurance, or is effectively self-insured. Currently, the Town carries commercial insurance for any risks of loss to which it may be exposed.

Based on the coverage provided by commercial insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2019.

Note M - Related Party Transactions

The Town's Road Commissioner, through his company and his father's company, performs roadwork for the Town consisting of plowing and sanding services as well as clearing brush and other road work. The amount paid for these services was approximately \$237,000 for the year ended June 30, 2019.

Note N - Commitments

The Town signed a three-year snow plowing and sanding contract with Seth McCoy's Trucking and Excavations, LLC, for the period October 1, 2018 to June 1, 2021. Future payments under this contract are as follows:

2020	\$	326,500
2021		336,500

The Town signed a three year waste and recycling contract for the period November 1, 2018 to October 31, 2021. Under the contract, the Town paid approximately \$27,900 during the year ended June 30, 2019 for transportation fees. Future payments are unknown based on the terms of the contract.

Note O - Expenditures Over Appropriations

The following appropriations was exceeded by actual expenditures:

		<u>Excess</u>
Stockpile	\$	38,625

Notes to Financial Statements - Continued

Town of Alfred, Maine

Note P - Prior Period Adjustment

As a result of implementing GASB Statement No. 75, the Town has restated beginning net position in the government-wide statement of net position. Changes as of July 1, 2018 consist of a \$108,246 increase in net OPEB liability, an increase in deferred outflows of \$5,230, and a decrease of the Town's net position by \$103,016 (See Note H).

Note Q - Subsequent Event

Subsequent to year end, the town entered into an equipment lease requiring annual payments of \$41,120 through July 2023.

**Combining Balance Sheet
 Nonmajor Other Governmental Funds - Permanent Funds - Trust Funds**

Town of Alfred, Maine

As of June 30, 2019

	<u>Cemetery Fund</u>	<u>Veteran's Memorial Fund</u>	<u>Total</u>
Assets			
Cash and cash equivalents	\$ 5,018	\$ 27,135	\$ 32,153
Total Assets	<u>\$ 5,018</u>	<u>\$ 27,135</u>	<u>\$ 32,153</u>
Liabilities and Fund Balances			
Liabilities			
Due to other funds	\$ -	\$ 217	\$ 217
Total Liabilities	-	217	217
Fund Balances			
Restricted	<u>5,018</u>	<u>26,918</u>	<u>31,936</u>
Total Fund Balances	<u>5,018</u>	<u>26,918</u>	<u>31,936</u>
Total Liabilities and Fund Balances	<u>\$ 5,018</u>	<u>\$ 27,135</u>	<u>\$ 32,153</u>

See accompanying independent auditors' report.

**Combining Schedule of Revenues, Expenses, and Changes in Fund Balances
Nonmajor Other Governmental Funds - Permanent Funds - Trust Funds**

Town of Alfred, Maine

For the Year Ended June 30, 2019

	Cemetery Fund	Veteran's Memorial Fund	Total
Revenues			
Contributions	\$ -	\$ 200	\$ 200
Interest	16	97	113
	<u>16</u>	<u>297</u>	<u>313</u>
Net Revenues	16	297	313
 Expenses			
Scholarships	-	317	317
	<u>-</u>	<u>317</u>	<u>317</u>
Total Expenses	-	317	317
Revenues Over (Under) Expenses	16	(20)	(4)
 Other Financing Uses			
Operating transfers in	-	100	100
Operating transfers out	(28)	-	(28)
	<u>(28)</u>	<u>100</u>	<u>72</u>
Total Other Financing Uses	(28)	100	72
Revenues and Other Sources Over (Under) Expenditures and Other Uses	(12)	80	68
Fund balances at beginning of year	<u>5,030</u>	<u>26,838</u>	<u>31,868</u>
Fund Balances at End of Year	<u>\$ 5,018</u>	<u>\$ 26,918</u>	<u>\$ 31,936</u>

See accompanying independent auditors' report.

Schedule of Valuation, Assessment and Collection of Taxes

Town of Alfred, Maine

For the Year Ended June 30, 2019

Valuation

Real estate		\$ 266,505,432
Personal property		<u>4,295,272</u>
	Total Valuation	<u>\$ 270,800,704</u>

Assessment

Valuation x Rate - \$270,800,704 x .015900	\$ 4,305,731
Supplemental taxes	<u>7,915</u>

Total Assessment Charged to Tax Collector \$ 4,313,646

Collection and Credits

Cash collections	\$ 4,119,636
Tax abatements	<u>9,127</u>

Total Collection and Credits 4,128,763

2019 Taxes Receivable - June 30, 2019 **\$ 184,883**

See accompanying independent auditors' report.

**Schedule of Changes in the Town's Total MMEHT Plan OPEB Liability
and Related Ratios**

Town of Alfred, Maine

Last ten fiscal years*

	<u>06/30/19</u>	<u>06/30/18</u>
Total OPEB Liability:		
Service costs	\$ 5,693	\$ 5,815
Interest	3,874	3,732
Differences between expected and actual experience	-	3,399
Changes of assumptions or other inputs	(8,415)	3,139
Benefit payments	<u>(2,665)</u>	<u>(1,487)</u>
Net change in total OPEB liability	(1,513)	14,598
Total OPEB liability, beginning of year	<u>108,246</u>	<u>93,648</u>
Total OPEB liability, end of year	<u>\$ 106,733</u>	<u>\$ 108,246</u>
Covered employee payroll	\$ 363,060	\$ 363,060
Net OPEB liability as a percentage of covered employee payroll	29.40%	29.81%

*The amounts presented for each fiscal year were determined as of January 1 of the current fiscal year. The first year of implementation was June 30, 2018. Therefore, only two years are shown. A full ten year schedule will be displayed as it becomes available.

See accompanying independent auditors' report.

Notes to Required Supplemental Information

Town of Alfred, Maine

Notes to the Schedule of Changes in the Town's Total MMEHT Plan OPEB Liability and Related Ratios

There were no changes to benefit terms aside from changes in claims costs and contributions which will reflect market changes in healthcare costs during the year ended June 30, 2019.

There were no changes in size of the population during the year ended June 30, 2019.

There was a change in the discount rate from 3.44% to 4.10% per GASB 75 discount rate selection. There were no other changes to data, assumptions, and methodology, since the last valuation on the MMEHT OPEB Plan.