# ANNUAL REPORT And 2021 - 2022 Warrant

# **TOWN OF ALFRED, MAINE**

# **Dedicated to Martha Roberts**



FOR FISCAL YEAR
JULY 2021 – JUNE 2022

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#### Dedication

to

# Martha Roberts

Alfred has lost a cherished member of her community with the passing of Martha Roberts last December 2021 at age 108 years. In her own quiet way, she set a standard for living in a small Maine town with her compassion, generosity, and thoughtfulness. She was a good friend to many in town and will be dearly missed.

Many a discussion at historical committee meetings concluded with, "Well, someone has to go ask Martha." And someone would. They would return with an answer that was accurate, thoughtful, and to the point. She knew history because she had lived a good part of it - the scope of changes she witnessed in her lifetime was breathtaking. When Martha was born, automobiles were a novelty on Alfred's unpaved streets; the Wright brothers were still building bicycles and struggling to monetize their flying machine. Martha lived to see men walking on the moon and living for weeks at a time in outer space. She witnessed a string of American military conflicts from WW1 thru the Middle East wars, the Great Depression, meanwhile 18 presidents paraded through office. Martha kept up with those changes but those were markers on a national scale. Martha's historical expertise was on a personal Alfred-eye level-war time scrap metal drives, Victory gardens, and community suppers in the Gore, church socials, teaching school and Sunday school, and sharing firewood or a peck of potatoes with neighbors who had less.

She did her best to shun the limelight, disliked having her picture taken, and refused to be recorded on tape. Martha shared her time and treasure with many community causes-usually anonymously, supporting the library, church, education scholarships, veterans and fire department activities because she felt those organizations stitched together the fabric of Alfred community life that was so important to her. She was right...as usual.

A person could pepper her with questions about the Ferguson stained glass window buried in the courthouse lawn [her mother was a Ferguson so Martha KNEW the facts] or who ran the little café in the courthouse parking lot. She recounted the smell of her mother's baking bread and her father's wet wool coat drying by the wood cook stove. She fielded all questions with grace and good humor, and if she didn't know the answer, she didn't make it up. You can't ask for more than that.

The loss is ours as Martha will join her beloved Henry and children Joanne and David. She was a woman of another age when courtesy, kindness, personal integrity and honesty were truly valued. Martha lived those values. She never had an unkind word to say about anyone. She will be deeply missed by many in Alfred.

Written by Bruce Tucker

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<sup>\*\*</sup>Due to COVID19 there will be a few committees not reporting for this fiscal year\*\*

SUSAN M. COLLINS

413 CHRISEN SENATE OFFICE SUILDING WASHINISTON, DC 20810-1904 (202) 224-2523 (202) 234-3583 (FAX)

# United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES
APPROPRIATIONS
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
OF INTELLIGENCE
SPECIAL COMMITTEE
ON A SING

#### Dear Friends:

I am deeply honored to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share some of the areas I have been working on over the past year.

The ongoing COVID-19 pandemic continues to pose enormous challenges for our state and our country. When the pandemic began, I co-authored the Paycheck Protection Program that helped small businesses remain afloat and keep their employees paid. In Maine, our small businesses received more than 47,000 forgivable loans totaling \$3.2 billion. I also led efforts to provide relief for loggers, lobstermen, and bus companies.

In addition, I helped secure \$700 million to assist Maine's overwhelmed hospitals and nursing homes, and a new law I led prevented Medicare payment cuts to help further ease the financial strain on our hospitals. I also urged the CDC to update its recommendations so that our students and teachers could safely return to their classrooms, and I pressed the Administration to end the closure of the U.S.-Canada border.

While addressing the pandemic has been a major focus, I've also worked hard to ensure Maine's other needs are met. A group of 10 Senators, of which I was a part, negotiated the landmark bipartisan infrastructure bill that was signed into law in November. I co-authored the section of the bill that will provide Maine with as much as \$300 million to expand high-speed internet in rural and underserved areas.

Soaring inflation is another crisis, particularly when it comes to the cost of heating oil. I have strongly supported federal programs that help Maine families stay warm. In November, Maine was awarded \$35 million to help low-income Mainers pay their energy bills. And the bipartisan infrastructure bill included \$3.5 billion to help families make energy efficiency improvements that would permanently lower their heating costs.

As a senior member of the Appropriations Committee, I have supported investments in Maine's communities. This year's funding bills include \$265 million I championed for 106 projects across Maine. These projects would help create jobs, improve workforce training, address the opioid crisis, and increase access to childcare and health care services. In addition, I worked to reverse proposed cuts to our Navy in order to help protect America and keep the skilled workers at Bath Iron Works on the job. The bills also include \$475 million for the construction of a new dry dock at Maine's Portsmouth Naval Shipyard that will allow the Navy to continue to carry out its submarine missions. I will keep working to get these important bills enacted.

No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,000<sup>th</sup> consecutive vote, becoming the only Senator in history to do so without ever having missed a roll call vote. The Lugar Center at Georgetown University once again ranked me as the most bipartisan Senator for the eighth year in a row.

In the New Year, I will keep working to solve problems and make life better for the people of Maine and America. May 2022 be a happy, healthy, and successful one for you, your family, and our state.

Sincerely,

Susan M. Collins United States Senator

Juan M Collins

# ANGUS S. KING, JR.

133 Hart Senate Office Building (202) 224-5344 Website: https://www.King.Senate.gov

# United States Senate

WASHINGTON, DC 20510 January 3, 2022 COMMITTEES:
ARMED SERVICES
CHAIRMAN, STRATEGIC FORCES
SUBCOMMITTEE
BUDGET
ENERGY AND
NATURAL RESOURCES
CHAIRMAN, NATIONAL PARKS
SUBCOMMITTEE
INTELLIGENCE

BULES AND ADMINISTRATION

Dear Friends,

On the heels of 2020's challenges, 2021 brought us both amazing progress and frustrating setbacks. The incredible rollout of several effective, FDA approved COVID-19 vaccines helped reduce the risks of this deadly pandemic – but vaccine hesitancy, combined with the dangers of new variants, have prolonged this crisis and created new risks for Maine people. The challenges raised tension levels to boiling points during the fallout of the 2020 presidential election and the January 6<sup>th</sup> Capitol attack. But despite that, Congress was able to deliver for a nation gripped by an unprecedented pandemic. As we reflect back on the year, we see the important action that will make a difference for Maine people – as well as work still unfinished.

As COVID-19 continued to impact communities across our state and the country, Congress's first priority this year was to confront the pandemic's health threats and economic toll. We immediately got to work on the *American Rescue Plan*, crafting an emergency bill to meet the moment and get our nation back on stable footing. The legislation delivered essential support to businesses facing crises, households in need, and the medical professionals on the front lines of this fight. The funds helped get vaccine shots in arms, while also confronting the damage done to our economy. All told, the *American Rescue Plan* is bringing billions of dollars to Maine, helping the state continue to push through this crisis and bounce back stronger than ever.

After passing the *American Rescue Plan*, Congress turned its attention to a longstanding but unfulfilled priority: infrastructure. Through hard work and compromise, both parties came together to pass a bipartisan bill that finally addresses key infrastructure needs. For Maine people, the bill means an estimated \$1.5 billion to repair crumbling roads and out-of-date bridges, \$390 million to improve access to clean drinking water, and more. I am most excited about the significant funding for broadband – because, as we have seen during the pandemic, broadband is a necessity to succeed in the 21<sup>st</sup> century economy. The historic investments in the bipartisan infrastructure bill, combined with additional funding I pushed for in *the American Rescue Plan*, will bring an estimated \$400 million for broadband home to Maine. These funds will be nothing short of transformational, creating new opportunities across our state.

These two bills have made and will continue to make a real difference for Maine people, helping to both address the challenges of COVID-19 and lay a foundation for long-term success. I am proud of what we've accomplished this year – but I know there is still a lot of work to do and that the road ahead is challenging. Even still, I am filled with optimism because I know the true nature of our citizens, though challenged, has not changed. Despite every hardship, people in towns and communities have stepped up with strong local leadership, a willingness to help, and a Maine 'neighborhood' spirit. It is why I truly believe we can and will get through anything together. Mary and I wish you a happy, healthy, and safe 2022.

Best Regards,

Angus S. King, Jr. United States Senator

AUGUSTA 40 Western Avenue, Suite 412 Augusta, ME 04330 (207) 622–8292 BANGOR 202 Harlow Street, Suite 20350 Bangor, ME 04401 (207) 945–8000 BIDDEFÖRD 227 Main Street Biddeford, ME 04005 (207) 352-5216

PORTLAND 1 Pleasant Street, Unit 4W Portland, ME 04101 (207) 245–1565 PRESQUE ISLE 167 Academy Street, Suite A Presque Isle, ME 04769 (207) 764-5124 2162 RAYBURN HOUSE OFFICE BUILDING WASHINGTON, DC 20515

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COMMITTEE ON APPROPRIATIONS
SUBCOMMITTEES:

AGRICULTURE, RUNAL DEVELOPMENT, AND RELATED AGENCIES

INTERIOR, ENVIRONMENT, AND RELATED AGENCIES

MILITARY CONSTRUCTION, VETERAND AFFAIRS, AND RELATED AGENCIES

House Agriculture Committees

BIOTECHNOLOGY, HORTICIALTURE, AND RESEARCH
CONSCIVATION AND FORESTRY

Dear Friends,

I hope this letter finds you well. It is an honor to represent you and your family during these challenging times, and I am thankful for the opportunity to update you on my work in Washington and Maine.

The COVID-19 pandemic continues to cause challenges for people in Maine and across the country. Please know that the health and safety of you and your loved ones, as well as the economic recovery of our communities, remains the driving force behind legislation I have pushed for in Congress.

In early 2021, Congress passed the American Rescue Plan, historic legislation that makes investments to crush the virus, create millions of jobs, provide direct relief to working families, and help schools remain safely open. Not only did this legislation give 90 percent of American households a stimulus check, but it also helped local and state governments better respond to the pandemic, put food on families' tables, got more vaccine shots into arms, cut child poverty in half through the expanded Child Tax Credit, and so much more. The American Rescue Plan is one of the most important pieces of legislation Congress will ever pass, and I'm so proud to have supported it from the beginning. You can read more about this piece of legislation here: <a href="https://pingree.house.gov/covid">https://pingree.house.gov/covid</a>.

Our economic recovery from the pandemic will be accelerated even more thanks to the bipartisan Infrastructure Investment and Jobs Act, which Congress passed in November. This legislation marks the most expansive infrastructure investment since the construction of the interstate highway system. From funding to repair our aging roads, bridges, and ports to high-speed broadband expansion and legacy pollution clean-up, this law is a once-in-a-generation investment in our future.

In addition to working on COVID-19 relief legislation, my Congressional colleagues and I are also collaborating on legislation that addresses the climate crisis, supports voting rights, and—through my role on the House Appropriations Committee—supports programs important to Maine.

After seven years on the House Appropriations Committee, I took the gavel and lead the subcommittee that oversees discretionary spending for the Department of the Interior, the

Environmental Protection Agency, US Forest Service, and several agencies related to the arts and humanities. In my new role as Chair, I have fought to secure significant funding for Maine's tribes, environmental preservation programs, our cultural economy, and our forests.

I will keep pushing legislation to support America's long-term care needs, lower prescription drug costs, expand Medicare benefits, cut taxes for working people, make our workforce competitive with the world, and fight climate change.

So, as we reflect on 2021, let us welcome 2022 with a renewed sense of optimism. There is a lot to fight for, and I assure you I will continue to fight for Maine in Congress. I want you to know that my staff and I are doing all we can to support Mainers through this public health crisis and all the challenges that come with it. If you are unsure of the resources available to you, are having difficulty accessing resources, or if you'd just like to share a thought or opinion, please do not hesitate to reach out.

Sincerely,

Chellie Pingree Member of Congress

Count



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

#### Dear Friends:

For three years it has been my privilege to guide our great state, working with the Legislature to keep Maine people safe and put our economy on a path to recovery.

Since the arrival of the COVID-19 vaccines in December 2020, we have worked hard to get as many shots into the arms of Maine people as quickly as possible. In the last year, more than a million Maine people have gotten fully vaccinated from COVID-19. It is thanks to them that our state has one of highest vaccination rates and one of the lowest death rates from COVID-19, despite having a much older population than other states. People are coming to Maine because we are one of the safest states in the nation.

Following the recommendations of the Economic Recovery Committee, our economy has not only fully recovered, but has surpassed pre-pandemic projections and unemployment claims have dropped to pre-pandemic levels. And, last year, I was pleased to sign a balanced, bipartisan budget that finally achieves the State's commitment to 55 percent education funding, fully restores revenue sharing, and expands property tax relief for Maine residents.

Maine can be proud of our nation-leading progress, but our work is far from done. Through the Maine Jobs & Recovery Plan, we will continue to address our longstanding workforce shortage, the expansion of broadband, education and job training opportunities, housing, child care, and transportation. Drawing on the hard work and resilience of Maine people, together we will rebuild our economy and rise from this unprecedented challenge a state that is stronger than ever.

In 2022, I will be focused on our economy, on our climate, on our kids, on keeping people safe and on the health and welfare of all Maine people. We have persevered, and, while challenges remain, we will get through them together. I am proud of the people of Maine, and I am proud to be your Governor.

Thank you,

Janet T. Mills

Governor

130th Legislature Senate of Maine Senate District 32

January 11, 2022

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

Dear Friends and Residents of Alfred,

Thank you for the opportunity to serve as your State Senator. I am honored and humbled by the responsibility of representing you, your families, and our community in Augusta. I promise to keep working hard to do just that.

Before I offer a legislative update, I want to encourage everyone, especially people under the age of 40, to get their COVID-19 vaccine and booster shots. Since November 2021, the State of Maine has been setting records for numbers of COVID-19 cases and hospitalizations. This latest surge means we must do our part to slow the spread of the virus in our communities. Please get a vaccine or booster, and wear face masks when you are at work, in public, or around people of unknown vaccination status. To find a vaccine near you, please contact the Community Vaccination Line at 1-888-445-4111. You can also visit <a href="maine.gov/covid19/vaccines">maine.gov/covid19/vaccines</a> to find a vaccination site near you.

Earlier this month, the 130th Legislature reconvened for the Second Regular Session on January 5, 2022. The statutory adjournment date is April 20, 2022. During this session, we will be busy. The Legislature has over 575 bills, including carryover bills from the First Regular and Special Sessions in 2021, to work on. I introduced and sponsored two bills: LD 1895, An Act To Prohibit Invasion of Privacy on Property by Surveillance Cameras; and LD 1861, An Act To Establish the Safe Homes Program. I successfully appealed both of these bills before the Legislative Council in November because they will strengthen rights to privacy and save lives, respectively. In this session, I also will continue serving as the Senate Chair of the Criminal Justice and Public Safety Committee, a Member of the Government Oversight Committee, and a Member of the Criminal Law Advisory Commission.

If you have any questions or concerns, I am always available to listen and to help when I can. Please email me at <u>Susan.Deschambault@legislature.maine.gov</u> or call my office at (207) 287-1515.

Sincerely,

Senator Susan Deschambault



# HOUSE OF REPRESENTATIVES

2 State House Station Augusta, Maine 04333-0002 (207) 287-1440 TTY: (207) 287-4469

#### Heidi H. Sampson

465 Kennebunk Road Alfred, ME 04002 Cell Phone: (207) 590-1909 Heidi.Sampson@legislature.maine.gov

January 2022

Town of Alfred 16 Saco Road Alfred, ME 04002

Dear Friends and Neighbors,

It has been my honor and pleasure to serve you once again in the Maine State Legislature. This past year continued to be full of unexpected challenges at all levels in our schools, communities and our state government. Despite the COVID 19 pandemic, the first session of the 130<sup>th</sup> legislature was very busy and convened off site. We voted on over two thousand bills and returned to the House Chambers in June and to finish business on July 19.

We met again briefly this fall to vote on redistricting. *Redistricting* happens after the 10 year federal census. Based on population shifts, districts may change their configuration and numbering. You will see both changes in District 21 next year.

I continue to serve on the Joint Committee on Education and Cultural Affairs where we continue to address pressing issues facing our children and their educational needs.

I urge you to contact my office when you need assistance with state government issues. I also encourage you to participate in your state government. Phone calls and letters are always welcome, however, due to the wider use of technology, meetings and hearings are even more accessible. Using the homepage of the Maine Legislature: Legislature.Maine.Gov, you will find access to Zoom meetings and YouTube videos.

I send "ENEWS" weekly via email with current state news. If you wish to receive any of these updates, please contact me at <a href="mailto:Heidi.Sampson@legislature.maine.gov">Heidi.Sampson@legislature.maine.gov</a> and we will gladly add you to our list.

Again, thank you for giving me the honor of serving you at the State House and may you all have a safe and healthy 2022.

With warm regards,

Heidi Sampson

State Representative

Zhia Zlelang

District 21 Alfred / Limerick (Part) / Newfield / Parsonsfield (Part) / Shapleigh (Part)



July 20, 2022

#### Town of Alfred, Maine

#### **Annual Report**

#### 2021

#### To the Community We Serve:

The Maine State Police-Troop A barracks is located at 502 Waterboro Road in Alfred, Maine, and it is staffed by a Troop Commander, three Sergeants, three Corporals and twelve Troopers who provide law enforcement services for five towns in York County (Alfred, Dayton, Hollis, Lebanon, and Lyman).

The Town of Alfred should be aware that Troop A has three K-9 Teams, three Tactical Team Members, one drug recognition technician, two Crisis Negotiation Team members, two Honor Guard members, three PACE Team members, and one Trooper assigned to the Motor Unit. Troop A also has many troopers that are highly skilled in other areas, including crisis intervention for persons suffering from mental illness.

The Troop A barracks also houses detectives from the Maine State Police Major Crimes Unit and the Maine State Police Computer Crimes Unit. All MSP members and units assigned to work out of the Troop A barracks work closely with each other to provide mutual aid and support as needed.

The Maine State Police has many specialized units available to assist Troop A in our area of responsibility and in the surrounding communities. These State Police Specialty Teams are the best in the state and include but are not limited to our Tactical Team, Evidence Response Team, Underwater Recovery Team, Bomb Team, Air Wing, Canine Team, Crisis Negotiation Team, Honor Guard, PACE Team, Motor Unit, and the Incident Management Team, which is responsible for managing large scale events. In addition to these Specialty Teams, the State Police Commercial Vehicle Unit has several Troopers assigned to the York County area who are available to assist patrol units when necessary.

During 2021, the State Police covered a total of 1066 calls for service in the Town of Alfred. This is an increase of 185 calls from the previous year.

Troop A supported patrol coverage for Alfred during 2021 with the use of special traffic details for OUI, distracted driving, seatbelt, and speed enforcement. We also continued to partner with our surrounding police agencies to assure that collaboration and information sharing was maintained to benefit our investigative and preventative efforts for Alfred.

During 2021, Troop A worked with the Selectpersons and community and businesses members of Alfred to assure several annual events were conducted in a safe, successful manner. This collaboration was a good example of the importance of maintaining the public's safety through cooperation and community partnerships. Troop A commits to continuing to work together to provide our best efforts to keep Alfred safe.

If any citizen has questions regarding this report or any other related activity for the Town of Alfred, please feel free to contact us at the Troop A barracks in Alfred at (207) 459-1300. We can also be reached on the Maine State Police website at <a href="https://www.maine.gov/dps/msp/">https://www.maine.gov/dps/msp/</a> or follow us on our agency's social media feeds.

Submitted by:

Lt. Kevin M. Burton

**Troop Commander** 

**Maine State Police** 

Troop A

Larry Malone Superintendent

Erica Mazzeo

Director of Curriculum

# **Regional School Unit 57**

86 West Road, Waterboro, Maine 04087 Tel. No. (207) 247-3221 Fax. No. (207) 247-3477 Stephen Marquis, Ph.D. Assistant Superintendent

**Colin M. Walsh, CPA**Director of Finance & Operations

Nora Lantagne
Asst. Special Education Director

Timothy O'Connor
Director of Special Education

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

January 2022

To: Alfred Selectmen

I am pleased to report to your community the state of our schools. The information provided represents the current 2021-2022 school year inclusive of all schools and specific attendance and budgetary information pertaining to your community.

Curriculum/Programming: We began the school year hopeful for a gradual return to a "normal" school year; however, the resurgence of Covid has forced us to make daily staffing adjustments to keep our schools open. We would like to thank the community for its support during these exceptional times. The challenge of this situation presents unrest at times, we are appreciative of our staff, students, and families for keeping a steady course in supporting our primary purpose of offering quality educational opportunities for all learners.

We are now entering into our fourth (4th) year of an Early Education transformation, in a collaborative undertaking with the Maine Department of Education and Boston Public Schools, bringing a total of ten (10) Pre-K classrooms with PreK for ME, including the recent addition of our special-purpose public PreK program. This year we have thirteen (13) K classrooms with K for ME, and twelve (12) classrooms with Focus on First in the district. Our teachers have been the leaders in these efforts and have served as our trainers, as well as, supporting other Maine Districts looking to make the transformation to these programs, with proven results. Program expansion, especially in our PreK program, is evaluated annually based on interest and available space in buildings.

Massabesic Middle School continues to focus on a student-centered approach to the middle grades, emphasizing social-emotional learning and making connections to peers and to the school community. MMS restructured the Special Education department this year to integrate co-taught classes and additional specialized instruction. We look to build on this momentum next year as we refocus on interdisciplinary units across grade levels.

Massabesic High School (MHS) is currently preparing for its decennial visit (to be held in the spring of 2023) for regional accreditation through the New England Association of Schools and Colleges (NEASC). This is the first time MHS will be reviewed based on the new NEASC standards, which will provide a new ten (10) year plan for school improvement. We welcome this opportunity to show areas we are expanding and improving, as well as insight into areas of desired growth and improvement. One area of programming growth that we are excited about is our career and college pathways work. Currently we have 330 students participating in 484 personalized extended learning opportunities (ELOs). Approximately one-third (1/3) of these students are accessing learning through independent studies and dual enrollment coursework for credit with accredited colleges and universities.

**Finance and Budget:** The School Board annually begins budget development in January. The Finance Committee will meet weekly to review each cost center's recommendations, until a final budget is

Alfred - Limerick - Lyman - Newfield - Shapleigh - Waterboro

approved by committee in March. A final budget will reflect district goals, needs expressed by state and federal requirements, staffing needs necessary to achieve educational goals, facility maintenance plans, and consideration of local economic conditions. Historically, adopted budgets have met the stated needs.

The School Board plans to have a final approved budget in April to present to the citizens of RSU #57. Citizens will be asked to attend the District Budget Meeting scheduled to be held on Tuesday, May 17, 2022, at the Massabesic Middle School at 7:00 p.m. The District Referendum Vote will be held on June 14, 2022, at your local precinct.

The total General Fund Budget for the 2021-2022 school year for RSU #57 is \$44,943,662. The Town of Alfred's local portion of this budget is \$3,272,332, which equals 11.54% of the total local tax assessment and represents an increase in Alfred's local tax of \$188,841 or 6.12% over the 2020-2021 assessment. The district per pupil expenditure continues to be at a moderate level comparative to the state average.

**Facilities and Maintenance:** The School Board remains committed to the care of the district's facilities. Our buildings are aging, and future discussions must be held to determine if the infrastructure and the limited spacing in some of the buildings will meet the district's future needs. In the meantime, our custodial, maintenance and grounds staff work very hard to keep our facilities in terrific condition.

The School Board continues to ensure that buildings are well maintained through a preventative maintenance approach which includes roofing, leach fields, heating and ventilation systems, air and water quality, masonry, life safety and windows. The vast majority of these projects have been funded through the district's annual budget or the capital reserve fund; however, the district does seek grant support when applicable.

**Enrollment:** The total enrollment for RSU #57 was **2,905** students in grades Pre-kindergarten through 12 based on the October 1 count. A total of **355** students from **Alfred** represent **12.2%** of the total district enrollment. Current location of students:

Alfred Elementary School (PK-5)	165
LINE Elementary School (PK-5)	2
Lyman Elementary School (PK-5)	7
Shapleigh Memorial School (PK-5)	0
Waterboro Elementary School (PK-5)	0
Massabesic Middle School (6-8)	85
Massabesic High School (9-12)	96

**Closing:** Thank you to the staff of RSU #57 for all their hard work and to the communities of RSU #57 for your continued support. These past two years have proven to be a challenging time for everyone associated with the district; however, given the perseverance and the level of cooperation, I am optimistic about our future.

We would like to remind you that School Board meetings are held on the second and fourth Wednesday of the month at 7:00 p.m. and a schedule of committee meetings can be found on our website.

Respectfully submitted,

Larry Malone

Larry Malone RSU #57 Superintendent of Schools

# Although they are gone, they are certainly not forgotten.



Roberta A. Aceto	lung 25, 2022
Artur M. Arczewski	June 25, 2022
Shirley M. Arndt	November 27, 2021
Linda M. Binette	August 15, 2021
Shannon M. Brennan	October 27, 2021
Elaine L. Brushwein	February 19, 2022
	December 21, 2021
Brian K. Cabana	July 7, 2021
Cora R. Carlson	January 9, 2022
Andrea T. Chretien	January 19, 2022
Alfred J. Clair Jr.	February 7, 2022
Jacqueline M. Colomb	April 1, 2022
Ruth A. Coreau	November 18, 2021
Joshua C. Cudworth	April 2, 2022
Carl H. Delano Jr.	January 11, 2022
Mary H. Dumas	December 30, 2021
Scott A. Emard	April 26, 2022
Ralph W. Everett	June 22, 2022
John R. Flegal Jr.	August 10, 2021
Lorrie A. Folsom	June 13, 2022
Phyllis M. Folsom	January 25, 2022
Jacqueline E. Gerrish	March 3, 2022
Kendall A. Gerry Sr.	March 11, 2022
Meredith A. Gerry	May, 23, 2022
Laura E. Ghidoni	January 1, 2022
Mollie Gibbons	May 1, 2022
Linda L. Grames	October 31, 2021
Harriet I. Hall	November 25, 2021
Melonie Hall	October 22, 2021
June E. Hersom	May 13, 2022
Kathryn A. Kelly	May 2, 2022
Kevin B. McCormick	March 2, 2022
Frederick T. McEwen Jr.	February 14, 2022
Barbara J. Myers	August 2, 2021
Richard E. Nevison	January 25, 2022
Richard J. Niejadlik	June 4, 2022
Anders A. Pedersen Sr.	July 15, 2021
Thomas E. Prendergast	May 15, 2022
Margaret R. Reed	June 8, 2022
Gladys B. Roberts	March 26, 2022
Martha N. Roberts	December 21, 2021
Kevin J. Ryan	May 31, 2022
Lorraine M. St. Martin	January 11, 2022
Deborah J. Thornton	May 6, 2022
Miles C. Towle	June 22, 2022
THICO O. TOWIC	Julie 22, 2022

# TOWN OFFICERS JULY 2021 – JUNE 2022

#### SELECTMEN, ASSESSORS AND OVERSEERS OF THE POOR:

Tony Palminteri, Chairman Glenn A. Dochtermann Rich Pasquini

Admin. Asst. to the Selectmen: Karla B. Wilcox

Secretary/Welfare Director: Donna Pirone

Treasurer: Fred Holt, III

Tax Collector: Michelle Lord

Codes Officer/LPI: James Allaire

Town Clerk: Sarah Hewitt

Road Commissioner: Jonathan Lord

Registrar of Voters: Sarah Hewitt

**Emergency Management:** Chris Carpenter

Fire & Rescue Chief: Chris Carpenter

Animal Control Officer: Thomas Holland

Health Officer: Jarrett Clarke

Transfer Station Supervisor: Steven Dochtermann

#### **Directors of Parsons Memorial Library**

Tom Collins

Michael kay

Celeste Steele

Dominique Zulueta

Emma Kilgore

Isabel Turk-Library Director

#### **RSU # 57 School Directors**

Maggie Boemmels

Jason Cole

Judith Vasalle

#### **Superintendent of Schools**

Stephen Marquis, PH.D.

#### 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	324-5872 ext. 202
	Thursday	8:00 am - 2:30 pm	Fax: 324-1289
General Assistance	Monday & Wednesday	9:00 am -12:00 pm	324-5872 ext. 207
Tax Collector	Monday & Wednesday	8:15 am - 4:30 pm	324-5872 ext. 203
	Thursday	8:15 am - 2:30 pm	
	Tuesday	12:15 pm - 6:45 pm	
Town Olask		0.45	004 5070 4 004
Town Clerk	Monday & Wednesday Thursday	8:15 am - 4:30 pm 8:15 am - 2:30 pm	324-5872 ext. 204
	Tuesday	12:15 pm - 6:45 pm	
		, , , , , , , , , , , , , , , , , , ,	
Registrar of Voters	Monday & Wednesday	8:15 am - 4:30 pm	324-5872 ext. 204
	Thursday	8:15m am - 2:30 pm	
	Tuesday	12:15 pm - 6:45 pm	
Code Enforcement	Monday	9:00 am - 5:00 pm	324-5872 ext. 206
	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	324-5872 ext. 205
	Thursday	8:00 am - 2:30 pm	Call to discuss tax liens
Assessor's Office	As Needed/Varies		324-5872 ext. 210
Parsons Memorial Library	Monday & Wednesday	11:00 am - 6:00 pm	324-2001
	Tuesday	10:00 am - 4:00 pm	
	Saturday	10:00 am - 3:00 pm	
	Thur. Fri. & Sun.	Closed	
Alfred Transfer Station	Tuesday	12:00 pm – 7:45 pm	324-2978
	Thursday	2:00 pm – 5:45 pm	
	Saturday	8:00 am – 3:34 pm	
Animal Control Officer	Thomas Holland		324-3822 or (c) 432-1338
	THOMAS HUMANU		324-3022 OF (C) 432-1338
Road Commissioner	Jonathan Lord		651-2354
		1	· <del> ·</del>

### **SCHEDULED BOARD MEETINGS**

Selectmen	Every Tuesday of the month at 4:00 PM (Unless otherwise posted)
Planning Board	1 <sup>st</sup> & 3 <sup>rd</sup> Monday of each month at 6:30 PM (Unless otherwise posted)
Zoning Board of Appeals	TBD as needed
Park & Recreation Committee	1st Sunday of the month
Historical Committee	TBD as needed
Conservation Commission	3 <sup>rd</sup> Wednesday of the month at Parsons Library at 6:30 PM
Design Review Committee	TBD as needed
Brothers Beach Town Park	TBD as needed
Festival Committee	TBD as needed
Parson's Memorial Library	1 <sup>st</sup> Monday of each month at 6:00 PM at the Library.

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

# SEVERAL COMMITTEES HAVE BEEN UNABLE TO HOLD MEETINGS DUE TO COVID19 AND ARE TO BE DETERMINED

#### **EMERGENCY NUMBERS**

Fire and Rescue: 911
Poison Control: 1-800-442-6305

Maine State Police: 1-800-482-0730 or 207-459-1300

#### **APPOINTMENTS, COMMITTEES AND BOARDS**

#### Alfred Fire & Rescue

Tim Benoit Christopher Ca

**Christopher Carpenter-Chief** 

Jarrett Clarke

Marc Cunningham

Thomas Gilman III

Mike Hersom

Scott Morin

Addiana Morrison

#### **Assessment Review Board**

John Cook-Chairman Harold Metcalfe

#### **Brothers Beach Town Park**

Owen Brochu

Chad Perry-Chairman

David Snyder

Diane Snyder

Joanna Sylvester

#### **Budget Committee**

Jon DeFrance

Kendall Gerry

Fred Holt III-Chairman

Harold Metcalfe

Joseph Olzewski

Lee Steele

#### **Conservation Commission**

Larry Brody William Bullard\* Katherine Drenski Michael Kay-Chairman Amy Ruth Titcomb

#### **Design Review**

Dominique Zulueta

James Allaire
Jess Greer
Dorothy Guinard
Bruce Tucker-Chairman

#### **Election Clerks/Workers**

Elaine Beal John Campbell Barbara Carlson John Cook Lisa Cook

Elizabeth Day

Beth Folsom

Ann Frechette

Rose Holmes

Kathy Longenecker

Malcom Longenecker

Michelle Lord

Theresa Maker

Mary Meadows

Susan Mesick

Cathleen Mulvey

Karen Nelson

Nancy O'Connell

Cindy Paridis

Susan Pierce

Thomas Plummer

Debra Rodrigue

Carolyn Scott

Patricia Smith

#### **Fueling February**

Arlene Carroll Lisa Cook Donna Pirone

#### General Assistance Board of Appeal

Marjorie Anderson John Cook-Chairman Donna Simmons

#### **Historical Committee**

Marjorie Anderson
Donna Dorian\*
Patrick Orr
Bruce Tucker
Allison Williams-Chairman
Almon Williams

#### **Library Endowment**

Thomas Collins Fred Holt III Lee Steele

#### **Library Volunteers**

Elizabeth Bullard Rhonda Elliott Karen Garnett
Bonnie Kirk
Frank Kirk
Aubree Larson
Chloe Larson
Janet Tucker
Dominique Zulueta

#### Park and Recreation

Maggie Boemmels Aria Gibbons Deniel Kennedy Jessica Libby

Meghan Manship-Chairman

Amanda Oliver

#### **Planning Board**

Alfred Carlson Elissa Pintauro Brewster, Chairman Owen Brochu Michael Cerbone

Stephen Gile

**Dorothy Guinard** 

Nathan Hanson\*\*

William Roberts\*\*

#### **Veterans Committee**

Tammy Chadbourne Alden Gile Donna Pirone

Tom Plummer

David Rynne\*
Jack Scott

Bruce Tucker-Chairman

#### **Zoning Board of Appeals**

Rick Carter Julie Gerrish-Chairman Ricky Hambleton Steven Hyde

John Morin

**Bruce Norton** 

\*Associate Member

\*\* Partial Year



### FROM THE SELECTMEN'S OFFICE

As is always the case, it has been a busy year for the Town of Alfred. We all are in the process of adjusting to the "new normal" caused by the multinamed virus that started as Covid-19, and we continue to adapt.

The Town began operating as it had prior to the pandemic, and familiar routines reappeared. The truly indispensable various volunteer committees that do so much work began meeting again on a regular basis, and the efforts of the members through the difficult times were much appreciated.

The Parks and Recreation Committee had a rebirth as a new group of enthusiastic parents have stepped up and given it a new life. This committee is usually staffed by the parents of the children participating, but that trend had not continued, and the folks who had done it for many years their children were grown and were ready to move on. Fortunately, a new group stepped up, and we thank them.

Special thanks to the previous Parks and Recreation Committee members who served for a long, long time.

We put off paving for one year and were back on track of our goal of paving three miles a year. Inflation has caused paving quotes, like everything else, to rise sharply. Like all small New England towns, road maintenance is a huge budget item that cannot be ignored, and the challenge increases each year.

A much needed harvest at the Brothers Beach had to be postponed due to the winter weather not freezing the ground sufficiently for heavy logging equipment. This harvest is badly needed because the parcel is heavily infested with the Emerald Ash Borer (EAB). This invasive pest from China kills Ash trees and the trees must be removed. The Forestry experts agree the whole parcel needs to be thinned for the health of the forest. The plan is to have the harvest take place this fall when soil conditions are favorable.

The Parsons Memorial Library Board of Directors, Librarian and staff are working diligently at the Library with bringing in book authors, educational workshops, children events, and the popular concerts on the lawn.

The Town is moving forward with improving recycling, disposing of refuse, baling of cardboard, and improving efficiency with Town owned buildings. One step was to convert all the Street lights to LED, which will result in lower electrical bills for the Town.

Energy efficient mini-split heat pumps were installed on the second floor of the Town Hall. Now this space is comfortable to use for meetings year round.

We did not add many new faces, but one addition was Karla B Wilcox who is our new Executive Administrative Assistant. She was the Shapleigh Town Administrator for over twenty years and brought a wealth of experience. Another addition was Roycean Weylan, our new Assistant Librarian, and she has been a welcome addition.

Relatively speaking it was a quiet year, which is a good thing, and as we emerged from the chaos caused by the pandemic, we look forward to the challenges and opportunities to come.

Finally, the Selectmen would like to thank our Town employees. They work endlessly to provide the best service possible to the people of Alfred. From public works, fire and rescue, parks & recreation to the Town Hall staff, we rely on them for making our lives better in Alfred.

Respectfully,

Tony Palminteri, Glenn Dochtermann & Rich Pasquini

#3 – Salaries	832,000.00	Lord, Steven	21.45
*Income	(1,131.64)	Lovell, Kenneth	46.40
Allaire, James	57,613.30	Lowe, David	10,989.09
Belanger, Alex	14,059.10	Mackenzie, Caley	4,695.69
Bellman, Tamara	18,824.65	Madigan, Aidan	3,714.68
Benoit, Amy	33.32	Maker. Teresa	79.02
Benoit, Timothy	851.82	Marriott, Dalton	27,335.91
Boutilier, David	1,225.92	Martin-Hunt, Lindsey	15,875.75
Brody, Lawrence	130.89	Meadows, Mary	82.31
Campbell, John	23.05	Mesick, Susan	79.02
Carlson, Barbara	79.02	Moody, Megan	53.00
Carpenter, Christopher	23,643.36	Morin, Scott	42,833.53
Carroll, Arlene	6,166.48	Morrison, Addiana	604.45
Cassidy, Chloe	4,595.75	Mouzas, Jamie	726.57
Chute, Angela	1,243.71	Mulvey, Cathleen	98.78
Clarke, Jarrett	13,249.11	Nelson, Karen	105.36
Cole, Jacob	53.67	Palminteri, Anthony	7,881.12
Cook, John	276.97	Pasquini, Richard	7,093.02
Cook, Lisa	2,103.54	Pirone, Donna	21,623.56
Cunningham, Marc	21,777.60	Plummer, Thomas	164.62
Day, Elizabeth	23.05	Ricker, Melanie	18,362.85
Dochtermann, Glenn	7,093.01	Rodrique, Debra	79.02
Dochtermann, Steven	26,280.24	Rowe, Shaun	5,697.61
Dudgeon, Elizabeth	3,050.07	Roy, Daniel	6,249.25
Durrell, Phillip	43.22	Schramm, Jackson	24,850.01
Folsom, Beth	65.85	Smith, Patricia	82.31
Frechette, Ann	164.62	Tripp, Robert	2,926.40
French, Carl	108.26	Turk, Isabel	28,919.60
French, Judith	20,710.80	Viola, Brandon	6,412.80
Gilman, Peter	2,523.32	Walls, Joshua	23,800.20
Gilman Jr, Thomas	1,292.20	Weyand, Roycean	11,526.97
Gilman III, Thomas	2,260.32	Wilcox, Karla	32,678.31
Hallstrom, Clifton	20,869.31	Wilkins, Cody	18,127.22
Hartford, Barry	13,996.45	Wood, Joyce	5,365.88
Hersom, Arin	21,322.39	Zulueta, Dominique	1,691.05
Hersom, Michael	19,715.63	Zaracia, Bommique	1,071.05
Hewitt, Sarah	37,551.04	Expended	813,580.68
Higgins, Debbie	1,300.00	Unexpended	19,550.96
Holland, Thomas	6,073.44	Appropriation & Income	833,131.64
Holmes, Ray	26.34	rippropriation & income	033,131.01
Holmes, Rose	266.89		
Holt, Fred	56,714.86	#4 – Employee Benefits	303,000.00
Jakan, Dennis	209.43	*Income	(2,719.42)
Johnson, Douglas	23,405.45	Employer Share FICA	58,816.81
Longenecker, Kathleen	125.12	ME. Municipal Assoc.	37,829.22
Longenecker, Malcolm	98.78		37,023.22
Lord, Casey	12,837.11	MMEHT	162,340.20
Lord, David	177.53	MEPERS	28,937.10
Lord, Jonathan	1,566.86		20,737.10
Lord, Karen	27.37	Expended	287,923.33
Lord, Michelle	36,857.65	Unexpended	17,796.09
,	20,027.03	o on pointed	17,750.05

Appropriation & Income	305,719.42	Ready Refresh Safeguard Business	449.74 111.88
		So. ME. Planning	379.86
#5-Contingency	12,500.00	Springvale Hardware	239.99
Dayton Sand & Gravel	260.00	Staples – Credit Plan	1,489.09
Eagle Flag of America	76.40	The Jewelers Outlet	70.00
Holt, Fred	100.00	Thomson Reuters	2,205.00
J.G. Lord Excavation LLC	1,605.00	TrafficLogix	180.00
LA Lawn Care	750.00	Treasurer, County of York	34.65
Plummers Ace Hardware	86.46	VISA	3,127.17
Springvale Hardware	111.14	Warren's Office Supplies	1,246.17
#6-Government Operations	48.67	Waterboro Reporter	1,453.75
#7-Maintenance & Utilities	2,376.60	W.B. Mason	116.88
#9-Legal	7,257.36	Wilcox, Karla	55.04
#24-Public Safety Building	4,185.57		
#28-Solid Waste	1,977.24	Expended	23,188.55
#43-Cemeteries & Mowing	2,081.40	Unexpended	0.00
#44-Field Care	596.14	Appropriation & Income	23,188.55
Expended	21,511.98		
Unexpended	0.00	#7 Maintananaa & Hililitiaa	15 000 00
Appropriation & Income	(9,011.98)	#7 – Maintenance & Utilities Use of Contingency	15,000.00 (2.276.60)
Appropriation & meome	(9,011.90)	Alfred Water District	(2,376.60) 685.76
#6 Gayaramant Operations	22 650 00	American Security Business Communications	264.00
#6 – Government Operations *Income	22,650.00 (489.88)	Central ME. Power	543.75
Use of Contingency	` ,		3,188.41
A-Copi Imaging	(48.67) 842.72	Downeast Energy	2,391.69
Alfred Parish Church	260.00	Fresh Appearance Cleaning GONETSPEED	5,720.00
Allaire, James			312.66
ASCAP	1,820.72 390.00	Normand Electric	1,795.00
Batteries Plus	143.11	Otelco	958.21
Carroll, Arlene		TruGreen Commercial	944.00
Creative Digital	229.57	Wakem Lawn Care	400.00
Downeast Flowers	800.00	Warren's Office Supplies	173.12
	935.30	Paragraph 4	17.276.60
FlagWavers Holt, Fred	196.00	Expended	17,376.60
	1,353.70	Unexpended	0.00
Hygrade Business Lord, Michelle	801.35 188.37	Appropriation & Income	17,376.60
MAAO			
ME. Building Officials	40.00	#0 T I	26.255.00
ME. Information	115.00	#8 – Town Insurance	26,355.00
ME. Local	6.00	*Income	(1,418.00)
	35.00	HUB International	1,488.00
ME. Municipal Assoc. Minuteman Press	165.00	ME. Municipal Assoc.	24,004.00
MMTCTA	943.86	Error de d	25 402 00
	325.00	Expended	25,492.00
MTCCA	300.00	Unexpended	2,281.00
Myron Corp.	380.63	Appropriation & Income	27,773.00
Normand Electric	175.00		
Oak Street Bistro	75.00	#O I IF	15 000 00
Postmaster	1,508.00	#9 – Legal Fees	<u>15,000.00</u>

*Income Use of Contingency	(367.50) (7,257.36)	Eagle Flag of America Town of Alfred	300.00 100.00
Drummond Woodsum	15,357.86	Town of Amed	100.00
Jensen Baird Gardner	3,105.00	Expended	400.00
ME. Municipal Assoc.	4,162.00	Unexpended	0.00
1	.,	Appropriation & Income	400.00
Expended	22,624.86		
Unexpended	0.00	#14 – Assessing	20,000.00
Appropriation & Income	22,624.86	R.B. Wood & Assoc.	14,850.00
		Expended	14,850.00
#10 – Annual Audit	<u>11,575.00</u>	Unexpended	5,150.00
Purdy Powers & Co.	11,575.00	Appropriation & Income	20,000.00
Expended	11,575.00		
Unexpended	0.00	#15 – Historical Committee	<u>1,595.00</u>
Appropriation & Income	11,575.00	AAA Fire Extinguisher	510.45
		Alfred Water District	228.46
		American Security	110.00
#11 – Code of the Town	1,400.00	Anderson, Marjorie	229.01
General Code Publishers	1,195.00	Central ME. Power	405.38
n	4 40 7 00	Williams, Allison	111.70
Expended	1,195.00	T 1.1	1 505 00
Unexpended	205.00	Expended	1,595.00
Appropriation & Income	1,400.00	Unexpended	0.00
		Appropriation & Income	1,595.00
#12 – Computer Support	35,500.00		
Use of Contingency	$\frac{55,500.00}{(656.53)}$	#16 – Zoning Board of Appeals	480.00
A-Copi Imaging	3,929.20	*Income	(448.68)
B & H Photo Video	2,731.30	Gerrish, Julie	199.53
Charter Communications	2,209.72	Holt, Fred	81.18
Fully Involved LLC	1,600.00	Postmaster	154.98
Harris Computer	14,066.61	Waterboro Reporter	172.50
Library World Inc.	470.00	1	
Lowe, David	99.00	Expended	608.19
ReVize LLC	1,800.00	Unexpended	320.49
Staples – Credit Plan	765.98	Appropriation & Income	928.68
SYNCB/Amazon	311.96		
Time Warner Cable	1,661.36		
Toshiba Financial	1,996.38	#17 – Capital Improvement	40,000.00
VISA	2,853.55	Gorham Savings Bank	40,000.00
Wells Fargo Financial	1,049.88		
York County Treasurer	611.59	Expended	40,000.00
		Unexpended	0.00
Expended	36,156.53	Appropriation & Income	40,000.00
Unexpended	0.00		
Appropriation & Income	36,156.53	//	
		#18 – Planning Board	1,945.00
#12 XI / C	400.00	*Income	(2,168.60)
#13 – Veterans Committee	400.00	Alfred Parish Church	65.00

Allaire, James	47.48	*Income	(7,170.00)
B & H Photo Video	656.53	A & W Promotional	1,402.00
Holt, Fred	466.78	A-Copi Imaging	627.00
Postmaster	292.56	AAA Fire Extinguisher	477.00
So. ME. Planning	1,097.00	Admiral Fire & Safety	750.20
Waterboro Reporter	345.00	Aladtec Inc.	3,600.00
	2 10100	Allen Uniforms	653.65
Expended	2,970.35	Arundel Ford	2,126.67
Unexpended	1,143.25	Atlantic Partners EMS	930.00
Appropriation & Income	4,113.60	Bergeron Protective	15,146.04
1 ippropriation & moonic	1,115.00	Bound Tree Medical	5,732.00
		Carpenter, Christopher	1,116.51
#19 – Conservation Commissio	n 920.00	Central Furniture	39.00
Drenski, Katherine	35.99	Central Tire Co. Inc.	3,773.24
Kay, Michael	403.79	City of Sanford	750.00
Zulueta, Dominique	27.37	Clarke, Jarrett	195.00
Zuracia, Bommique	21.51	Compass Trades LLC	620.00
Expended	467.15	Downeast Flowers	63.25
Unexpended	452.85	Edison Press	897.05
Appropriation & Income	920.00	F.M. Abbott Power	469.99
repropriation & meome	920.00	First Responders Grant	499.00
		FlagWavers	
#20 – Animal Control	6,310.00	Gilman III, Thomas	112.00 176.69
*Income	(10.00)	· · · · · · · · · · · · · · · · · · ·	
Animal Welfare Society	4,196.44	Goodrich, Greg	418.00
Edison Press	76.28	Gowen Power Systems	524.00
Holland, Thomas	1,095.41	Hartford Equipment	6,957.92
ME. Animal Control	35.00	Higgins Office Supply	52.09
WIE. Allinai Control	33.00	HSE Fire & Safety	4,348.55
Expended	5,403.13	IIA Fire Department	3,390.15
Unexpended	916.87	Image Trend Inc.	175.00
Appropriation & Income		JP Pest Services	80.00
Appropriation & income	6,320.00	Kendell, Kevin	1,000.00
		Knox Co.	913.00
#21 – Alfred Water District	150 041 00	Leightons Garage	156.55
Alfred Water District	150,041.00 150,041.00	Matheson Tri-Gas, Inc.	554.97
Affect Water District	130,041.00	McGregor Institute ME. Ambulance	500.00
Expended	150,041.00	ME. Fire Service	250.00
Unexpended	0.00	ME. Fire Service ME. Firechiefs	350.00
Appropriation & Income	150,041.00	ME. Turnpike Authority	515.00
Appropriation & meome	150,041.00	Medical Reimbursement	50.00
		North Atlantic	8,584.52
#22 – Street Lights	12 750 00		5,000.00
Central ME. Power	13,750.00 7,575.01	Northeast Emergency Overhead Doors	5,162.81
Central ME. Fower	7,373.01		2,817.34
Evnandad	7 575 01	P & E Supply	28.47
Expended	7,575.01	Percy's Tire	331.92
Unexpended	6,174.99	Plummer's Ace Hardware	722.66
Appropriation & Income	13,750.00	Postmaster	1,306.30
		Ricker, Melanie	191.07
#22 Fire/Pageus Damantus - :-	102 162 00	Sanal NAPA	379.32
#23 – Fire/Rescue Department	102,163.00	So. ME. Communications	3,795.80

Teleflex LLC         370.00         So. ME. Communications         3,150.00           Town of Arundel         300.00         Town of Waterboro         129.31           Town of Dayton         350.00         Expended         30,360.56           Verizon Wireless         647.28         Unexpended         149.44           VISA         5,060.76         Appropriation & Income         30,510.00           Walls, Joshua         25.00         Walls, Joshua         25.00           WEX Bank         6,850.79         SMHC Workwell         640.00           Witmer Assoc.         878.78         26.61         640.00           Vork County Chiefs         1,745.00         Expended         640.00           Vork County Firefighters         74.00         Unexpended         360.00           Zoll Medical         2,683.08         Appropriation & Income         1,000.00           Expended         109,333.00         Ross Corner Fire Co.         9,360.00           Unexpended on         0.00         #27 - Ross Corner Fire Co.         9,360.00           Appropriation & Income         109,330.00         Ross Corner Fire Co.         9,360.00           Unexpended         0.00         #27 - Ross Corner Fire Co.         9,360.00           Unexpen	Stryker Sales	805.20	City of Biddeford	27,081.25
Town of Arundel         300.00         Town of Waterboro         129.31           Town of Dayton         350.00         Expended         30,360.56           Verizon Wireless         647.28         Unexpended         149.44           VISA         5,060.76         Appropriation & Income         30,510.00           Walls, Joshua         25.00         Warren's Office Supplies         622.83           Weirs Motor Sales Inc.         188.55         #26—Immunizations         1,000.00           WEX Bank         6,850.79         SMHC Workwell         640.00           Witmer Assoc.         878.78         **           York County Chiefs         1,745.00         Expended         640.00           York County Firefighters         74.00         Unexpended         360.00           Zoll Medical         2,683.08         Appropriation & Income         1,000.00           Expended         0.00         #27 - Ross Corner Fire Co.         9,360.00           Unexpended         0.00         #27 - Ross Corner Fire Co.         9,360.00           Appropriation & Income         109,330.00         Ross Corner Fire Co.         9,360.00           Ware Public Safety Building         27,300.00         Unexpended         9,00.00           Use of Continge	Teleflex LLC	370.00		•
Town of Dayton	Town of Arundel	300.00		•
Town of Waterboro         50.00         Expended         30,360.56           Verizon Wireless         647.28         Unexpended         149.44           VISA         5,060.76         Appropriation & Income         30,510.00           Walls, Joshua         25.00         Verizon Micro Sales Inc.         158.55         426-Immunizations         1,000.00           WEX Bank         6,850.79         SMHC Workwell         640.00         Witner Assoc.         878.78         SMHC Workwell         640.00           York County Chiefs         1,745.00         Expended         640.00         360.00         20ll Medical         360.00         360.00         20ll Medical         360.00         40.00<	Town of Dayton	350.00		
Verizon Wireless         647.28 VISA         Unexpended Appropriation & Income         30,510.00           Walls, Joshua         25.00         Warren's Office Supplies         622.83           Weirs Motor Sales Inc.         158.55         #26—Immunizations         1.000.00           WEX Bank         6,850.79         SMHC Workwell         640.00           Wither Assoc.         878.78         York County Chiefs         1,745.00         Expended         640.00           York County Firefighters         74.00         Unexpended         360.00         201 Medical         2,683.08         Appropriation & Income         1,000.00           Expended         109,333.00         Unexpended         9,360.00         9,360.00           Appropriation & Income         109,330.00         Ross Corner Fire Co.         9,360.00           Mappropriation & Income         109,330.00         Expended         9,360.00           424 – Public Safety Building         27,300.00         Unexpended         0           Use of Contingency         (4,185.57)         Appropriation & Income         9,360.00           41fred Water District         1,783.28         Berniers Vacuum         147.90           Capital Fire Protection         516.00         #28 – Solid Waste         187,180.00		50.00	Expended	30.360.56
VISA         5,060.76         Appropriation & Income         30,510.00           Walls, Joshua         25.00         30,510.00           Warren's Office Supplies         622.83           Weirs Motor Sales Inc.         158.55         #26—Immunizations         1.000.00           WEX Bank         6,850.79         SMHC Workwell         640.00           Wittner Assoc.         878.78         Wittner Assoc.         878.78           York County Chiefs         1,745.00         Expended         640.00           York County Firefighters         74.00         Unexpended         360.00           Zoll Medical         2,683.08         Appropriation & Income         1,000.00           Expended         0.00         #27 - Ross Corner Fire Co.         9,360.00           Unexpended         0.00         #27 - Ross Corner Fire Co.         9,360.00           Appropriation & Income         109,333.00         Unexpended         9,00           Use of Contingency         (4,185.57)         Appropriation & Income         9,360.00           Hired Water District         1,783.28         Berniers Vacuum         147.90         Appropriation & Income         9,360.00           Central ME. Power         7,450.39         *Income         (17,814.34)         11,41.34 <td>Verizon Wireless</td> <td></td> <td></td> <td>•</td>	Verizon Wireless			•
Walls, Joshua         25,00           Warren's Office Supplies         622.83           Weirs Motor Sales Inc.         158.55         #26—Immunizations         1,000.00           WEX Bank         6,850.79         SMHC Workwell         640.00           Wither Assoc.         878.78         SMHC Workwell         640.00           York County Chiefs         1,745.00         Expended         360.00           Zoll Medical         2,683.08         Appropriation & Income         1,000.00           Expended         109,333.00         Unexpended         9,360.00           Appropriation & Income         109,330.00         Ross Corner Fire Co.         9,360.00           #24 - Public Safety Building         27,300.00         Unexpended         9,360.00           Jame Fire Protection         1,783.28         Berniers Vacuum         147.90           Capital Fire Protection         516.00         #28 - Solid Waste         187,180.00           Central ME. Power         7,450.39 </td <td>VISA</td> <td></td> <td>•</td> <td></td>	VISA		•	
Warren's Office Supplies         622,83           Weirs Motor Sales Inc.         158,55         #26-Immunizations         1,000,00           WEX Bank         6,850,79         SMHC Workwell         640,00           Witmer Assoc.         878,78         SMHC Workwell         640,00           York County Chiefs         1,745,00         Expended         640,00           Zorl Medical         2,683,08         Appropriation & Income         1,000,00           Expended         109,333,00         Unexpended         9,360,00           Appropriation & Income         109,330,00         Ross Corner Fire Co.         9,360,00           424 - Public Safety Building Use of Contingency         27,300,00         Unexpended         9,360,00           Use of Contingency         (4,185,57)         Appropriation & Income         9,360,00           Berniers Vacuum         147,90         Expended         9,360,00           Central ME. Power         7,450,39         *Income         (17,814,34)           Charpentier, Ray         482,55         Use of Contingency         (1,977,24)           Charpentier, Ray         482,55         Use of Contingency         (1,977,24)           Dear River Co.         6,873,09         AAA Fire Extinguisher         713,00	Walls, Joshua	•		20,210.00
Weirs Motor Sales Inc.         158.55         #26-Immunizations         1.000.00           WEX Bank         6,850.79         SMHC Workwell         640.00           Witmer Assoc.         878.78         74.00         Expended         640.00           York County Firefighters         74.00         Unexpended         360.00           Zoll Medical         2,683.08         Appropriation & Income         1,000.00           Expended         109,333.00         Unexpended         9,360.00           Unexpended         0.00         427 - Ross Corner Fire Co.         9,360.00           Appropriation & Income         109,330.00         Unexpended         0.00           Use of Contingency         (4,185.57)         Appropriation & Income         9,360.00           424 - Public Safety Building         27,300.00         Unexpended         0.00           Use of Contingency         (4,185.57)         Appropriation & Income         9,360.00           41fred Water District         1,783.28         Berniers Vacuum         147.90         Pincome         (17,814.34)           Capital Fire Protection         516.00         #28 - Solid Waste         187,180.00         Pincome         (17,814.34)           Charpentier, Ray         482.55         Use of Contingency				
WEX Bank         6,850.79         SMHC Workwell         640.00           Witmer Assoc.         878.78         York County Chiefs         1,745.00         Expended         640.00           York County Firefighters         74.00         Unexpended         360.00           Zoll Medical         109,333.00         Unexpended         1,000.00           Expended         0.00         #27 - Ross Corner Fire Co.         9,360.00           Appropriation & Income         109,330.00         Ross Corner Fire Co.         9,360.00           424 - Public Safety Building Use of Contingency         (4,185.57)         Appropriation & Income         9,360.00           424 - Public Safety Building Use of Contingency         (4,185.57)         Appropriation & Income         9,360.00           424 - Public Safety Building Use of Contingency         (4,185.57)         Appropriation & Income         9,360.00           424 - Public Safety Building Use of Contingency         (4,185.57)         Appropriation & Income         9,360.00           424 - Public Safety Building Use of Contingency         (4,185.57)         Appropriation & Income         9,360.00           425 - Sublic Waste Use of Contingency         (1,147.180.00         428 - Solid Waste         187,180.00           Central ME. Power Association of Contral ME. Power Association of Contral ME. Power Association of	* *		#26– Immunizations	1 000 00
Witmer Assoc.         878.78           York County Chiefs         1,745.00         Expended         640.00           York County Firefighters         74.00         Unexpended         360.00           Zoll Medical         2,683.08         Appropriation & Income         1,000.00           Expended         0.00         #27 - Ross Corner Fire Co.         9,360.00           Appropriation & Income         109,330.00         Ross Corner Fire Co.         9,360.00           424 - Public Safety Building Use of Contingency         (4,185.57)         Appropriation & Income         9,360.00           48 Berniers Vacuum         147.90         Appropriation & Income         9,360.00           48 Berniers Vacuum         147.90         Appropriation & Income         9,360.00           Central ME. Power         7,450.39         *Income         (17,814.34)           Charpentier, Ray         482.55         Use of Contingency         (1,977.24)           Dead River Co.         6,873.09         AAA Fire Extinguisher         713.00           Deering Lumber         70.89         Atlantic Recycling         12,982.10           Door Services Inc.         1,147.13         BDS Waste Disposal         954.00           GONETSPEED         286.94         Bodwell Jr, Robert         8,10				
York County Chiefs         1,745.00         Expended         640.00           York County Firefighters         74.00         Unexpended         360.00           Zoll Medical         2,683.08         Appropriation & Income         1,000.00           Expended         109,333.00         Expended         9,360.00           Unexpended         0.00         #27 - Ross Corner Fire Co.         9,360.00           Appropriation & Income         109,330.00         Ross Corner Fire Co.         9,360.00           #24 - Public Safety Building         27,300.00         Unexpended         .00           Use of Contingency         (4,185.57)         Appropriation & Income         9,360.00           Use of Contingency         (4,185.57)         Appropriation & Income         9,360.00           Alfred Water District         1,783.28         Berniers Vacuum         147.90           Capital Fire Protection         516.00         #28 - Solid Waste         187,180.00           Central ME. Power         7,450.39         *Income         (17,814.34)           Charpentier, Ray         482.55         Use of Contingency         (1,977.24)           Dead River Co.         6,873.09         AAA Fire Extinguisher         713.00           Deering Lumber         70.89         Atl		·	Sivilia Workwan	010.00
York County Firefighters         74,00         Unexpended         360,00           Zoll Medical         2,683,08         Appropriation & Income         1,000,00           Expended         109,333,00         Unexpended         9,360,00           Appropriation & Income         109,330,00         Ross Corner Fire Co.         9,360,00           #24 - Public Safety Building         27,300,00         Unexpended         ,00           Use of Contingency         (4,185,57)         Appropriation & Income         9,360,00           Alfred Water District         1,783,28         Berniers Vacuum         147,90           Capital Fire Protection         516,00         #28 - Solid Waste         187,180,00           Central ME. Power         7,450,39         *Income         (17,814,34)           Charpentier, Ray         482,55         Use of Contingency         (1,977,24)           Dead River Co.         6,873,09         AAA Fire Extinguisher         713,00           Deering Lumber         70.89         Aldantic Recycling         12,982,10           BOON Services Inc.         1,147,13         BDS Waste Disposal         954,00           GONETSPEED         286,94         Bodwell Jr, Robert         8,100,00           GOWETSYstems         388,24         Central ME			Expended	640.00
Zoll Medical   2,683.08   Appropriation & Income   1,000.00	•	•		
Expended	• •		•	
Unexpended Appropriation & Income         0.00 109,330.00         #27 - Ross Corner Fire Co.         9,360.00           Appropriation & Income         109,330.00         Ross Corner Fire Co.         9,360.00           #24 - Public Safety Building Use of Contingency Alfred Water District 1,783.28         Lyse of Contingency (4,185.57)         Appropriation & Income 9,360.00           Alfred Water District 2 1,783.28         The Protection 147.90         The Protection 147.90         The Protection 147.90           Capital Fire Protection 516.00         #28 - Solid Waste 187.180.00         (17,814.34)           Central ME. Power 7,450.39         *Income (17,814.34)           Charpentier, Ray 482.55         Use of Contingency (1,977.24)           Dead River Co. 6,873.09         AAA Fire Extinguisher 713.00           Deering Lumber 70.89         Atlantic Recycling 12,982.10           Door Services Inc. 1,147.13         BDS Waste Disposal 954.00           GONETSPEED 286.94         Bodwell Jr, Robert 8,100.00           Gowen Power Systems 388.24         Central ME. Power 4,631.47           JP Pest Services 715.16         CPRC Recycling, LLC 1,317.50           Normand Electric, Inc. 551.00         Dochtermann, Steven 58.24           Overhead Doors 349.26         GONETSPEED 85.56           Plummer's Ace Hardware 1,342.74         Holt, Fred 105.40           Ricker, Melanie 174.		2,003.00	repropriation & meeme	1,000.00
Expended   9,360.00   Ross Corner Fire Co.   9,360.00   #24 - Public Safety Building   27,300.00   Unexpended   0,00   Unexpended   0,00   Unexpended   0,00   Unexpended   0,00   Alfred Water District   1,783.28   Berniers Vacuum   147.90   Expended   147.90   Exp	Expended	109,333.00		
Appropriation & Income   109,330.00   Ross Corner Fire Co.   9,360.00	Unexpended	0.00	#27 – Ross Corner Fire Co.	9,360.00
#24 - Public Safety Building         27,300.00         Unexpended         .00           Use of Contingency         (4,185.57)         Appropriation & Income         9,360.00           Alfred Water District         1,783.28         Franciscon Sanal NAPA         147.90           Capital Fire Protection         516.00         #28 - Solid Waste         187,180.00           Central ME. Power         7,450.39         *Income         (17,814.34)           Charpentier, Ray         482.55         Use of Contingency         (1,977.24)           Dead River Co.         6,873.09         AAA Fire Extinguisher         713.00           Deering Lumber         70.89         Atlantic Recycling         12,982.10           Door Services Inc.         1,147.13         BDS Waste Disposal         954.00           GONETSPEED         286.94         Bodwell Jr, Robert         8,100.00           Gowen Power Systems         388.24         Central ME. Power         4,631.47           JP Pest Services         715.16         CPRC Recycling, LLC         1,317.50           Normand Electric, Inc.         551.00         Dochtermann, Steven         58,24           Otelco         870.67         ecomaine         53,250.61           Overhead Doors         349.26         GONETSPEED <td>Appropriation &amp; Income</td> <td>109,330.00</td> <td>Ross Corner Fire Co.</td> <td></td>	Appropriation & Income	109,330.00	Ross Corner Fire Co.	
#24 - Public Safety Building         27,300.00         Unexpended         .00           Use of Contingency         (4,185.57)         Appropriation & Income         9,360.00           Alfred Water District         1,783.28         Franciscon Sanal NAPA         147.90           Capital Fire Protection         516.00         #28 - Solid Waste         187,180.00           Central ME. Power         7,450.39         *Income         (17,814.34)           Charpentier, Ray         482.55         Use of Contingency         (1,977.24)           Dead River Co.         6,873.09         AAA Fire Extinguisher         713.00           Deering Lumber         70.89         Atlantic Recycling         12,982.10           Door Services Inc.         1,147.13         BDS Waste Disposal         954.00           GONETSPEED         286.94         Bodwell Jr, Robert         8,100.00           Gowen Power Systems         388.24         Central ME. Power         4,631.47           JP Pest Services         715.16         CPRC Recycling, LLC         1,317.50           Normand Electric, Inc.         551.00         Dochtermann, Steven         58,24           Otelco         870.67         ecomaine         53,250.61           Overhead Doors         349.26         GONETSPEED <td></td> <td></td> <td></td> <td></td>				
Use of Contingency         (4,185.57)         Appropriation & Income         9,360.00           Alfred Water District         1,783.28         Berniers Vacuum         147.90           Capital Fire Protection         516.00         #28 – Solid Waste         187,180.00           Central ME. Power         7,450.39         *Income         (17,814.34)           Charpentier, Ray         482.55         Use of Contingency         (1,977.24)           Dead River Co.         6,873.09         AAA Fire Extinguisher         713.00           Deering Lumber         70.89         Atlantic Recycling         12,982.10           Door Services Inc.         1,147.13         BDS Waste Disposal         954.00           GONETSPEED         286.94         Bodwell Jr. Robert         8,100.00           Gowen Power Systems         388.24         Central ME. Power         4,631.47           JP Pest Services         715.16         CPRC Recycling, LLC         1,317.50           Normand Electric, Inc.         551.00         Dochtermann, Steven         58.24           Otelco         870.67         ecomaine         53,250.61           Overhead Doors         349.26         GONETSPEED         85.56           Plummer's Ace Hardware         1,342.74         Holt, Fred	1/04 D 11' C C . D '11'	27 200 00	-	•
Alfred Water District 1,783.28 Berniers Vacuum 147.90 Capital Fire Protection 516.00 #28 – Solid Waste 187,180.00 Central ME. Power 7,450.39 *Income (17,814.34) Charpentier, Ray 482.55 Use of Contingency (1,977.24) Dead River Co. 6,873.09 AAA Fire Extinguisher 713.00 Deering Lumber 70.89 Atlantic Recycling 12,982.10 Door Services Inc. 1,147.13 BDS Waste Disposal 954.00 GONETSPEED 286.94 Bodwell Jr, Robert 8,100.00 Gowen Power Systems 388.24 Central ME. Power 4,631.47 JP Pest Services 715.16 CPRC Recycling, LLC 1,317.50 Normand Electric, Inc. 551.00 Dochtermann, Steven 58.24 Otelco 870.67 ecomaine 53,250.61 Overhead Doors 349.26 GONETSPEED 85.56 Plummer's Ace Hardware 1,342.74 Holt, Fred 105.40 Ricker, Melanie 174.30 J.G. Lord Excavation LLC 4,060.00 Sanford Flooring 7,015.30 Jeffrey A. Simpson, Inc. 7,077.00 Sanal NAPA 119.43 JP Pest Services 501.60 Superior Energy 409.75 Kustom Installation 125.00 VISA 55.25 LA Lawn Care 860.00 Warren's Office Supplies 736.30 Lavertu Bros. Property 400.00 Low's Variety 642.85 Expended 31,485.57 MB Tractor 3,564.20 Unexpended 0.00 M.R.R.A. 2,249.50 Appropriation & Income 31,485.57 North Coast Services LLC 431.74 Otelco 229.08 Pine Tree Waste 50,105.02			•	
Berniers Vacuum			Appropriation & Income	9,360.00
Capital Fire Protection         516.00         #28 - Solid Waste         187,180.00           Central ME. Power         7,450.39         *Income         (17,814.34)           Charpentier, Ray         482.55         Use of Contingency         (1,977.24)           Dead River Co.         6,873.09         AAA Fire Extinguisher         713.00           Deering Lumber         70.89         Atlantic Recycling         12,982.10           Door Services Inc.         1,147.13         BDS Waste Disposal         954.00           GONETSPEED         286.94         Bodwell Jr, Robert         8,100.00           Gowen Power Systems         388.24         Central ME. Power         4,631.47           JP Pest Services         715.16         CPRC Recycling, LLC         1,317.50           Normand Electric, Inc.         551.00         Dochtermann, Steven         58.24           Otelco         870.67         ecomaine         53,250.61           Overhead Doors         349.26         GONETSPEED         85.56           Plummer's Ace Hardware         1,342.74         Holt, Fred         105.40           Ricker, Melanie         174.30         J.G. Lord Excavation LLC         4,060.00           Sanal NAPA         119.43         JP Pest Services         501.60		•		
Central ME. Power         7,450.39         *Income         (17,814.34)           Charpentier, Ray         482.55         Use of Contingency         (1,977.24)           Dead River Co.         6,873.09         AAA Fire Extinguisher         713.00           Deering Lumber         70.89         Atlantic Recycling         12,982.10           Door Services Inc.         1,147.13         BDS Waste Disposal         954.00           GONETSPEED         286.94         Bodwell Jr, Robert         8,100.00           Gowen Power Systems         388.24         Central ME. Power         4,631.47           JP Pest Services         715.16         CPRC Recycling, LLC         1,317.50           Normand Electric, Inc.         551.00         Dochtermann, Steven         58.24           Otelco         870.67         ecomaine         53,250.61           Overhead Doors         349.26         GONETSPEED         85.56           Plummer's Ace Hardware         1,342.74         Holt, Fred         105.40           Ricker, Melanie         174.30         J.G. Lord Excavation LLC         4,060.00           Sanford Flooring         7,015.30         Jeffrey A. Simpson, Inc.         7,077.00           Sanal NAPA         119.43         JP Pest Services         501.60			W20 0 11 1 777	
Charpentier, Ray         482.55         Use of Contingency         (1,977.24)           Dead River Co.         6,873.09         AAA Fire Extinguisher         713.00           Deering Lumber         70.89         Atlantic Recycling         12,982.10           Door Services Inc.         1,147.13         BDS Waste Disposal         954.00           GONETSPEED         286.94         Bodwell Jr, Robert         8,100.00           Gowen Power Systems         388.24         Central ME. Power         4,631.47           JP Pest Services         715.16         CPRC Recycling, LLC         1,317.50           Normand Electric, Inc.         551.00         Dochtermann, Steven         58.24           Otelco         870.67         ecomaine         53,250.61           Overhead Doors         349.26         GONETSPEED         85.56           Plummer's Ace Hardware         1,342.74         Holt, Fred         105.40           Ricker, Melanie         174.30         J.G. Lord Excavation LLC         4,060.00           Sanford Flooring         7,015.30         Jeffrey A. Simpson, Inc.         7,077.00           Sanal NAPA         119.43         JP Pest Services         501.60           Superior Energy         409.75         Kustom Installation         125.00 <td>-</td> <td></td> <td></td> <td></td>	-			
Dead River Co.         6,873.09         AAA Fire Extinguisher         713.00           Deering Lumber         70.89         Atlantic Recycling         12,982.10           Door Services Inc.         1,147.13         BDS Waste Disposal         954.00           GONETSPEED         286.94         Bodwell Jr, Robert         8,100.00           Gowen Power Systems         388.24         Central ME. Power         4,631.47           JP Pest Services         715.16         CPRC Recycling, LLC         1,317.50           Normand Electric, Inc.         551.00         Dochtermann, Steven         58.24           Otelco         870.67         ecomaine         53,250.61           Overhead Doors         349.26         GONETSPEED         85.56           Plummer's Ace Hardware         1,342.74         Holt, Fred         105.40           Ricker, Melanie         174.30         J.G. Lord Excavation LLC         4,060.00           Sanford Flooring         7,015.30         Jeffrey A. Simpson, Inc.         7,077.00           Sanal NAPA         119.43         JP Pest Services         501.60           Superior Energy         409.75         Kustom Installation         125.00           VISA         55.25         LA Lawn Care         860.00		•		
Deering Lumber         70.89         Atlantic Recycling         12,982.10           Door Services Inc.         1,147.13         BDS Waste Disposal         954,00           GONETSPEED         286.94         Bodwell Jr, Robert         8,100.00           Gowen Power Systems         388.24         Central ME. Power         4,631.47           JP Pest Services         715.16         CPRC Recycling, LLC         1,317.50           Normand Electric, Inc.         551.00         Dochtermann, Steven         58.24           Otelco         870.67         ecomaine         53,250.61           Overhead Doors         349.26         GONETSPEED         85.56           Plummer's Ace Hardware         1,342.74         Holt, Fred         105.40           Ricker, Melanie         174.30         J.G. Lord Excavation LLC         4,060.00           Sanford Flooring         7,015.30         Jeffrey A. Simpson, Inc.         7,077.00           Sanal NAPA         119.43         JP Pest Services         501.60           Superior Energy         409.75         Kustom Installation         125.00           VISA         55.25         LA Lawn Care         860.00           Warren's Office Supplies         736.30         Lavertu Bros. Property         400.00				
Door Services Inc.         1,147.13         BDS Waste Disposal         954,00           GONETSPEED         286.94         Bodwell Jr, Robert         8,100.00           Gowen Power Systems         388.24         Central ME. Power         4,631.47           JP Pest Services         715.16         CPRC Recycling, LLC         1,317.50           Normand Electric, Inc.         551.00         Dochtermann, Steven         58.24           Otelco         870.67         ecomaine         53,250.61           Overhead Doors         349.26         GONETSPEED         85.56           Plummer's Ace Hardware         1,342.74         Holt, Fred         105.40           Ricker, Melanie         174.30         J.G. Lord Excavation LLC         4,060.00           Sanford Flooring         7,015.30         Jeffrey A. Simpson, Inc.         7,077.00           Sanal NAPA         119.43         JP Pest Services         501.60           Superior Energy         409.75         Kustom Installation         125.00           VISA         55.25         LA Lawn Care         860.00           Warren's Office Supplies         736.30         Lavertu Bros. Property         400.00           Low's Variety         642.85           Expended         0.00		•	-	
GONETSPEED         286.94         Bodwell Jr, Robert         8,100.00           Gowen Power Systems         388.24         Central ME. Power         4,631.47           JP Pest Services         715.16         CPRC Recycling, LLC         1,317.50           Normand Electric, Inc.         551.00         Dochtermann, Steven         58.24           Otelco         870.67         ecomaine         53,250.61           Overhead Doors         349.26         GONETSPEED         85.56           Plummer's Ace Hardware         1,342.74         Holt, Fred         105.40           Ricker, Melanie         174.30         J.G. Lord Excavation LLC         4,060.00           Sanford Flooring         7,015.30         Jeffrey A. Simpson, Inc.         7,077.00           Sanal NAPA         119.43         JP Pest Services         501.60           Superior Energy         409.75         Kustom Installation         125.00           VISA         55.25         LA Lawn Care         860.00           Warren's Office Supplies         736.30         Lavertu Bros. Property         400.00           Low's Variety         642.85           Expended         0.00         M.R.R.A.         2,249.50           Appropriation & Income         31,485.57 <td< td=""><td></td><td></td><td>• •</td><td>· ·</td></td<>			• •	· ·
Gowen Power Systems         388.24         Central ME. Power         4,631.47           JP Pest Services         715.16         CPRC Recycling, LLC         1,317.50           Normand Electric, Inc.         551.00         Dochtermann, Steven         58.24           Otelco         870.67         ecomaine         53,250.61           Overhead Doors         349.26         GONETSPEED         85.56           Plummer's Ace Hardware         1,342.74         Holt, Fred         105.40           Ricker, Melanie         174.30         J.G. Lord Excavation LLC         4,060.00           Sanford Flooring         7,015.30         Jeffrey A. Simpson, Inc.         7,077.00           Sanal NAPA         119.43         JP Pest Services         501.60           Superior Energy         409.75         Kustom Installation         125.00           VISA         55.25         LA Lawn Care         860.00           Warren's Office Supplies         736.30         Lavertu Bros. Property         400.00           Low's Variety         642.85           Expended         31,485.57         MB Tractor         3,564.20           Unexpended         0.00         M.R.R.A.         2,249.50           Appropriation & Income         31,485.57         Nort				
JP Pest Services         715.16         CPRC Recycling, LLC         1,317.50           Normand Electric, Inc.         551.00         Dochtermann, Steven         58.24           Otelco         870.67         ecomaine         53,250.61           Overhead Doors         349.26         GONETSPEED         85.56           Plummer's Ace Hardware         1,342.74         Holt, Fred         105.40           Ricker, Melanie         174.30         J.G. Lord Excavation LLC         4,060.00           Sanford Flooring         7,015.30         Jeffrey A. Simpson, Inc.         7,077.00           Sanal NAPA         119.43         JP Pest Services         501.60           Superior Energy         409.75         Kustom Installation         125.00           VISA         55.25         LA Lawn Care         860.00           Warren's Office Supplies         736.30         Lavertu Bros. Property         400.00           Low's Variety         642.85           Expended         31,485.57         MB Tractor         3,564.20           Unexpended         0.00         M.R.R.A.         2,249.50           Appropriation & Income         31,485.57         North Coast Services LLC         431.74           Otelco         229.08			· · · · · · · · · · · · · · · · · · ·	
Normand Electric, Inc.         551.00         Dochtermann, Steven         58.24           Otelco         870.67         ecomaine         53,250.61           Overhead Doors         349.26         GONETSPEED         85.56           Plummer's Ace Hardware         1,342.74         Holt, Fred         105.40           Ricker, Melanie         174.30         J.G. Lord Excavation LLC         4,060.00           Sanford Flooring         7,015.30         Jeffrey A. Simpson, Inc.         7,077.00           Sanal NAPA         119.43         JP Pest Services         501.60           Superior Energy         409.75         Kustom Installation         125.00           VISA         55.25         LA Lawn Care         860.00           Warren's Office Supplies         736.30         Lavertu Bros. Property         400.00           Low's Variety         642.85           Expended         31,485.57         MB Tractor         3,564.20           Unexpended         0.00         M.R.R.A.         2,249.50           Appropriation & Income         31,485.57         North Coast Services LLC         431.74           Otelco         229.08           Pine Tree Waste         50,105.02				
Otelco         870.67         ecomaine         53,250.61           Overhead Doors         349.26         GONETSPEED         85.56           Plummer's Ace Hardware         1,342.74         Holt, Fred         105.40           Ricker, Melanie         174.30         J.G. Lord Excavation LLC         4,060.00           Sanford Flooring         7,015.30         Jeffrey A. Simpson, Inc.         7,077.00           Sanal NAPA         119.43         JP Pest Services         501.60           Superior Energy         409.75         Kustom Installation         125.00           VISA         55.25         LA Lawn Care         860.00           Warren's Office Supplies         736.30         Lavertu Bros. Property         400.00           Low's Variety         642.85           Expended         31,485.57         MB Tractor         3,564.20           Unexpended         0.00         M.R.R.A.         2,249.50           Appropriation & Income         31,485.57         North Coast Services LLC         431.74           Otelco         229.08           Pine Tree Waste         50,105.02				
Overhead Doors         349.26         GONETSPEED         85.56           Plummer's Ace Hardware         1,342.74         Holt, Fred         105.40           Ricker, Melanie         174.30         J.G. Lord Excavation LLC         4,060.00           Sanford Flooring         7,015.30         Jeffrey A. Simpson, Inc.         7,077.00           Sanal NAPA         119.43         JP Pest Services         501.60           Superior Energy         409.75         Kustom Installation         125.00           VISA         55.25         LA Lawn Care         860.00           Warren's Office Supplies         736.30         Lavertu Bros. Property         400.00           Low's Variety         642.85           Expended         31,485.57         MB Tractor         3,564.20           Unexpended         0.00         M.R.R.A.         2,249.50           Appropriation & Income         31,485.57         North Coast Services LLC         431.74           Otelco         229.08           Pine Tree Waste         50,105.02			Dochtermann, Steven	
Plummer's Ace Hardware         1,342.74         Holt, Fred         105.40           Ricker, Melanie         174.30         J.G. Lord Excavation LLC         4,060.00           Sanford Flooring         7,015.30         Jeffrey A. Simpson, Inc.         7,077.00           Sanal NAPA         119.43         JP Pest Services         501.60           Superior Energy         409.75         Kustom Installation         125.00           VISA         55.25         LA Lawn Care         860.00           Warren's Office Supplies         736.30         Lavertu Bros. Property         400.00           Low's Variety         642.85           Expended         31,485.57         MB Tractor         3,564.20           Unexpended         0.00         M.R.R.A.         2,249.50           Appropriation & Income         31,485.57         North Coast Services LLC         431.74           Otelco         229.08           Pine Tree Waste         50,105.02				
Ricker, Melanie         174.30         J.G. Lord Excavation LLC         4,060.00           Sanford Flooring         7,015.30         Jeffrey A. Simpson, Inc.         7,077.00           Sanal NAPA         119.43         JP Pest Services         501.60           Superior Energy         409.75         Kustom Installation         125.00           VISA         55.25         LA Lawn Care         860.00           Warren's Office Supplies         736.30         Lavertu Bros. Property         400.00           Low's Variety         642.85           Expended         31,485.57         MB Tractor         3,564.20           Unexpended         0.00         M.R.R.A.         2,249.50           Appropriation & Income         31,485.57         North Coast Services LLC         431.74           Otelco         229.08           Pine Tree Waste         50,105.02				
Sanford Flooring         7,015.30         Jeffrey A. Simpson, Inc.         7,077.00           Sanal NAPA         119.43         JP Pest Services         501.60           Superior Energy         409.75         Kustom Installation         125.00           VISA         55.25         LA Lawn Care         860.00           Warren's Office Supplies         736.30         Lavertu Bros. Property         400.00           Low's Variety         642.85           Expended         31,485.57         MB Tractor         3,564.20           Unexpended         0.00         M.R.R.A.         2,249.50           Appropriation & Income         31,485.57         North Coast Services LLC         431.74           Otelco         229.08           Pine Tree Waste         50,105.02		-	· ·	
Sanal NAPA         119.43         JP Pest Services         501.60           Superior Energy         409.75         Kustom Installation         125.00           VISA         55.25         LA Lawn Care         860.00           Warren's Office Supplies         736.30         Lavertu Bros. Property         400.00           Low's Variety         642.85           Expended         31,485.57         MB Tractor         3,564.20           Unexpended         0.00         M.R.R.A.         2,249.50           Appropriation & Income         31,485.57         North Coast Services LLC         431.74           Otelco         229.08           Pine Tree Waste         50,105.02				4,060.00
Superior Energy         409.75         Kustom Installation         125.00           VISA         55.25         LA Lawn Care         860.00           Warren's Office Supplies         736.30         Lavertu Bros. Property         400.00           Low's Variety         642.85           Expended         31,485.57         MB Tractor         3,564.20           Unexpended         0.00         M.R.R.A.         2,249.50           Appropriation & Income         31,485.57         North Coast Services LLC         431.74           Otelco         229.08           Pine Tree Waste         50,105.02	_	•	1 ,	•
VISA         55.25         LA Lawn Care         860.00           Warren's Office Supplies         736.30         Lavertu Bros. Property         400.00           Low's Variety         642.85           Expended         31,485.57         MB Tractor         3,564.20           Unexpended         0.00         M.R.R.A.         2,249.50           Appropriation & Income         31,485.57         North Coast Services LLC         431.74           Otelco         229.08           Pine Tree Waste         50,105.02				501.60
Warren's Office Supplies         736.30         Lavertu Bros. Property Low's Variety         400.00 642.85           Expended         31,485.57         MB Tractor         3,564.20           Unexpended         0.00         M.R.R.A.         2,249.50           Appropriation & Income         31,485.57         North Coast Services LLC         431.74           Otelco         229.08           Pine Tree Waste         50,105.02				125.00
Expended         31,485.57         MB Tractor         3,564.20           Unexpended         0.00         M.R.R.A.         2,249.50           Appropriation & Income         31,485.57         North Coast Services LLC         431.74           Otelco         229.08           Pine Tree Waste         50,105.02			LA Lawn Care	860.00
Expended         31,485.57         MB Tractor         3,564.20           Unexpended         0.00         M.R.R.A.         2,249.50           Appropriation & Income         31,485.57         North Coast Services LLC         431.74           Otelco         229.08           Pine Tree Waste         50,105.02	Warren's Office Supplies	736.30	* *	
Unexpended         0.00         M.R.R.A.         2,249.50           Appropriation & Income         31,485.57         North Coast Services LLC         431.74           Otelco         229.08           Pine Tree Waste         50,105.02			•	642.85
Appropriation & Income 31,485.57 North Coast Services LLC 431.74 Otelco 229.08 Pine Tree Waste 50,105.02	<del>-</del>			3,564.20
Otelco         229.08           Pine Tree Waste         50,105.02	-			2,249.50
Pine Tree Waste 50,105.02	Appropriation & Income	31,485.57		
,				229.08
#25 - Dispatch 30,510.00 Punsky Scrap Inc. 500.00	w			-
	#25 - Dispatch	30,510.00	Punsky Scrap Inc.	500.00

Springvale Hardware	146.90		
Top Coat Paving	875.00	#34 – Plowing & Sanding	346,595.00
Treasurer, State of ME.	499.00	Seth McCoy's Trucking	346,595.00
Troiano Waste	51,625.03	, , , , , , , , , , , , , , , , , , , ,	
VISA	140.61	Expended	346,595.00
Warren's Office Supplies	741.17	Unexpended	0.00
**		Appropriation & Income	346,595.00
Expended	206,971.58	rr r	,
Unexpended	0.00		
Appropriation & Income	206,971.58	#35- Stockpile	125,000.00
		AAA Fire Extinguisher	72.20
		C.S. Lord & Son Inc.	195.00
#29- Caring Unlimited	<u>575.00</u>	Central ME. Power	451.03
Caring Unlimited	575.00	Foglio Inc.	4,468.00
g	575.00	Genest Precast	5,315.52
Expended	575.00	Hissong Ready Mix	2,938.33
Unexpended	0.00	J.G. Lord Excavation LLC	17,205.00
Appropriation & Income	575.00	Morton Salt	65,109.25
rippropriation & income	373.00	Portland Plastic Pipe	9,966.00
		The Graphics Coop	25.00
#30 – ME Health Care at Home	200.00	The Graphies Coop	25.00
ME Health Care at Home	$\frac{200.00}{200.00}$	Expended	105,745.33
THE TICUITY CATC AT TIOTHE	200.00	Unexpended	19,254.67
Expended	200.00	Appropriation & Income	125,000.00
Unexpended	0.00	Appropriation & income	123,000.00
Appropriation & Income			
Appropriation & income	200.00	#36 - Vear Round Maintenance	245 000 00
Appropriation & meome	200.00	#36 – Year Round Maintenance	<u>245,000.00</u>
		*Income	(1,616.75)
#31-Kids Free to Grow	<u>500.00</u>	*Income Bartlett Tree Experts	(1,616.75) 19,840.00
		*Income Bartlett Tree Experts C.S. Lord & Son Inc.	(1,616.75) 19,840.00 6,950.00
#31-Kids Free to Grow Kids Free to Grow	<u>500.00</u> 500.00	*Income Bartlett Tree Experts C.S. Lord & Son Inc. Carroll Materials	(1,616.75) 19,840.00 6,950.00 1,187.96
#31-Kids Free to Grow Kids Free to Grow Expended	500.00 500.00 500.00	*Income Bartlett Tree Experts C.S. Lord & Son Inc. Carroll Materials Dayton Sand & Gravel	(1,616.75) 19,840.00 6,950.00 1,187.96 7,400.30
#31-Kids Free to Grow Kids Free to Grow Expended Unexpended	500.00 500.00 500.00 0.00	*Income Bartlett Tree Experts C.S. Lord & Son Inc. Carroll Materials Dayton Sand & Gravel Gorham Sand & Gravel	(1,616.75) 19,840.00 6,950.00 1,187.96 7,400.30 1,854.00
#31-Kids Free to Grow Kids Free to Grow Expended	500.00 500.00 500.00	*Income Bartlett Tree Experts C.S. Lord & Son Inc. Carroll Materials Dayton Sand & Gravel Gorham Sand & Gravel Hissong Ready Mix	(1,616.75) 19,840.00 6,950.00 1,187.96 7,400.30 1,854.00 1,455.72
#31-Kids Free to Grow Kids Free to Grow Expended Unexpended	500.00 500.00 500.00 0.00	*Income Bartlett Tree Experts C.S. Lord & Son Inc. Carroll Materials Dayton Sand & Gravel Gorham Sand & Gravel Hissong Ready Mix J.G. Lord Excavation LLC	(1,616.75) 19,840.00 6,950.00 1,187.96 7,400.30 1,854.00 1,455.72 179,758.67
#31-Kids Free to Grow Kids Free to Grow Expended Unexpended Appropriation & Income	500.00 500.00 500.00 0.00 500.00	*Income Bartlett Tree Experts C.S. Lord & Son Inc. Carroll Materials Dayton Sand & Gravel Gorham Sand & Gravel Hissong Ready Mix J.G. Lord Excavation LLC Jeffrey A. Simpson, Inc.	(1,616.75) 19,840.00 6,950.00 1,187.96 7,400.30 1,854.00 1,455.72 179,758.67 237.75
#31-Kids Free to Grow Kids Free to Grow Expended Unexpended Appropriation & Income  #32 – So. ME. Agency on Aging	500.00 500.00 500.00 0.00 500.00	*Income Bartlett Tree Experts C.S. Lord & Son Inc. Carroll Materials Dayton Sand & Gravel Gorham Sand & Gravel Hissong Ready Mix J.G. Lord Excavation LLC Jeffrey A. Simpson, Inc. LA Lawn Care	(1,616.75) 19,840.00 6,950.00 1,187.96 7,400.30 1,854.00 1,455.72 179,758.67 237.75 1,445.00
#31-Kids Free to Grow Kids Free to Grow Expended Unexpended Appropriation & Income	500.00 500.00 500.00 0.00 500.00	*Income Bartlett Tree Experts C.S. Lord & Son Inc. Carroll Materials Dayton Sand & Gravel Gorham Sand & Gravel Hissong Ready Mix J.G. Lord Excavation LLC Jeffrey A. Simpson, Inc. LA Lawn Care Perma-Line Corp	(1,616.75) 19,840.00 6,950.00 1,187.96 7,400.30 1,854.00 1,455.72 179,758.67 237.75 1,445.00 767.00
#31-Kids Free to Grow Kids Free to Grow Expended Unexpended Appropriation & Income  #32 – So. ME. Agency on Aging So. ME. Agency on Aging	500.00 500.00 500.00 0.00 500.00 1,400.00 1,400.00	*Income Bartlett Tree Experts C.S. Lord & Son Inc. Carroll Materials Dayton Sand & Gravel Gorham Sand & Gravel Hissong Ready Mix J.G. Lord Excavation LLC Jeffrey A. Simpson, Inc. LA Lawn Care Perma-Line Corp Pike Industries	(1,616.75) 19,840.00 6,950.00 1,187.96 7,400.30 1,854.00 1,455.72 179,758.67 237.75 1,445.00 767.00 1,962.28
#31-Kids Free to Grow Kids Free to Grow Expended Unexpended Appropriation & Income  #32 – So. ME. Agency on Aging So. ME. Agency on Aging Expended	500.00 500.00 500.00 0.00 500.00 3 1,400.00 1,400.00	*Income Bartlett Tree Experts C.S. Lord & Son Inc. Carroll Materials Dayton Sand & Gravel Gorham Sand & Gravel Hissong Ready Mix J.G. Lord Excavation LLC Jeffrey A. Simpson, Inc. LA Lawn Care Perma-Line Corp Pike Industries Poirier Guidelines	(1,616.75) 19,840.00 6,950.00 1,187.96 7,400.30 1,854.00 1,455.72 179,758.67 237.75 1,445.00 767.00 1,962.28 6,444.77
#31-Kids Free to Grow Kids Free to Grow Expended Unexpended Appropriation & Income  #32 – So. ME. Agency on Aging So. ME. Agency on Aging Expended Unexpended	500.00 500.00 500.00 500.00 500.00 1,400.00 1,400.00 0.00	*Income Bartlett Tree Experts C.S. Lord & Son Inc. Carroll Materials Dayton Sand & Gravel Gorham Sand & Gravel Hissong Ready Mix J.G. Lord Excavation LLC Jeffrey A. Simpson, Inc. LA Lawn Care Perma-Line Corp Pike Industries Poirier Guidelines Portland Plastic Pipe	(1,616.75) 19,840.00 6,950.00 1,187.96 7,400.30 1,854.00 1,455.72 179,758.67 237.75 1,445.00 767.00 1,962.28 6,444.77 2,445.66
#31-Kids Free to Grow Kids Free to Grow Expended Unexpended Appropriation & Income  #32 – So. ME. Agency on Aging So. ME. Agency on Aging Expended	500.00 500.00 500.00 0.00 500.00 3 1,400.00 1,400.00	*Income Bartlett Tree Experts C.S. Lord & Son Inc. Carroll Materials Dayton Sand & Gravel Gorham Sand & Gravel Hissong Ready Mix J.G. Lord Excavation LLC Jeffrey A. Simpson, Inc. LA Lawn Care Perma-Line Corp Pike Industries Poirier Guidelines Portland Plastic Pipe Springvale Hardware	(1,616.75) 19,840.00 6,950.00 1,187.96 7,400.30 1,854.00 1,455.72 179,758.67 237.75 1,445.00 767.00 1,962.28 6,444.77 2,445.66 153.67
#31-Kids Free to Grow Kids Free to Grow Expended Unexpended Appropriation & Income  #32 – So. ME. Agency on Aging So. ME. Agency on Aging Expended Unexpended	500.00 500.00 500.00 500.00 500.00 1,400.00 1,400.00 0.00	*Income Bartlett Tree Experts C.S. Lord & Son Inc. Carroll Materials Dayton Sand & Gravel Gorham Sand & Gravel Hissong Ready Mix J.G. Lord Excavation LLC Jeffrey A. Simpson, Inc. LA Lawn Care Perma-Line Corp Pike Industries Poirier Guidelines Portland Plastic Pipe Springvale Hardware The Graphics Coop	(1,616.75) 19,840.00 6,950.00 1,187.96 7,400.30 1,854.00 1,455.72 179,758.67 237.75 1,445.00 767.00 1,962.28 6,444.77 2,445.66 153.67 150.00
#31-Kids Free to Grow Kids Free to Grow Expended Unexpended Appropriation & Income  #32 – So. ME. Agency on Aging So. ME. Agency on Aging Expended Unexpended Unexpended Appropriation & Income	500.00 500.00 500.00 0.00 500.00 1,400.00 1,400.00 1,400.00 1,400.00	*Income Bartlett Tree Experts C.S. Lord & Son Inc. Carroll Materials Dayton Sand & Gravel Gorham Sand & Gravel Hissong Ready Mix J.G. Lord Excavation LLC Jeffrey A. Simpson, Inc. LA Lawn Care Perma-Line Corp Pike Industries Poirier Guidelines Portland Plastic Pipe Springvale Hardware The Graphics Coop Top Coat Paving	(1,616.75) 19,840.00 6,950.00 1,187.96 7,400.30 1,854.00 1,455.72 179,758.67 237.75 1,445.00 767.00 1,962.28 6,444.77 2,445.66 153.67 150.00 14,149.50
#31-Kids Free to Grow Kids Free to Grow Kids Free to Grow Expended Unexpended Appropriation & Income  #32 – So. ME. Agency on Aging So. ME. Agency on Aging Expended Unexpended Appropriation & Income	500.00 500.00 500.00 500.00 500.00 1,400.00 1,400.00 1,400.00 1,400.00	*Income Bartlett Tree Experts C.S. Lord & Son Inc. Carroll Materials Dayton Sand & Gravel Gorham Sand & Gravel Hissong Ready Mix J.G. Lord Excavation LLC Jeffrey A. Simpson, Inc. LA Lawn Care Perma-Line Corp Pike Industries Poirier Guidelines Portland Plastic Pipe Springvale Hardware The Graphics Coop	(1,616.75) 19,840.00 6,950.00 1,187.96 7,400.30 1,854.00 1,455.72 179,758.67 237.75 1,445.00 767.00 1,962.28 6,444.77 2,445.66 153.67 150.00
#31-Kids Free to Grow Kids Free to Grow Expended Unexpended Appropriation & Income  #32 – So. ME. Agency on Aging So. ME. Agency on Aging Expended Unexpended Unexpended Appropriation & Income	500.00 500.00 500.00 0.00 500.00 1,400.00 1,400.00 1,400.00 1,400.00	*Income Bartlett Tree Experts C.S. Lord & Son Inc. Carroll Materials Dayton Sand & Gravel Gorham Sand & Gravel Hissong Ready Mix J.G. Lord Excavation LLC Jeffrey A. Simpson, Inc. LA Lawn Care Perma-Line Corp Pike Industries Poirier Guidelines Portland Plastic Pipe Springvale Hardware The Graphics Coop Top Coat Paving Town of Wells	(1,616.75) 19,840.00 6,950.00 1,187.96 7,400.30 1,854.00 1,455.72 179,758.67 237.75 1,445.00 767.00 1,962.28 6,444.77 2,445.66 153.67 150.00 14,149.50 341.46
#31-Kids Free to Grow Kids Free to Grow Kids Free to Grow Expended Unexpended Appropriation & Income  #32 – So. ME. Agency on Aging So. ME. Agency on Aging Expended Unexpended Appropriation & Income  #33 – York Cty. Comm. Action York Cty. Comm. Action	500.00 500.00 500.00 0.00 500.00 1,400.00 1,400.00 1,400.00 1,400.00 1,000.00 1,000.00	*Income Bartlett Tree Experts C.S. Lord & Son Inc. Carroll Materials Dayton Sand & Gravel Gorham Sand & Gravel Hissong Ready Mix J.G. Lord Excavation LLC Jeffrey A. Simpson, Inc. LA Lawn Care Perma-Line Corp Pike Industries Poirier Guidelines Portland Plastic Pipe Springvale Hardware The Graphics Coop Top Coat Paving Town of Wells  Expended	(1,616.75) 19,840.00 6,950.00 1,187.96 7,400.30 1,854.00 1,455.72 179,758.67 237.75 1,445.00 767.00 1,962.28 6,444.77 2,445.66 153.67 150.00 14,149.50 341.46
#31-Kids Free to Grow Kids Free to Grow Kids Free to Grow Expended Unexpended Appropriation & Income  #32 – So. ME. Agency on Aging So. ME. Agency on Aging Expended Unexpended Appropriation & Income  #33 – York Cty. Comm. Action York Cty. Comm. Action Expended	500.00 500.00 500.00 0.00 500.00 1,400.00 1,400.00 1,400.00 1,000.00 1,000.00	*Income Bartlett Tree Experts C.S. Lord & Son Inc. Carroll Materials Dayton Sand & Gravel Gorham Sand & Gravel Hissong Ready Mix J.G. Lord Excavation LLC Jeffrey A. Simpson, Inc. LA Lawn Care Perma-Line Corp Pike Industries Poirier Guidelines Portland Plastic Pipe Springvale Hardware The Graphics Coop Top Coat Paving Town of Wells  Expended Unexpended	(1,616.75) 19,840.00 6,950.00 1,187.96 7,400.30 1,854.00 1,455.72 179,758.67 237.75 1,445.00 767.00 1,962.28 6,444.77 2,445.66 153.67 150.00 14,149.50 341.46  246,543.74 73.01
#31-Kids Free to Grow Kids Free to Grow Kids Free to Grow Expended Unexpended Appropriation & Income  #32 – So. ME. Agency on Aging So. ME. Agency on Aging Expended Unexpended Appropriation & Income  #33 – York Cty. Comm. Action York Cty. Comm. Action Expended Unexpended Unexpended	500.00 500.00 500.00 0.00 500.00 1,400.00 1,400.00 1,400.00 1,000.00 1,000.00 1,000.00 0.00	*Income Bartlett Tree Experts C.S. Lord & Son Inc. Carroll Materials Dayton Sand & Gravel Gorham Sand & Gravel Hissong Ready Mix J.G. Lord Excavation LLC Jeffrey A. Simpson, Inc. LA Lawn Care Perma-Line Corp Pike Industries Poirier Guidelines Portland Plastic Pipe Springvale Hardware The Graphics Coop Top Coat Paving Town of Wells  Expended	(1,616.75) 19,840.00 6,950.00 1,187.96 7,400.30 1,854.00 1,455.72 179,758.67 237.75 1,445.00 767.00 1,962.28 6,444.77 2,445.66 153.67 150.00 14,149.50 341.46
#31-Kids Free to Grow Kids Free to Grow Kids Free to Grow Expended Unexpended Appropriation & Income  #32 – So. ME. Agency on Aging So. ME. Agency on Aging Expended Unexpended Appropriation & Income  #33 – York Cty. Comm. Action York Cty. Comm. Action Expended	500.00 500.00 500.00 0.00 500.00 1,400.00 1,400.00 1,400.00 1,000.00 1,000.00	*Income Bartlett Tree Experts C.S. Lord & Son Inc. Carroll Materials Dayton Sand & Gravel Gorham Sand & Gravel Hissong Ready Mix J.G. Lord Excavation LLC Jeffrey A. Simpson, Inc. LA Lawn Care Perma-Line Corp Pike Industries Poirier Guidelines Portland Plastic Pipe Springvale Hardware The Graphics Coop Top Coat Paving Town of Wells  Expended Unexpended	(1,616.75) 19,840.00 6,950.00 1,187.96 7,400.30 1,854.00 1,455.72 179,758.67 237.75 1,445.00 767.00 1,962.28 6,444.77 2,445.66 153.67 150.00 14,149.50 341.46  246,543.74 73.01

C.S. Lord & Son Inc.	3,630.00		
Dayton Sand & Gravel	427,169.61	Expended	0.00
J.G. Lord Excavation LLC	15,930.00	Unexpended	5,000.00
		Appropriation & Income	5,000.00
Expended	446,729.61	• •	ŕ
Unexpended	3,270.39		
		#43 – Cemeteries & Mowing	<u>6,180.00</u>
		Use of Contingency	(2,081.40)
#39 – Park & Rec Programs	<u>14,028.00</u>	LA Lawn Care	4,730.00
*Income	(230.25)	Lavertu Bros. Property	3,531.40
A-1 Environmental	975.00		
AAA Fire Extinguisher	67.95	Expended	8,261.40
Alfred Water Distrist	92.82	Unexpended	0.00
Central ME. Power	704.48	Appropriation & Income	8,261.40
Currier, Dean	73.70		
Hallstrom, Clifton	126.36		
Holt, Fred	192.81	#44 – Field Care	<u>2,900.00</u>
J.G. Lord Excavation LLC	1,255.00	Use of Contingency	(596.14)
Jeffrey A. Simpson, Inc.	396.00	Bartlett Tree Experts	500.00
Kennedy, Deniel	117.60	TruGreen Commercial	2,996.14
LA Lawn Care	1,978.00		
Lavertu Bros. Property	3,200.00	Expended	3,496.14
Manship, Meghan	458.81	Unexpended	0.00
Normand Electric	1,848.50	Appropriation & Income	3,496.14
VISA	1,661.85		
Warren's Office Supplies	102.29	#45 G	
English de d	12.051.17	#45 – General Assistance	6,000.00
Expended	13,251.17	*Income	(1,891.18)
Unexpended	1,007.08	Bibber Memorial	1,025.00
Appropriation & Income	14,258.25	Hannaford	24.12
		Hazel Dell Limited	752.00
#40 Shakar Valley Sna	006.00	ME. Welfare Directors	130.00
#40 – Shaker Valley Sno	906.00	Realty Resources Mgmt.	649.00
Shaker Valley Sno-Travelers	906.00	Francis de d	2.500.12
Expended	906.00	Expended	2,580.12
Unexpended	0.00	Unexpended	5,311.06
Appropriation & Income	906.00	Appropriation & Income	7,891.18
Appropriation & meome	900.00		
		#46 – Parsons Library	20,010.00
#41 – Brothers Beach	<u>575.00</u>	AAA Fire Extinguisher	362.45
*Income	(250.00)	Alfred Water District	513.84
J.G. Lord Excavation LLC	300.00	Baker & Taylor Books	2,925.82
Pine Tree Waste	225.00	Buck, Paul	200.00
The Hotel	223.00	Central ME. Power	2,554.87
Expended	525.00	Chewonki	351.00
Unexpended	300.00	Collaborative Summer	37.25
Appropriation & Income	825.00	Dead River Co.	3,820.91
r to the second of the second	5.2.00	Demco	309.43
		Faronics	57.76
#42- Alfred Festival	5,000.00	GONETSPEED	67.10
			07.10

Holt, Fred	58.00	R & R Oil	3,181.78
Lavertu Bros. Property	1,600.00	Top It Off Oil	477.38
Motion Picture	142.24		
New England Electic	110.00	Expended	15,021.42
NorthEast Electrical	17.24	Unexpended	10,121.84
Otelco	308.01	Appropriation & Income	25,143.26
Rice, Ed	200.00	rappropriation of the onio	20,113120
Seacoast Security	372.00	Fields & Facilities	388.06
Smitty's Entertainment	200.00	*Income	(3,409.12)
Southworth Planetarium	150.00		
		SiteOne Landscapes	1,510.88
Springvale Hardware	299.35	So. ME. Mosquito	580.00
Staples – Credit Plan	49.45	TruGreen Commercial	819.42
Steele, Lee	250.00		
SYNCB/Amazon	1,749.43	Expended	2,910.30
Turk, Isabel	60.00	Unexpended	886.88
VISA	2,953.37	Appropriation & Income	3,797.18
W.A.S. Consulting	170.00	11 1	,
Zulueta, Dominique	120.48		
	120.10		
Expended	20,010.00		
Unexpended	0.00		
-			
Appropriation & Income	20,010.00		
#48 – 2019 Service Truck	<u>14,172.00</u>		
Gorham Leasing	14,171.92		
Expended	14,171.92		
Unexpended	.08		
Appropriation & Income	14,172.00		
r r r	1 1,172100		
# 49 - SCBA Lease	41,121.00		
Tax-Exempt Leasing	$\frac{41,121.00}{41,120.08}$		
rax-Exempt Leasing	41,120.08		
<b>.</b>			
Expended	41,120.48		
Unexpended	.52		
Appropriation & Income	41,121.00		
Fueling February	12,545.92		
*Income	(12,597.34)		
Alfred Oil	8,583.69		
Bodwell, Robert	320.00		
Champagne's Energy	1,019.76		
D & J Home & Hearth	•		
	289.00		
Dear River Co.	414.88		
Eagle Oil	368.62		
Hallstrom, Clifton	298.64		
Holt, Fred	67.67		



# **VALUATION OF THE TOWN OF ALFRED**

### 2021 BREAKDOWN OF ASSESSMENTS

2021 TAX RATE per \$1,000.00 -- \$17.25

Α	SS	ES	SI	ΛE	N٦	rs.
_	-			"		<b>.</b>

LAND & BUILDINGS

\$272,224,692.00

PERSONAL PROPERTY \$ 6,020,154.00

Sub Total

\$278,244,846.00

MAINE HOMESTEAD EXEMPTION

\$ 13,974,205.00

**BETE EXEMPTION** 

\$ 230,831.00

Total

\$292,449,882.00

#### APPROPRIATIONS:

R.S.U #57

3,290,856.00

MUNICIPAL

2,530,773.00

COUNTY

\$ 169,659.55

Total

5,991,288.55

#### LESS ESTIMATED REVENUES.

STATE REVENUES

\$ 275,000.00

OTHER REVENUES

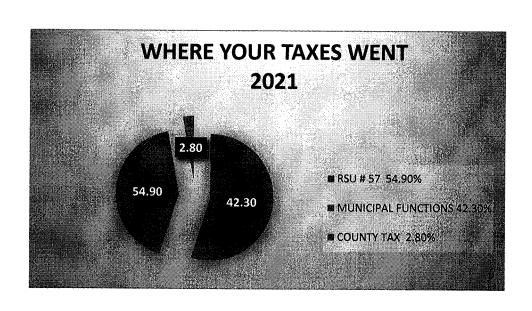
\$ 765,000.00

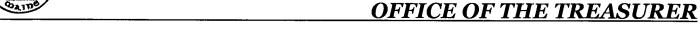
Total

1,040,000.00

#### **NET TO BE RAISED BY TAXES:**

\$4,951,288.55





#### Annual Report For the Year Ended June 30, 2022

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, 2022

Assets			
	Cash & Investments	1,289,955.32	
	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	413.26	
	Taxes Receivable 2015	1,721.06	
	Taxes Receivable 2016	2,013.04	
	Taxes Receivable 2017	4,272.70	
	Taxes Receivable 2018	4,291.41	
	Taxes Receivable 2019	4,819.13	
	Taxes Receivable 2020	27,860.21	
	Taxes Receivable 2021	125,092.27	
	Accounts Receivable	90,815.56	
	Tax Acquired Property	6,289.69	
	Prepaid Expenses	5,696.16	
	Inventory	27,619.00	
Total Assets	•		1,593,882.15
Liabilities			
	Accounts Payable	129,005.96	
	Deferred Tax Revenue	87,811.60	
	Deferred Rescue Revenue	3,761.69	
	Due To Other Fund	100.00	
	Prepaid Taxes	<u>20,153.44</u>	
Total Liabiliti	es		<u>240,832.69</u>
Fund Balances			
	Non-spendable Funds	33,315.16	
	Restricted Funds	334,450.90	
	Assigned Funds	533,182.37	
	Unassigned Funds	<u>452,101.03</u>	
Total Fund B		_	<u>1,353,049.46</u>
Total Liabilities	and Fund Balances		<u>1,593,882.15</u>

# General Fund - Income For The Year Ended June 30, 2022

Property & Excise Taxes		
Property Taxes	4,801,290.15	
Abatements	(23,138.05)	
Total Property Taxes		4,778,152.10
Excise Tax	788,807.44	788,807.44
Interest & Penalties		
Interest & Penalties	13,064.21	
Interest Cash Management	5,032.37	
Total Interest & Penalties		18,096.58
Intergovernmental Funds		
State-Revenue Sharing	395,014.15	
State-Local Road Assistance Program	44,312.00	
State-General Assistance	7,108.82	
State-Tree Growth	26,187.74	
State-Veterans Exemption	4,167.00	
State-Homestead Exemption	240,603.00	
State-BETE	4,012.00	
State-Snowmobile	953.28	
State-MEMA	1,624.53	
State-Grant	4,458.00	
Federal-ARPA	334,450.90	
Federal-Land Management	773.99	
Total Intergovernmental		1,063,665.41
Local & Miscellaneous Income		
Building Permit Fees	51,195.71	
Plumbing Permit Fees	6,632.00	
Cable Franchise Fees	46,559.82	
Tax Collector/Town Clerk Fees	21,593.55	
Dog Fees & Licenses	3,205.00	
Park & Recreation Field Usage	3,639.37	
Museun Donations	100.00	
Planning Board Fees	2,168.60	
ZBA Fees	448.68	
Transfer Station Income	17,814.34	
Rescue Fees & Subscriptions	168,256.12	
Fueling February	12,597.34	
Reimbursements	7,743.19	
Unclassified Income	14,904.15	
Transferred in From Other Fund	21.00	
Gain on Sale of Assets	4,213.30	
Total Local & Miscellaneous	<del></del>	361,092.17
Total Revenues		7,009,813.70

# General Fund - Expenses For The Year Ended June 30, 2022

General Government Operations         Salaries         833,131.64         813,580.68           Employee Benefits         305,719.42         287,923.33           Contingency         12,500.00         21,511.98           Government Operations         23,139.88         23,139.88           Town Hall Utilities         15,000.00         15,000.00           Insurance         27,773.00         25,492.00           Legal         15,367.50         15,367.50           Annual Audit         11,575.00         11,575.00           Code of Alfred         1,400.00         1,195.00           Computer Support         35,500.00         35,500.00           Veterans Committee         400.00         400.00           Assessing         20,000.00         1,495.00           Miscur Donations         2,835.60         29.14           Schoolhouse Donantions         880.98         0.00           Museum Donations         880.98         0.00           Zoning Board of Appeals         928.68         608.19           Planning Board         4,113.60         2,970.35           Conservation Commission         920.00         467.15           Transfer to Capital Improvement         40,000.00         40,000.00		Budgeted	Spent
Employee Benefits         305,719.42         287,923.33           Contingency         12,500.00         21,511.98           Government Operations         23,139.88         23,139.88           Town Hall Utilities         15,000.00         15,000.00           Insurance         27,773.00         25,492.00           Legal         15,367.50         15,367.50           Annual Audit         11,575.00         11,575.00           Code of Alfred         1,400.00         1,195.00           Computer Support         35,500.00         35,500.00           Assessing         20,000.00         400.00           Assessing         20,000.00         1,4850.00           Historical Committee         1,595.00         1,595.00           Museum Donations         2,835.60         29.14           Schoolhouse Donantions         880.98         0.00           Zoning Board of Appeals         928.86         60.819           Planning Board         4,113.60         2,970.35           Conservation Commission         920.00         467.15           Transfer to Capital Improvement         40,000.00         40,000.00           Fueling February         25,143.26         15,021.42           Total Government Op	General Government Operations		
Contingency         12,500.00         21,511.98           Government Operations         23,139.88         23,139.88           Town Hall Utilities         15,000.00         15,000.00           Insurance         27,773.00         25,492.00           Legal         15,367.50         15,367.50           Annual Audit         11,575.00         11,575.00           Code of Alfred         1,400.00         1,195.00           Computer Support         35,500.00         35,500.00           Veterans Committee         400.00         400.00           Assessing         20,000.00         14,850.00           Historical Committee         1,595.00         1,595.00           Museum Donations         2,835.60         29.14           Schoolhouse Donantions         880.98         0.00           Zoning Board of Appeals         928.68         608.19           Planning Board         4,113.60         2,970.35           Conservation Commission         920.00         467.15           Transfer to Capital Improvement         40,000.00         40,000.00           Fueling February         25,143.26         13,26,226.62           Public Services         Animal Control         6,320.00         5,403.13      <		833,131.64	813,580.68
Government Operations   23,139.88   23,139.88   Town Hall Utilities   15,000.00   15,000.00   15,000.00   15,000.00   15,000.00   15,000.00   15,000.00   15,007.50   15,367.50   15,367.50   15,367.50   15,367.50   11,575.00   11,575.00   11,575.00   11,575.00   11,575.00   11,575.00   11,575.00   0.00   0.000.00   0.000.00   0.000.00			
Town Hall Utilities         15,000.00         15,000.00           Insurance         27,773.00         25,492.00           Legal         15,367.50         15,367.50           Annual Audit         11,575.00         11,575.00           Code of Alfred         1,400.00         1,195.00           Computer Support         35,500.00         35,500.00           Veterans Committee         400.00         400.00           Assessing         20,000.00         14,850.00           Historical Committee         1,595.00         1595.00           Museum Donations         880.98         0.00           Zoning Board of Appeals         928.68         608.19           Planning Board         4,113.60         2,970.35           Conservation Commission         920.00         467.15           Transfer to Capital Improvement         40,000.00         40,000.00           Fueling February         25,143.26         15,021.42           Total Government Operations         1,377,923.56         1,326,226.62           Public Services         Animal Control         6,320.00         5,403.13           Alfred Water District         150,041.00         150,041.00           Street Lights         13,750.00         7,575.01	<u> </u>	12,500.00	21,511.98
Insurance	·	23,139.88	23,139.88
Legal         15,367.50         15,367.50           Annual Audit         11,575.00         11,575.00           Code of Alfred         1,400.00         1,195.00           Computer Support         35,500.00         35,500.00           Veterans Committee         400.00         400.00           Assessing         20,000.00         14,850.00           Historical Committee         1,595.00         1,595.00           Museum Donations         2,835.60         29.14           Schoolhouse Donantions         880.98         0.00           Zoning Board of Appeals         928.68         608.19           Planning Board         4,113.60         2,970.35           Conservation Commission         920.00         467.15           Transfer to Capital Improvement         40,000.00         40,000.00           Fueling February         25,143.26         15,021.42           Total Government Operations         1,377,923.56         1,326,226.62           Public Services         Animal Control         6,320.00         5,403.13           Affred Water District         150,041.00         150,041.00           Street Lights         13,750.00         7,575.01           Fire/Rescue Operations         109,333.00         10	Town Hall Utilities		15,000.00
Annual Audit	Insurance	27,773.00	•
Code of Alfred         1,400.00         1,195.00           Computer Support         35,500.00         35,500.00           Veterans Committee         400.00         400.00           Assessing         20,000.00         14,850.00           Historical Committee         1,595.00         1,595.00           Museum Donations         2,835.60         29.14           Schoolhouse Donantions         880.98         0.00           Zoning Board of Appeals         928.68         608.19           Planning Board         4,113.60         2,970.35           Conservation Commission         920.00         467.15           Transfer to Capital Improvement         40,000.00         467.00           Fueling February         25,143.26         15,021.42           Total Government Operations         1,377,923.56         1,326,226.62           Public Services         Animal Control         6,320.00         5,403.13           Affred Water District         150,041.00         150,041.00           Street Lights         13,750.00         7,575.01           Fire/Rescue Operations         109,333.00         109,333.00           Public Safety Building         27,300.00         27,300.00           Dispatch Service         30,510.00<		15,367.50	15,367.50
Computer Support         35,500.00         35,500.00           Veterans Committee         400.00         400.00           Assessing         20,000.00         14,850.00           Historical Committee         1,595.00         1,595.00           Museum Donations         2,835.60         29.14           Schoolhouse Donantions         880.98         0.00           Zoning Board of Appeals         928.68         608.19           Planning Board         4,113.60         2,970.35           Conservation Commission         920.00         467.15           Transfer to Capital Improvement         40,000.00         40,000.00           Fueling February         25,143.26         15,021.42           Total Government Operations         1,377,923.56         1,326,226.62           Public Services         Animal Control         6,320.00         5,403.13           Alfred Water District         150,041.00         150,041.00           Street Lights         13,750.00         7,575.01           Fire/Rescue Operations         109,333.00         109,333.00           Public Safety Building         27,300.00         27,300.00           Dispatch Service         30,510.00         30,360.56           Immunizations         1,000.			11,575.00
Veterans Committee         400.00         400.00           Assessing         20,000.00         14,850.00           Historical Committee         1,595.00         1,595.00           Museum Donations         2,835.60         29,14           Schoolhouse Donantions         880.98         0.00           Zoning Board of Appeals         928.68         608.19           Planning Board         4,113.60         2,970.35           Conservation Commission         920.00         467.15           Transfer to Capital Improvement         40,000.00         40,000.00           Fueling February         25,143.26         15,021.42           Total Government Operations         1,377,923.56         1,326,226.62           Public Services         Animal Control         6,320.00         5,403.13           Alfred Water District         150,041.00         150,041.00           Street Lights         13,750.00         7,575.01           Fire/Rescue Operations         109,333.00         109,333.00           Public Safety Building         27,300.00         27,300.00           Dispatch Service         30,510.00         30,360.56           Immunizations         1,000.00         640.00           Ross Corner Operations         9,36			1,195.00
Assessing         20,000.00         14,850.00           Historical Committee         1,595.00         1,595.00           Museum Donations         2,835.60         29.14           Schoolhouse Donantions         880.98         0.00           Zoning Board of Appeals         928.68         608.19           Planning Board         4,113.60         2,970.35           Conservation Commission         920.00         467.15           Transfer to Capital Improvement         40,000.00         40,000.00           Fueling February         25,143.26         15,021.42           Total Government Operations         1,377,923.56         1,326,226.62           Public Services         Animal Control         6,320.00         5,403.13           Alfred Water District         150,041.00         150,041.00           Street Lights         13,750.00         7,575.01           Fire/Rescue Operations         109,333.00         109,333.00           Public Safety Building         27,300.00         27,300.00           Dispatch Service         30,510.00         30,360.56           Immunizations         1,000.00         640.00           Ross Corner Operations         9,360.00         9,360.00           Total Public Services         <	, , ,	35,500.00	35,500.00
Historical Committee         1,595.00         1,595.00           Museum Donations         2,835.60         29.14           Schoolhouse Donantions         880.98         0.00           Zoning Board of Appeals         928.68         608.19           Planning Board         4,113.60         2,970.35           Conservation Commission         920.00         467.15           Transfer to Capital Improvement         40,000.00         40,000.00           Fueling February         25,143.26         15,021.42           Total Government Operations         1,377,923.56         1,326,226.62           Public Services         Animal Control         6,320.00         5,403.13           Alfred Water District         150,041.00         150,041.00           Street Lights         13,750.00         7,575.01           Fire/Rescue Operations         109,333.00         109,333.00           Public Safety Building         27,300.00         27,300.00           Dispatch Service         30,510.00         30,360.56           Immunizations         1,000.00         640.00           Ross Corner Operations         9,360.00         9,360.00           Total Public Services         3,675.00         3,675.00           Plowing & Sanding			400.00
Museum Donations         2,835.60         29.14           Schoolhouse Donantions         880.98         0.00           Zoning Board of Appeals         928.68         608.19           Planning Board         4,113.60         2,970.35           Conservation Commission         920.00         467.15           Transfer to Capital Improvement         40,000.00         40,000.00           Fueling February         25,143.26         15,021.42           Total Government Operations         1,377,923.56         1,326,226.62           Public Services         Animal Control         6,320.00         5,403.13           Alfred Water District         150,041.00         150,041.00           Street Lights         13,750.00         7,575.01           Fire/Rescue Operations         109,333.00         109,333.00           Public Safety Building         27,300.00         27,300.00           Dispatch Service         30,510.00         30,360.56           Immunizations         1,000.00         640.00           Ross Corner Operations         9,360.00         9,360.00           Total Public Services         347,614.00         340,012.70           Total Health & Sanitation         204,994.34         204,994.34           Total Social	•		14,850.00
Schoolhouse Donantions         880.98         0.00           Zoning Board of Appeals         928.68         608.19           Planning Board         4,113.60         2,970.35           Conservation Commission         920.00         467.15           Transfer to Capital Improvement         40,000.00         40,000.00           Fueling February         25,143.26         15,021.42           Total Government Operations         1,377,923.56         1,326,226.62           Public Services         Animal Control         6,320.00         5,403.13           Alfred Water District         150,041.00         150,041.00         150,041.00           Street Lights         13,750.00         7,575.01         7,757.01         7,757.01         7,757.01         7,757.01         7,757.01         7,300.00         27,300.00         27,300.00         27,300.00         27,300.00         27,300.00         27,300.00         27,300.00         27,300.00         27,300.00         30,360.56         Immunizations         1,000.00         640.00         80,500.00         9,360.00         9,360.00         9,360.00         7,360.00         7,360.00         7,360.00         10,740.00         10,740.00         10,740.00         10,740.00         10,740.00         10,740.00         10,740.00         10,74		1,595.00	
Zoning Board of Appeals Planning Board         928.68 4,113.60         608.19 2,970.35 Conservation Commission         920.00         467.15 40,000.00           Transfer to Capital Improvement Fueling February         40,000.00         40,000.00           Fueling February         25,143.26         15,021.42           Total Government Operations         1,377,923.56         1,326,226.62           Public Services           Animal Control         6,320.00         5,403.13           Alfred Water District         150,041.00         150,041.00           Street Lights         13,750.00         7,575.01           Fire/Rescue Operations         109,333.00         109,333.00           Public Safety Building         27,300.00         27,300.00           Dispatch Service         30,510.00         30,360.56           Immunizations         1,000.00         640.00           Ross Corner Operations         9,360.00         9,360.00           Total Public Services         347,614.00         340,012.70           Total Health & Sanitation         204,994.34         204,994.34           Total Social Services         3,675.00         3,675.00           Public Works         125,000.00         105,745.33           Year Round Maintenance         246,616.75 <td></td> <td>2,835.60</td> <td>29.14</td>		2,835.60	29.14
Planning Board Conservation Commission         4,113.60 920.00         2,970.35 467.15 15.021.42           Transfer to Capital Improvement Fueling February         40,000.00         40,000.00           Fueling February         25,143.26         15,021.42           Total Government Operations         1,377,923.56         1,326,226.62           Public Services         Animal Control         6,320.00         5,403.13           Alfred Water District         150,041.00         150,041.00           Street Lights         13,750.00         7,575.01           Fire/Rescue Operations         109,333.00         109,333.00           Public Safety Building         27,300.00         27,300.00           Dispatch Service         30,510.00         30,360.56           Immunizations         1,000.00         640.00           Ross Corner Operations         9,360.00         9,360.00           Total Public Services         347,614.00         340,012.70           Total Health & Sanitation         204,994.34         204,994.34           Total Social Services         3,675.00         3,675.00           Public Works         125,000.00         105,745.33           Year Round Maintenance         246,616.75         246,543.74           Paving Program         450,000.0	Schoolhouse Donantions		0.00
Conservation Commission         920.00         467.15           Transfer to Capital Improvement         40,000.00         40,000.00           Fueling February         25,143.26         15,021.42           Total Government Operations         1,377,923.56         1,326,226.62           Public Services           Animal Control         6,320.00         5,403.13           Alfred Water District         150,041.00         150,041.00         150,041.00           Street Lights         13,750.00         7,575.01         Fire/Rescue Operations         109,333.00         109,333.00           Public Safety Building         27,300.00         27,300.00         27,300.00         27,300.00           Dispatch Service         30,510.00         30,360.56         Immunizations         1,000.00         640.00           Ross Corner Operations         9,360.00         9,360.00         9,360.00           Total Public Services         347,614.00         340,012.70           Total Health & Sanitation         204,994.34         204,994.34           Total Social Services         3,675.00         3,675.00           Public Works         125,000.00         105,745.33           Year Round Maintenance         246,616.75         246,543.74		928.68	608.19
Transfer to Capital Improvement Fueling February         40,000.00         40,000.00           Fueling February         25,143.26         15,021.42           Total Government Operations         1,377,923.56         1,326,226.62           Public Services         40,000.00         5,403.13           Alfred Water District         150,041.00         150,041.00           Street Lights         13,750.00         7,575.01           Fire/Rescue Operations         109,333.00         109,333.00           Public Safety Building         27,300.00         27,300.00           Dispatch Service         30,510.00         30,360.56           Immunizations         1,000.00         640.00           Ross Corner Operations         9,360.00         9,360.00           Total Public Services         347,614.00         340,012.70           Total Health & Sanitation         204,994.34         204,994.34           Total Social Services         3,675.00         3,675.00           Public Works         125,000.00         105,745.33           Year Round Maintenance         246,616.75         246,543.74           Paving Program         450,000.00         446,729.61           Total Welfare Services         7,891.18         2,580.12	<u> </u>	4,113.60	2,970.35
Fueling February         25,143.26         15,021.42           Total Government Operations         1,377,923.56         1,326,226.62           Public Services           Animal Control         6,320.00         5,403.13           Alfred Water District         150,041.00         150,041.00           Street Lights         13,750.00         7,575.01           Fire/Rescue Operations         109,333.00         109,333.00           Public Safety Building         27,300.00         27,300.00           Dispatch Service         30,510.00         30,360.56           Immunizations         1,000.00         640.00           Ross Corner Operations         9,360.00         9,360.00           Total Public Services         347,614.00         340,012.70           Total Health & Sanitation         204,994.34         204,994.34           Total Social Services         3,675.00         3,675.00           Public Works         125,000.00         105,745.33           Year Round Maintenance         246,616.75         246,543.74           Paving Program         450,000.00         446,729.61           Total Public Works         1,168,211.75         1,145,613.68           Total Welfare Services         7,891.18         2,580.12 <td>Conservation Commission</td> <td>920.00</td> <td>467.15</td>	Conservation Commission	920.00	467.15
Total Government Operations         1,377,923.56         1,326,226.62           Public Services         4 nimal Control         6,320.00         5,403.13           Alfred Water District         150,041.00         150,041.00           Street Lights         13,750.00         7,575.01           Fire/Rescue Operations         109,333.00         109,333.00           Public Safety Building         27,300.00         27,300.00           Dispatch Service         30,510.00         30,360.56           Immunizations         1,000.00         640.00           Ross Corner Operations         9,360.00         9,360.00           Total Public Services         347,614.00         340,012.70           Total Health & Sanitation         204,994.34         204,994.34           Total Social Services         3,675.00         3,675.00           Public Works         1         125,000.00         105,745.33           Year Round Maintenance         246,616.75         246,543.74           Paving Program         450,000.00         446,729.61           Total Public Works         1,168,211.75         1,145,613.68           Total Welfare Services         7,891.18         2,580.12	Transfer to Capital Improvement	40,000.00	40,000.00
Public Services         Animal Control         6,320.00         5,403.13           Alfred Water District         150,041.00         150,041.00           Street Lights         13,750.00         7,575.01           Fire/Rescue Operations         109,333.00         109,333.00           Public Safety Building         27,300.00         27,300.00           Dispatch Service         30,510.00         30,360.56           Immunizations         1,000.00         640.00           Ross Corner Operations         9,360.00         9,360.00           Total Public Services         347,614.00         340,012.70           Total Health & Sanitation         204,994.34         204,994.34           Total Social Services         3,675.00         3,675.00           Public Works         Plowing & Sanding         346,595.00         346,595.00           Stockpile         125,000.00         105,745.33           Year Round Maintenance         246,616.75         246,543.74           Paving Program         450,000.00         446,729.61           Total Public Works         1,168,211.75         1,145,613.68           Total Welfare Services         7,891.18         2,580.12	_ ·		15,021.42
Animal Control         6,320.00         5,403.13           Alfred Water District         150,041.00         150,041.00           Street Lights         13,750.00         7,575.01           Fire/Rescue Operations         109,333.00         109,333.00           Public Safety Building         27,300.00         27,300.00           Dispatch Service         30,510.00         30,360.56           Immunizations         1,000.00         640.00           Ross Corner Operations         9,360.00         9,360.00           Total Public Services         347,614.00         340,012.70           Total Health & Sanitation         204,994.34         204,994.34           Total Social Services         3,675.00         3,675.00           Public Works         Plowing & Sanding         346,595.00         346,595.00           Stockpile         125,000.00         105,745.33           Year Round Maintenance         246,616.75         246,543.74           Paving Program         450,000.00         446,729.61           Total Public Works         1,168,211.75         1,145,613.68           Total Welfare Services         7,891.18         2,580.12	Total Government Operations	1,377,923.56	1,326,226.62
Animal Control         6,320.00         5,403.13           Alfred Water District         150,041.00         150,041.00           Street Lights         13,750.00         7,575.01           Fire/Rescue Operations         109,333.00         109,333.00           Public Safety Building         27,300.00         27,300.00           Dispatch Service         30,510.00         30,360.56           Immunizations         1,000.00         640.00           Ross Corner Operations         9,360.00         9,360.00           Total Public Services         347,614.00         340,012.70           Total Health & Sanitation         204,994.34         204,994.34           Total Social Services         3,675.00         3,675.00           Public Works         Plowing & Sanding         346,595.00         346,595.00           Stockpile         125,000.00         105,745.33           Year Round Maintenance         246,616.75         246,543.74           Paving Program         450,000.00         446,729.61           Total Public Works         1,168,211.75         1,145,613.68           Total Welfare Services         7,891.18         2,580.12	Public Services		
Alfred Water District       150,041.00       150,041.00         Street Lights       13,750.00       7,575.01         Fire/Rescue Operations       109,333.00       109,333.00         Public Safety Building       27,300.00       27,300.00         Dispatch Service       30,510.00       30,360.56         Immunizations       1,000.00       640.00         Ross Corner Operations       9,360.00       9,360.00         Total Public Services       347,614.00       340,012.70         Total Health & Sanitation       204,994.34       204,994.34         Total Social Services       3,675.00       3,675.00         Public Works       Plowing & Sanding       346,595.00       346,595.00         Stockpile       125,000.00       105,745.33       Year Round Maintenance       246,616.75       246,543.74         Paving Program       450,000.00       446,729.61       Total Public Works       1,168,211.75       1,145,613.68         Total Welfare Services       7,891.18       2,580.12		6.320.00	5 403 13
Street Lights         13,750.00         7,575.01           Fire/Rescue Operations         109,333.00         109,333.00           Public Safety Building         27,300.00         27,300.00           Dispatch Service         30,510.00         30,360.56           Immunizations         1,000.00         640.00           Ross Corner Operations         9,360.00         9,360.00           Total Public Services         347,614.00         340,012.70           Total Health & Sanitation         204,994.34         204,994.34           Total Social Services         3,675.00         3,675.00           Public Works         Plowing & Sanding         346,595.00         346,595.00           Stockpile         125,000.00         105,745.33           Year Round Maintenance         246,616.75         246,543.74           Paving Program         450,000.00         446,729.61           Total Public Works         1,168,211.75         1,145,613.68           Total Welfare Services         7,891.18         2,580.12			
Fire/Rescue Operations         109,333.00         109,333.00           Public Safety Building         27,300.00         27,300.00           Dispatch Service         30,510.00         30,360.56           Immunizations         1,000.00         640.00           Ross Corner Operations         9,360.00         9,360.00           Total Public Services         347,614.00         340,012.70           Total Health & Sanitation         204,994.34         204,994.34           Total Social Services         3,675.00         3,675.00           Public Works         Plowing & Sanding         346,595.00         346,595.00           Stockpile         125,000.00         105,745.33           Year Round Maintenance         246,616.75         246,543.74           Paving Program         450,000.00         446,729.61           Total Public Works         1,168,211.75         1,145,613.68           Total Welfare Services         7,891.18         2,580.12			<del>-</del>
Public Safety Building       27,300.00       27,300.00         Dispatch Service       30,510.00       30,360.56         Immunizations       1,000.00       640.00         Ross Corner Operations       9,360.00       9,360.00         Total Public Services       347,614.00       340,012.70         Total Health & Sanitation       204,994.34       204,994.34         Total Social Services       3,675.00       3,675.00         Public Works       Plowing & Sanding       346,595.00       346,595.00         Stockpile       125,000.00       105,745.33         Year Round Maintenance       246,616.75       246,543.74         Paving Program       450,000.00       446,729.61         Total Public Works       1,168,211.75       1,145,613.68         Total Welfare Services       7,891.18       2,580.12			-
Dispatch Service Immunizations         30,510.00         30,360.56           Immunizations         1,000.00         640.00           Ross Corner Operations         9,360.00         9,360.00           Total Public Services         347,614.00         340,012.70           Total Health & Sanitation         204,994.34         204,994.34           Total Social Services         3,675.00         3,675.00           Public Works         Plowing & Sanding         346,595.00         346,595.00           Stockpile         125,000.00         105,745.33           Year Round Maintenance         246,616.75         246,543.74           Paving Program         450,000.00         446,729.61           Total Public Works         1,168,211.75         1,145,613.68           Total Welfare Services         7,891.18         2,580.12			•
Immunizations         1,000.00         640.00           Ross Corner Operations         9,360.00         9,360.00           Total Public Services         347,614.00         340,012.70           Total Health & Sanitation         204,994.34         204,994.34           Total Social Services         3,675.00         3,675.00           Public Works         Plowing & Sanding         346,595.00         346,595.00           Stockpile         125,000.00         105,745.33           Year Round Maintenance         246,616.75         246,543.74           Paving Program         450,000.00         446,729.61           Total Public Works         1,168,211.75         1,145,613.68           Total Welfare Services         7,891.18         2,580.12           Parks and Recreational	· · · · · · · · · · · · · · · · · · ·		-
Ross Corner Operations         9,360.00         9,360.00           Total Public Services         347,614.00         340,012.70           Total Health & Sanitation         204,994.34         204,994.34           Total Social Services         3,675.00         3,675.00           Public Works         Plowing & Sanding         346,595.00         346,595.00           Stockpile         125,000.00         105,745.33           Year Round Maintenance         246,616.75         246,543.74           Paving Program         450,000.00         446,729.61           Total Public Works         1,168,211.75         1,145,613.68           Total Welfare Services         7,891.18         2,580.12           Parks and Recreational	·		· · · · · · · · · · · · · · · · · · ·
Total Public Services         347,614.00         340,012.70           Total Health & Sanitation         204,994.34         204,994.34           Total Social Services         3,675.00         3,675.00           Public Works         Plowing & Sanding         346,595.00         346,595.00           Stockpile         125,000.00         105,745.33           Year Round Maintenance         246,616.75         246,543.74           Paving Program         450,000.00         446,729.61           Total Public Works         1,168,211.75         1,145,613.68           Total Welfare Services         7,891.18         2,580.12			
Total Social Services         3,675.00         3,675.00           Public Works         Plowing & Sanding         346,595.00         346,595.00           Stockpile         125,000.00         105,745.33           Year Round Maintenance         246,616.75         246,543.74           Paving Program         450,000.00         446,729.61           Total Public Works         1,168,211.75         1,145,613.68           Total Welfare Services         7,891.18         2,580.12           Parks and Recreational         2,580.12			
Public Works       346,595.00       346,595.00         Plowing & Sanding       346,595.00       346,595.00         Stockpile       125,000.00       105,745.33         Year Round Maintenance       246,616.75       246,543.74         Paving Program       450,000.00       446,729.61         Total Public Works       1,168,211.75       1,145,613.68         Total Welfare Services       7,891.18       2,580.12	Total Health & Sanitation	204,994.34	204,994.34
Plowing & Sanding       346,595.00       346,595.00         Stockpile       125,000.00       105,745.33         Year Round Maintenance       246,616.75       246,543.74         Paving Program       450,000.00       446,729.61         Total Public Works       1,168,211.75       1,145,613.68         Total Welfare Services       7,891.18       2,580.12         Parks and Recreational	Total Social Services	3,675.00	3,675.00
Plowing & Sanding       346,595.00       346,595.00         Stockpile       125,000.00       105,745.33         Year Round Maintenance       246,616.75       246,543.74         Paving Program       450,000.00       446,729.61         Total Public Works       1,168,211.75       1,145,613.68         Total Welfare Services       7,891.18       2,580.12         Parks and Recreational	Public Works		
Stockpile         125,000.00         105,745.33           Year Round Maintenance         246,616.75         246,543.74           Paving Program         450,000.00         446,729.61           Total Public Works         1,168,211.75         1,145,613.68           Total Welfare Services         7,891.18         2,580.12           Parks and Recreational		346 595 00	346 505 00
Year Round Maintenance         246,616.75         246,543.74           Paving Program         450,000.00         446,729.61           Total Public Works         1,168,211.75         1,145,613.68           Total Welfare Services         7,891.18         2,580.12           Parks and Recreational         246,616.75         246,543.74           Parks and Recreational         450,000.00         446,729.61			
Paving Program         450,000.00         446,729.61           Total Public Works         1,168,211.75         1,145,613.68           Total Welfare Services         7,891.18         2,580.12           Parks and Recreational	•		
Total Public Works         1,168,211.75         1,145,613.68           Total Welfare Services         7,891.18         2,580.12           Parks and Recreational		•	
Total Welfare Services 7,891.18 2,580.12  Parks and Recreational	<u> </u>		
Parks and Recreational	Total Lubiic Works	1,100,211.75	1,143,013.00
	Total Welfare Services	7,891.18	2,580.12
	Parks and Recreational		
		14,258.25	13,251.17

# General Fund - Expenses For The Year Ended June 30, 2022

	Budgeted	Spent
Field Care	2,900.00	2,900.00
Fields & Facilities	3,797.18	2,910.30
Shaker Valley Sno-Travelers	906.00	906.00
Brothers Beach	825.00	525.00
Alfred Festival	5,000.00	0.00
Cemeteries & Mowing	6,180.00	6,180.00
Total Parks & Recreational	33,866.43	26,672.47
Total Library Operations	20,010.00	20,010.00
Debts Reduction/Service		
SCBA Lease	41,121.00	41,120.48
Service Truck	14,172.00	14,171.92
Total Debt Service	55,293.00	55,292.40
Total County Tax	169,659.55	169,659.55
Total School Assessment-RSU #57	3,290,856.00	3,290,856.00
Total Expenses	6,679,994.81	6,585,592.88

# Taxes Receivable For The Year Ended June 30, 2022

Tax Year 2005 Tax Year 2006 Tax Year 2007 Tax Year 2009 Tax Year 2010 Tax Year 2011 Tax Year 2012 Tax Year 2012 Tax Year 2013 Tax Year 2014 Tax Year 2015 Tax Year 2016 Tax Year 2017 Tax Year 2018 Tax Year 2019	Personal Property Outstand Personal Property Outstand	ing	*Tax Balance Only 111.70 100.40 137.25 349.25 268.55 294.60 115.71 1,296.63 413.26 573.45 947.89 2,350.39 2,369.10 2,836.37	12,513.80
Tax Year 2015 Caswell	Real Estate Outstanding Christopher	Map/Lot 12-4		1,147.61
Tax Year 2016 Caswell	Real Estate Outstanding Christopher	Map/Lot 12-4		1,065.15
TaxYear 2017 Caswell	Real Estate Outstanding Christopher	Map/Lot 12-4		1,922.31
Tax Year 2018 Caswell	Real Estate Outstanding Christopher	Map/Lot 12-4		1,922.31
Tax Year 2019 Caswell	Real Estate Outstanding Christopher	Map/Lot 12-4		1,982.76
Tax Year 2020  Bayard Bean Benvie Campbell Caswell Crediford Doan Dyer Guilfoy Lavoie Lovell Parker	Real Estate Outstanding Susan Wendy Thomas & Carol Kenneth M Trustee Christopher William Wilbur & Mary Rodney Timothy J Richard & James R Kenneth M Trustee Candice P	Map/Lot 3-110 3-6 7-1-D 2-16-A 12-4 11-16 12-65 5-64(1) 8-16 3-59-A 3-88 6-14-2	1,295.60 1,326.55 2,204.16 3,369.61 1,605.56 296.22 1,861.49 19.73 3,048.76 175.77 1,034.84 1,403.84	

#### Taxes Receivable For The Year Ended June 30, 2022

Pirini	Jeffrey & Amy	2-40	516.75
Poulin	Cathy	1-26(4)	793.76
Roux	Larry H & Rachel A	3-107-B	4,780.60
Roux	Larry H & Rachel A	3-90-C	1,556.36
Thompson	Deborah	5-62-1	118.67
Personal Pro	perty Outstanding		2,451.94

Total 2020 Taxes Receivable 27,860.21

Tax Year 2021 See Tax Collectors Report for detail list

125,092.27

#### **Total Taxes Receivable 6/30/2022**

173,506.42

<sup>\*</sup> 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	7
Balance July 1, 2021	85,120.00	Local Road Assistance Program
Received July 1, 2021 to June 30, 2022	44,312.00	funds are restricted for the
Expended July 1, 2021 to June 30, 2022	41,132.00	"Capital improvement of
Balance June 30, 2022	88,300.00	public roads."

American Rescue Plan Act (A	ARPA)	]
Balance July 1, 2021	-	In March 2021 federal law established
Received July 1, 2021 to June 30, 2022	334,450.80	the "American Rescue Plan Act" to aide
Expended July 1, 2021 to June 30, 2022	-	municipalities to respond to the impact
Balance June 30, 2022	334,450.80	of COVID-19 on their communities.

	RESTRICTIONS - T	OWN SOURCES
Alfred Historical Museum & Scho	omouse Funas	
Museum Balance July 1, 2021 Received July 1, 2021 to June 30, 2022 Expended July 1, 2021 to June 30, 2022 Balance June 30, 2022	2,735.60 100.00 29.14 2,806.46	Under an ordinance passed in 1998, and revised in 2004 all donations and gifts for the Museum and Schoolhouse are individual no interest designated
Schoolhouse Balance July 1, 2021 Received July 1, 2021 to June 30, 2022 Expended July 1, 2021 to June 30, 2022 Balance June 30, 2022	880.98 0.00 0.00 880.98	funds with any unspent balance carried forward.
Dog Licenses and Fines C	ollected	٦
Balance July 1, 2021 Received July 1, 2021 to June 30, 2022 Expended July 1, 2021 to June 30, 2022 Balance June 30, 2022	3,524.00 3,195.00 3,524.00 3,195.00	Certain amounts received from dog licenses and fees must be used for animal control expenses in the following year.
Fueling February		Under an Article passed in 2008.

Fueling February		Under an Article passed in 2008,
Balance July 1, 2021	12,545.92	and revised in 2010 and 2011 the Board
Received July 1, 2021 to June 30, 2022	12,597.34	of Selectmen have the authority to
Expended July 1, 2021 to June 30, 2022	15,021.42	accept and appropriate funds into a
Balance June 30, 2022	10,121.84	non interest bearing designated fund for
		the sole purpose of heating assistance
		for residents of Alfred, with the balance

carried forward.

Cable Franchise Fees		
Balance July 1, 2021	70,459.91	Per a policy adopted by the Board of
Received July 1, 2021 to June 30, 2022	46,559.82	Selectmen all Cable Franchise Fees
Expended July 1, 2021 to June 30, 2022	35,500.00	collecter are to be used for Information
Balance June 30, 2022	81,519.73	Technology (IT) expenses.
Fields & Facilities		٦
Balance July 1, 2021	388.06	During 2019 an agreement was made
Received July 1, 2021 to June 30, 2022	3,409.12	between the Town and contributors that
Expended July 1, 2021 to June 30, 2022	2,910.30	certain donations would be set aside for

Balance June 30, 2022

886.88

the care of the Park Fields & Facilities.

# DEBT SERVICE & CAPITAL IMPROVEMENT FUND ACTIVITY - June 30, 2022

2019 Service Tru	ıck - Accumulative		
Lease issued in 2019	40,000.00		
Accumulated Payments at June 30, 2021	13,031.05	Interest	1,140.87
Payment made July 7, 2021	13,260.37	Interest	911.55
Outstanding Principal at June 30, 2022	13,708.58		

2019 Self-Contained Breatl	ning Apparatus - Accumul	ative	
Lease issued in 2019	150,360.00		
Accumulated Payments at June 30, 2021	35,572.20	Interest	5,548.28
Payment made July 21, 2021	36,884.81	Interest	4,235.67
Outstanding Principal at June 30, 2022	77,902.99		•

	Сар	ital Improvement F	und History		
Year	Beginning	Added	Spent	Interest	Ending
1997	0.00	50,000.00	0.00	691. <del>4</del> 2	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	5,828.88	259,875.70
6/30/2020	259,875.70	20,000.00	0.00	3,483.47	283,359.17
6/30/2021	283,359.17	20,000.00	0.00	587.64	303,946.81
6/30/2022	303,946.81	40,000.00	0.00	1,524.67	345,471.48

# Special Management Accounts Designated Funds - June 30, 2022

Veteran's	Memorial Scholarship	Account
Beginning Balance 7/1/21	Reserved	27,546.49
	Unreserved	746.95
Interest earned		56.04
Gifts received		300.00
Award		(740.00)
Balance 6/30/22		27,909.48
Reserved For Award		362.99
Fund Balance Reserved		27,546.49

	Cemetery Accoun	t	
Beginning Balance 7/1/21	Reserved		5,000.00
	Unreserved		18.76
Interest			10.00
Expended			29.00
Balance 6/30/22			4,999.76
Principal Balance	Rese	erved	5,000.00
Available for 2022	2/2023 Maintenance		(0.24)

# Parsons Memorial Library Fund For the Year Ended June 30, 2022

## **ACCOUNT BALANCES**

ASSETS	
	50.00
Petty Cash	50.00
Checking	37,053.59
Endowment	317,538.98
Total Assets	354,642.57
LIABULITIES	
<u>LIABILITIES</u>	4 400 04
Accounts Payable	1,102.31
Total Liabilities	1,102.31
CAPITAL	
Library Restricted Fund Balance	353,540.26
Total Capital	353,540.26
Tour Suprai	000,040.20
Total Liabilities & Capital	354,642.57
INCOME & EXPENSES	
INCOME	
Fees & Fines	712.60
Gifts & Memorials Restricted	336.48
Gifts & Memorials Unrestricted	16,542.83
Cash Management Interest	149.71
Grants	2,500.00
Endowment Interest	6,303.53
Trust Donation	10,389.38
Total Income	36,934.53
<u>EXPENSES</u>	
Building Repairs	8,193.63
Grounds Maintenance	2,460.00
Mowing	1,032.00
Programs	1,411.48
Books	1,727.59
Supplies	265.90
Security	373.75
Utilities	874.67
Total Expenses	16,339.02
NET OPERATING INCOME (LOSS)	20,595.51



# TAX COLLECTOR AND CLERK'S OFFICE

## Meetings held during July 1, 2021 – June 30, 2022

November 2, 2021- State of Maine Referendum May 17, 2022- RSU #57 Budget Validation

June 14, 2022- State of Maine Primary; Municipal; Water District; RSU#57 Budget

**Excise Taxes** 

**Dog Licenses** 

Motor Vehicle:

\$605,244.31

Male/Female:

84

Kennel:

5

Rapid Renewal:

\$173,729.17

Spay/Neutered

442

Service Dogs:

**Agent Fees:** 

\$15,059.00

Town Revenue:

\$1471.00

TOTAL:

\$794,032.48

State Fees:

\$1755.00

MOSES Licenses/Registrations

**Vital Statistics** 

State Fee/Sales Tax: \$177,501.86

Marriages:

21

State Fees:

\$1,130.00

Excise Tax: Agent Fees: \$8,317.20 \$2,977.20

Births: Deaths:

16 44

Town Revenue: \$5,565.20

**Burial Permits: 436** 

Personal Property Taxes Collected

\$107,657.17

**Registered & Enrolled Voters** 

**Real Estate Taxes Collected** 

\$4,699,181.39

Democrats:

807

Green Independent: 71

Libertarian:

2

Republican:

772

Unenrolled:

937

**TOTAL VOTERS:** 

2,589

**Notary Fees** 

Notary Fees, Revenue: \$839.00

Respectfully Submitted,

Michelle Lord / Tax Collector Sarah Hewitt / Town Clerk



# **2021 OUTSTANDING TAXES**

# 2021 Outstanding Real Estate Taxes

*	Albert, Keith G	2021	376.84
*	Babcock, Heirs of Shirley	2021	1,388.62
*	Baker, Shannon R	2021	2,885.58
*	Barrieau, Kathleen A	2021	1,883.70
	Bayard, Susan A	2021	1,392.94
	Bean, Wendy J	2021	2,240.78
*	Beaudoin, Joanne	2021	77.29
	Benvie, Thomas & Carol	2021	2,318.40
	Bourgain, Alan	2021	487.55
*	Bourque, Lucien	2021	8.65
*	Brault, Roger	2021	2.20
*	Britton, Sharon	2021	107.19
	Bunker, Jennifer	2021	254.44
	Campbell, Kenneth M Trustee	2021	6,042.68
	Campbell, Kenneth M Trustee	2021	3,628.54
*	Caron, Roger B	2021	2,792.78
	Caswell, Christopher	2021	1,718.96
*	Crediford, William S	2021	1,996.69
	Crowley, Robert	2021	713.35
*	Daly, Edward J	2021	3,270.24
*	Darling, Scott A	2021	439.88
	Day, Wayne	2021	840.08
*	Desrochers, Jacqueline B	2021	362.25
*	Desrochers, Jason D	2021	3,294.08
	Doan, Wilbur	2021	2,408.96
*	Dyer, Rodney	2021	41.40
*	Emard, Conrad	2021	2,413.70
*	FairPoint Communications, Inc	2021	4.94
*	Farwell, Gregory Sr	2021	647.30
*	Ferland, Linda	2021	169.06
*	Frechette, Ann K	2021	1,454.17
*	Frechette, Michael	2021	1,045.78
	Ghidoni, Richard D	2021	989.72
*	Giarnese, Steven M	2021	1,477.03
*	Gile, Heirs of Bruce G Gilman, Howard F	2021	431.25
*	Goodwin, Lorelei	2021	3,003.23
	Guilfoy, Timothy J	2021	34.50
*	Guilmette, James	2021	3,206.78
*	Hall, Melissa J	2021	354.92
*	Heirs of Jacquelin Desrochers	2021 2021	432.05
*	Heirs of Jacquelin Desrochers	2021	83.88 168.86
*	Heirs of Jacquelin Desrochers	2021	329.47
*	Heirs of Jacquelin Desrochers	2021	483.00
*	Hill, Carolyn M	2021	1,874.64
	•		_,0,

<sup>\*</sup>Denotes payment in full after year-end

	Halalan Tona I		
*	Hobbs, Tracy L	2021	894.70
*	Hutchinson, Cynthia	2021	2.51
*	Jacobsen, Sara Jane	2021	1.93
*	Johnson, Karin D Just Land LLC	2021	1,692.35
		2021	2,699.63
*	Kelly, Katherine	2021	1,109.18
*	Koonz Jr, Richard E	2021	182.93
	Lavoie, Richard	2021	1,499.89
*	Lewis, Nathaniel	2021	859.05
*	Littlefield, Alden Lawrence II	2021	137.22
	Lovell, Kenneth	2021	1,088.48
*	Mansur, Lynne	2021	713.72
	McDonald, Bruce	2021	2,635.80
*	McNeil, Faith M	2021	868.10
*	Meyer, Richard C	2021	1,901.10
*	Michaud, Michael J	2021	38.81
	Milton, Dale	2021	2,667.71
*	Montgomery, John W	2021	10.35
	Napier, James R	2021	484.08
*	Packard, Michael D	2021	748.65
*	Palminteri, Michael J	2021	3,167.64
*	Parker, Candice P	2021	1,506.79
*	Pierce, Edward John	2021	1,413.97
•	Pirini, Jeffrey & Amy	2021	760.38
*	Poulin, Cathy	2021	865.09
*	Randall, Sasha	2021	2,545.24
	Reed, Gregory Reid, Charles D	2021	301.08
*	Robbins, Philip C	2021	1,943.21
*	Roberts, George R	2021 2021	1,527.49 492.88
*	Roberts, Winfred W & Susan	2021	944.44
*	Roux, Carol A Trustee Roux Family	2021	49.50
	Roux, Larry H	2021	5,058.56
	Roux, Larry H	2021	103.19
	Roux, Larry H	2021	1,637.03
*	Sanborn, II, Raymond C	2021	740.02
	Schroeder, John	2021	1,420.54
	Silvia Family Realty Trust	2021	308.78
	Silvia Family Realty Trust	2021	248.40
*	Smith, Christopher R	2021	5,765.81
*	St Pierre, Roger	2021	2,362.16
*	Strahan, Donald F	2021	1,543.01
	Thompson, Deborah A	2021	2,053.61
*	Thornton, Deborah	2021	238.91
*	Tringale, James F	2021	2,083.28
*	Whitney, Kathleen	2021	382.95

Total 119,278.50

<sup>\*</sup>Denotes payment in full after year-end

# 2021 Outstanding Personal Property Taxes

*	Allstar Enterprises C/O Robert Cucurull	2021	355.78
	Aramark Correctional Services, LLC	2021	91.53
	Arthur Karagiozis + Celia Alexander	2021	279.45
*	AT &T Mobility, LLC	2021	3.78
	Bourbreau, Alan	2021	79.78
	Brown, Anita	2021	572.70
	Cossette, Bruce and Joan	2021	158.70
	Emmons, Daniel	2021	282.90
*	Forde, Phil	2021	447.64
*	GCP Applied Technologies	2021	34.50
	Gilmans Auto Repair	2021	207.00
	Guy, William and Dorothy	2021	186.30
*	Irish, Mary Ann + Paul Loeber	2021	260.48
	Jolie, Katherine	2021	191.48
	Keywood Manor Mobile Home Park	2021	1,193.01
	L&R Cleaning Inc	2021	258.75
	Lund, Ron	2021	172.50
*	McCadden, James	2021	58.62
	Murleys Auto Body & Sales	2021	77.63
	Paulette, Heidi	2021	136.28
*	Shaker Pond Ice Cream LLC	2021	0.77
*	Shoemaker, Gordon + JoAnn	2021	312.23
	Strand, Richard	2021	94.88
	Vanhout, Samantha	2021	267.38
	Whitten, Emil	2021	89.70

Total 5,813.77

## **2022 Prepaid Taxes**

Real Estate- 20,016.17 Personal Property- 157.27

Total 20,173.44

<sup>\*</sup>Denotes payment in full after year-end



## **BUILDING INSPECTIONS & PLUMBING INSPECTIONS**

Permit Type	е
10 New homes	
1 New mobile home	
24 New garages, barns, sheds	S
7 Additions	
27 Renovations	
18 Decks/porches	
3 Demolition permits	
1 Foundation only	
7 Stand by generators	
5 Heat and air conditioner pur	nps
3 Solar panel arrays	
Total Estimated Value	\$4,553,660.00
Total of Plumbing Fees	\$ 1,640.00

## Greetings Neighbors,

It's been another busy year here in the Alfred Code Office.

The complexity and quality of homes being constructed here in Alfred, and elsewhere, has increased. As a result, the complexity of plan reviews and permitting has become a bit more time consuming.

In recent years there has been a sharp increase in the number of solar arrays, stand-by generators and mini-splits (air-conditioning/heat pump) units being installed here in Alfred. Most people and even a number of tradesmen do not realize that this requires a Mechanical Permit. The State of Maine adopted the Maine Uniform Building & Energy Conservation Codes (MUBEC) back in 2008. The 2015 International Mechanical is included in the current adopted MUBEC.

What does this mean for the average homeowner? It means that any solar equipment, heating, ventilation, air-condition, stand-by-generator equipment, and alike require a mechanical permit be issued by this office.

The exceptions from a mechanical are as follows:

# "(A) 106.2 Permits Not Required.

1) Portable heating appliances. (Example-portable electric heaters, portable kerosene heaters and alike)

- 2) Portable ventilation appliances and equipment. (Example-box fans, window fans and alike).
- 3) Portable cooling units. (Example-portable window air-conditioners and alike)
- 4) Steam, hot water, or chilled water *piping* within any heating or cooling equipment 0r appliances regulated by this code.
- 5) Replacement of any *minor* part that does not alter the approval of equipment or an appliance or make such equipment or appliance unsafe. (Example-replace of a thermostat, circulator pump or a boiler burner)
- 6) Portable evaporative coolers. (Example-dehumidifiers/coolers and alike)
- 7) Self-contained refrigeration systems that contain 10 pounds (4.5 kg) or less of refrigerant or that are actuated by motors of 1 horsepower (0.75 kW) or less. (Example-refrigerators/ freezers or standalone freezers)
- 8) Portable fuel cell appliances that are not connected to a fixed piping system and are not interconnected to a power grid. (Construction type space heater, monitor type kerosene heaters with self-contained fuel tanks, **portable** generators and alike.

Exemption from the permit requirements of this code shall not be deemed to grant authorization for work to be done in violation of the provisions of this code or other laws or ordinances of this jurisdiction.

At the time of the writing of this report, the Maine legislature has adopted LD 2003. This legislation allows a greater density (regardless of local ordines) to create affordable housing.

This legislation allows up to four dwelling units, be it accessory apartments or stand-alone accessory structures. Anywhere single-family homes are allowed. This legislation will take full effect on July 1 of 2023.

It's the opinion of this code officer that this legislation was very ill-conceived and will have some very detrimental, un-intended consequences for small towns like Alfred.

I have and continue to enjoy serving the residences of Alfred and hope to do so for a few more years.

Best of luck to all.

Respectfully submitted,

Jim Allaire CEO, BI, LPI



# SOLID WASTE AND RECYCLING

In November 2021 the Town of Alfred changed companies to haul and dispose of our MSW, demolition and zero sort (recyclables).

This is a breakdown of costs for MSW and demolition. In 2021 the Town spent \$90,596.50 to dispose of its 961.36 tons of MSW (municipal solid waste). The disposal rate is \$81.50 per ton. The haul cost was \$16,666.56. The Town spent \$28,673.75 to dispose of its 339.3 tons of demolition. The rate for demolition costs \$99.00 per ton. The haul cost was \$11,419.98. In November 2021 there was a price increase per ton for both MSW and demolition disposal. The increase is due to our new contracts with EcoMaine & Troiano.

In mid-June 2021 the transfer station started taking Freon containing items, such as air conditioners, dehumidifiers, and refrigerators. There is a \$10 fee per item as it costs to dispose the Freon in these items. We have been very successful in providing residents with over 300 yards of free erosion control woodchips.

Just a reminder about our free PaintCare program where you can drop off good architectural paints to be used by someone else who needs it, as well as dispose of any waste paint in a safe and environmentally friendly way. Feel free to ask attendants about how it works!

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.

The following chart are the totals for the calendar year 2021, not fiscal year 2021-2022. The State of Maine requires our annual state report be for current calendar year.

SUMMARY REPORT 2021	Tonnage	Expense	Income	Net
Compactor (MSW)	961.36	\$90,596.50		-\$90,596.50
Single Stream Compactor	179.8	\$22,507.38		-\$22,507.38
Demolition/Mattresses	339.3	\$40,118.73	\$2,425.00	-\$37,693.73
Metal	74.72	\$861.00	\$10,690.01	\$9,829.01
Pine Tree Mixed Plastic to Casella	25.51	\$3,941.14		-\$3,941.14
Transfer Station Expenses/Income		\$35,628.05	\$75.00	-\$35,553.05
Tires (count)	832	\$1,680.00	\$1,475.00	-\$205.00
Universal Waste		\$255.78		-\$255.78
Returnable (bottle/can/units/each)	179,672			
Brush	2.53	\$63.25		-\$63.25
Propane Tanks			\$125.00	\$125.00
Freon Appliances/each		\$757.50	\$1,480.00	\$722.50
Pepin Hauls		\$325.00		-\$325.00
Shingles	31.29	\$480.00	\$270.00	-\$210.00
Commercial Paving Shingles	31.29	\$2,580.70		-\$2,580.70
Apparel Impact Tonnage	14.1			
GRAND TOTALS		\$199,795.03	\$16,540.01	-\$183,255.02

Respectfully submitted.

Donna Pirone Steven Dochtermann, Transfer Station Supervisor



## PARSONS MEMORIAL LIBRARY

We here at Parsons Memorial Library would like to mark the passing of long-time PML librarian Martha Roberts. Mrs. Roberts died on December 21, 2021, aged 108. We are grateful for her service to the community of Alfred. To honor her memory, the Board of Trustees is planning to construct a patio outside the Kennebunk Road entrance. This project is sponsored by funds from Martha Roberts, and the Jose Fenderson Trust.

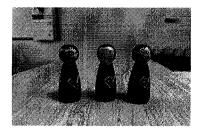
After the lull of Covid-19 precautions, in-person programming has returned to PML. Between July 2021-June 2022, we welcomed a total of 6,438 people through the doors. 889 of those patrons attended library programming. We also signed up 74 new patrons!

In July 2021, we welcomed local musician Jerry Hobson. We also hosted a ZOOM presentation with historian/educator Paul Buck, who gave a lecture on the Webster-Ashburton treaty of 1842. We want to thank the Maine Humanities Council for sponsoring this program. In August, Sparks' Arc came as part of our summer reading program, Tails and Tales, and had a presentation of the live animals they rescue and house. Anni Clark came and gave our second performance of our summer concert series. Father/son duo The Fiddling Thomson's gave our third and final musical performance.

This fall, we welcomed our new Library Assistant/Children's Librarian, Roycean Weyand. Roycean has over two decades of experience working with families and young children throughout local communities. As the Library Assistant she will be able to continue her passion for bringing literacy experiences to families. She and her family have a funny little hobby farm in Alfred, which includes goats, chickens, ducks, and bunnies. If Roycean isn't inside with a book or crafting project, then she is outside digging in the dirt somewhere.

In September, the Friends of PML held their annual fall book sale. For Halloween, the Friends hosted a virtual Halloween costume contest. In November, we hosted a library grounds clean-up day. We want to give a big thank you to all of our volunteers! In December, we restarted our Casual Crafts club to prepare for the holidays!

A super cute Christmas present from a patron!



From left to right: Ms. Janet, Ms. Roycean, and Ms. Isabel

In January 2022, Bartlett Tree Experts came and removed the old sugar maple on the front lawn. We will miss its shade during outdoor events.

We started the New Year in February by collaborating with the Three Rivers Land Trust in offering free books and grab-and-go crafts to children who attended the Winter Fun at the River House event at The Globe. In April the Friends of PML hosted a book sale, and in May their annual Mother's Day cake raffle.

PML started a seed library this spring! We hope to continue this into next year!

Summer started in June with a performance by local music group Acoustic Bourbon, and our Summer Reading Kickoff Party. Author Ed Rice gave a talk on his book Baseball's First Indian, and Mainely Ticks gave an informational talk on tick prevention. Finally, the Friends of PML graciously sponsored Portland Stage Company to come give their PLAY Performance on the summer reading theme "Oceans of Possibility".



After weeding, our collections have now moved! Please be aware that Junior Fiction and Young Adult are now both in the old building, while Non-Fiction and Biographies are with the Adult Fiction in the new building.

PML has purchased a summer library pass to the Coastal Maine Botanical Gardens. Once per day, we may reserve free tickets for up to 2 adults, and unlimited children under 18 years old. Please contact the library for details.

As always, we'd like to thank our volunteers. Volunteer activities this year have included garden clean-up day, transcribing old director's meeting minutes, a diversity audit, labeling book series, and shelving books. Your work is much appreciated!

Please check our website for upcoming events! Contact the librarians if you have any questions regarding current Covid19 protocols.

Our current hours are: Monday: 11am - 6pm, Tuesday: 10am - 4pm, Wednesday: 11am - 6pm Saturday: 10am - 3pm

Thursday, Friday & Sunday; Closed

## Contact us:

(207) 324-2001 iturk@alfredme.gov parsonsmemoriallibrary.com Twitter: @alfredlibrary

Facebook:@parsonsmemoriallibrary Instagram: @parsonsmemoriallibrary

Respectfully submitted,

Isabel Turk, Library Director



# **ROAD COMMISSIONER**

The past year was spent performing general maintenance on the roads in town. We replaced a large metal culvert on Gore Road and replaced it with a plastic culvert.

Paving on Gile Road, as well as Torey Hill Road, was completed.

I'm pleased to announce that my son, Ethan, is back full time working with me. In May of this year he graduated from the University of Orono with a Construction Engineering Degree. I am very proud of him, and he will be a big asset to my business and for the operation in the town.

We will continue to work to bring the roads and infrastructure up to a maintainable condition and do it to the best our abilities with the budget provided.

Respectfully submitted,

Jon Lord, Road Commissioner



# **ZONING BOARD OF APPEALS**

The Zoning Board of Appeals held five (5) meetings with four of them including public herrings. These meetings and public hearings were held to resolve three variance requests and one for an administrative appeal. The outcomes were two (2) variances were approved, one (1) variance is awaiting further information, and one (1) administrative appeal is still in process.

Respectfully submitted,

Julie Gerrish, Chair John Morin, Vice-Chair Steve Hyde, Secretary Heath Bisson Rick Hambleton Bruce Norton





The budget committee started the process of making our recommendations for the 2022/2023 Town budget in early March and wrapped up our duties at the end of May. During this time we met with several selected department heads to review their respective budget requests.

While reviewing the budget requests, it was apparent that all of the departments and committees were cognizant of the overall economy and the need to keep their requests at a level that would not impact the tax mil rate significantly. Because of this, the committees' recommendations matched the requested amounts with few exceptions.

One of the unique aspects of the proposed 2022/2023 budget was the availability to use American Rescue Plan Act (ARPA) funds. The committee and Board of Selectmen chose to use some of these funds for three separate articles that might not have otherwise been proposed at this time.

The committee would like to thank all of the departments and committees for their continued fiscal responsibility to ensure that the Town of Alfred continues to offer all necessary services and programs to our residents while controlling overall spending that impacts taxes.

Respectfully,

Fred Holt Lee Steele Joe Olszewski Harold Metcalfe Jon DeFrance Ken Gerry



Chief Christopher Carpenter Deputy Chief Jarrett Clarke Phone: 324-8969 Fax: 324-8347

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 33 more calls from last fiscal year. We had a total of 714 calls, 5 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 463 EMS calls, 114 fire related, 54 motor vehicle crashes, and 78 other calls for service.

Alfred Fire Rescue employs 1 full-time firefighter/EMT who now works a 24-hour schedule 1 on 2 off, 1 on and 4 days off rotating. To assist with coverage, we have per diem firefighter/EMT's and have 2 people on 24/7 every day. We have dropped the live in program for this year due to not having the space for them with our 24 coverage of per diem staff. For administration we have 1 part-time fire/EMS Chief who also serves as the EMA director, and 1 administration assistant who assists with the billing company and subscriptions as well as other day to day tasks. We have 40 on call firefighter/EMT's who respond when calls are toned out.

As far as apparatus go, we have 2 fire engines, a 1993 Central States commercial cab, and a 2000 Ferrara custom HME Cab. Both have a 1250gpm Pump and 1000 gallons of water on them. Tank truck is a 2006 EVM with 2500 gallons on it and 1250 pump with a commercial cab. Forestry is a 2010 F550 with a skid unit on the back that has 250 gallons of water and a 250-gpm pump. Service truck is a 2019 F250 extended cab with a plow. Our ambulance is PL Custom on F550 chassis and is a 2016. We need to replace one of our engines to meet NFPA standard. We hope next year you will see this on the town warrant.

The town of Alfred has a subscription service for the ambulance for only \$25 paid annually. This by no means is a must, we will respond if you call 911 no matter what. What the subscription does offer is it covers any amount you owe after your insurance has been paid. This is only for when Alfred or Waterboro ambulance transports you though. This donation helps cover the town and supplements our budget for EMS supplies. Subscription forms will be coming out in December, so watch your mail. It may look like junk mail.

Thank you again,

Chief Christopher Carpenter



# ROSS CORNER FIRE COMPANY

## 1787 Gore Road, Shapleigh, Maine 04076

## **ANNUAL REPORT**

Over the last year our members devoted many hours to training within our company and neighboring towns.

Although most of our equipment is in great condition, some equipment such as turnout gear has reached its useful lifespan and will be replaced this year. Normal maintenance and upkeep on trucks and equipment will continue as to keep everything operational.

Special thanks to the communities of Alfred, Waterboro, and Shapleigh; your continued generous support provides us with the resources required to provide effective fire protection and public safety. Responses for the fiscal year ending June 2021 include: 1 for Acton, 6 for Alfred, 1 for Lebanon, 1 for Newfield, 50 for Shapleigh and 11 for Waterboro.

As always, huge thank you to the hard-working dedicated men and women of the Ross Corner Fire Company for always answering the call.

Sincerely,

Ethan Hunt Fire Chief Ross Corner Fire Company



As we move out of COVID restrictions, Alfred Parks and Recreation experienced a full turn over in committee members. We currently have 6 dedicated women who are actively planning events to benefit the Alfred community. Since starting in March, we have had 2 official events: Mother's Day Tea and Father's Day kickball.

To celebrate Mother's Day, Parks and Rec hosted a tea the Sunday prior. We had hot and cold beverages and sweet treats. We also painted tiny plant pots and planted succulents. We raffled off a wine basket, massage, and an Oak Street Bistro gift card, as well as potted flowers.

To celebrate Father's Day, Parks and Rec hosted a kickball game and BBQ. We had burgers, hot dogs, popsicles, and drinks. We raffled a Cabela's gift card, fishing gear, and Sea Dogs Tickets.

In addition, we have started opening the concession stand during little league games to raise money for future events or park needs.

We were able to spread 12 yards of mulch around the playground. Some of the items purchased are two new tennis nets, materials to fix the park benches and softball concession building, and railroad ties for the parking lot. In April, Parks and Rec teamed up with the Coast Guard Sector Northern New England to repaint the dugout building and trim the overgrowth around the tennis court.

Future events will hopefully include a movie in the park, PTSA BBQ, Halloween event, and Christmas event. We are also looking forward to getting basketball started again.

We have made some great strides over the past few months, but there are still many hurdles to overcome. For the Parks and Recreation Committee to continue to grow, new members are needed. We are constantly looking for new ideas and programs to offer to our community. Alfred Parks and Recreation is not strictly for the children of this community. We are hoping to get more seniors involved and would love to have some senior members on the committee. Alfred Parks and Recreation has worked closely with many organizations over the years and is looking forward to rekindling those relationships in the upcoming months.

Respectfully submitted,

Meghan Manship, Chairwoman, Maggie Boemmels Jessica Libby Amanda Oliver Deniel Kennedy Aria Gibbons

# PLANNING BOARD



The Alfred Planning Board continues to provide Town of Alfred officials and residents due diligence in the review, consideration and decision making for Land Use Permit Applications per Town of Alfred Code. Members greatly appreciate the time and effort of Alfred residents who participated in site walks and public hearings during the past year.

Planning Board activities during the 2021/2022 fiscal year included the review and consideration of Land Use Permit Applications for the following Land Use Categories: Home Occupation(s), Medical Marijuana Caregiver, Multi-Family Dwelling and Restaurant and Residential Subdivision. Revisions to approved Land Use Permits and approved Subdivision Plans were also decided upon during the year.

Several sections of the Town of Alfred Code that pertain to the Planning Board were reviewed this year. Clarification and updates to several land use categories and zoning requirements were considered and will be presented to Alfred residents at Public Hearings and Town Meetings during the upcoming year.

The Planning Board held a Public Hearing on May 16, 2022 regarding the Board of Selectmen's proposed ordinance to repeal and amend various provisions of the Code of the Town of Alfred to prohibit the acceptance of subdivision and private roads as town ways. There will be another Public Hearing for this proposed ordinance before it is presented to Alfred voters on November 8, 2022.

The Planning Board thanks Mr. Jim Allaire, Code Enforcement Officer for his guidance and feedback and Ms. Liz Dudgeon for her administrative support.

Finally, the Planning Board would like to recognize and thank Mr. Malcolm (Bill) Roberts and Mrs. Elissa Brewster for their years of service to the Planning Board.

Respectively submitted,

Elissa Pintauro Brewster, Chair Mike Cerbone, Vice Chair Al Carlson, Secretary Stephen Gile Dottie Guinard Owen Brochu Nate Hanson

# RESULTS OF ANNUAL TOWN MEETING JULY 1, 2021 to JUNE 30, 2022

Sarah Hewitt, Town Clerk, presented John Cook, with a plaque to recognize his 40 years of being Moderator for the Town of Alfred.

The meeting was re-convened by Moderator, John Cook, on Saturday, June 12, 2021 at 10:00 o'clock a.m. There were **43** Voters present.

- **ARTICLE 3:** It was voted to raise by taxation and appropriate \$832,000.00 to pay **SALARIES** in the Town of Alfred.
- ARTICLE 4: It was voted to raise by taxation and appropriate \$303,000.00 to pay for **EMPLOYEE BENEFITS** to include Workers Compensation, Unemployment, Payroll taxes, MainePERS and Medical Insurance.
- **ARTICLE 5:** It was voted to appropriate \$12,500.00 of the Unassigned Fund to pay for the **CONTINGENCY FUND.**
- ARTICLE 6: It was voted to raise by taxation and appropriate \$22,650.00 to pay for TOWN GOVERNMENT OPERATIONS.
- ARTICLE 7: It was voted to raise by taxation and appropriate \$15,000.00 to pay for TOWN HALL MAINTENANCE and UTILITIES.
- **ARTICLE 8:** It was voted to raise by taxation and appropriate \$26,355.00 to pay for **TOWN INSURANCE.**
- ARTICLE 9: It was voted to raise by taxation and appropriate \$15,000.00 to pay for LEGAL FEES.
- **ARTICLE 10:** It was voted to raise by taxation and appropriate \$11,575.00 to pay for the annual **AUDIT** of the Town's financial records.
- ARTICLE 11: It was voted to raise by taxation and appropriate \$1,400.00 to pay to update and maintain the CODE OF THE TOWN OF ALFRED.
- **ARTICLE 12:** It was voted to appropriate \$35,500.00 of the Designated Cable Franchise Fee account to pay for **COMPUTER SUPPORT.**
- **ARTICLE 13:** It was voted to raise by taxation and appropriate \$400.00 for the support of the **VETERANS COMMITTEE.**
- **ARTICLE 14:** It was voted to raise by taxation and appropriate \$20,000.00 to pay for annual **ASSESSING** of all new properties and major improvements.
- ARTICLE 15: It was voted to raise by taxation and appropriate \$1,595.00 for the support of the ALFRED HISTORICAL COMMITTEE

- ARTICLE 16: It was voted to raise by taxation and appropriate \$480.00 for the support of the ZONING BOARD OF APPEALS.
- ARTICLE 17: It was voted to raise by taxation and appropriate \$40,000.00 to add to the CAPITAL IMPROVEMENT FUND and be reserved for repairs/paving of Old Kennebunk Road.
- **ARTICLE 18:** It was voted to raise by taxation and appropriate \$1,945.00 for the support of the **ALFRED PLANNING BOARD.**
- **ARTICLE 19:** It was voted to raise by taxation and appropriate \$920.00 for the support of the **ALFRED CONSERVATION COMMISSION.**
- **ARTICLE 20:** It was voted to raise by taxation and appropriate \$2,786.00 and to appropriate \$3,524.00 of the Designated Animal Control Fund (for a total of \$6,310.00) for the operation of the **ANIMAL CONTROL DEPARTMENT.**
- ARTICLE 21: It was voted to raise by taxation and appropriate \$150,041.00 to pay the ALFRED WATER DISTRICT for the provision of water necessary for public fire protection.
- **ARTICLE 22:** It was voted to raise by taxation and appropriate \$13,750.00 to pay for **STREET LIGHTS** and Maintenance.
- **ARTICLE 23:** It was voted to raise by taxation and appropriate \$102,163.00 for the maintenance, operation and equipment of the **ALFRED FIRE AND RESCUE DEPARTMENT.**
- **ARTICLE 24:** It was voted to appropriate \$27,300.00 of the Unassigned Fund for the utilities and maintenance of the **ALFRED PUBLIC SAFETY BUILDING.**
- ARTICLE 25: It was voted to appropriate \$30,510.00 of the Unassigned Fund to pay for PUBLIC SAFETY ANSWERING POINTS/DISPATCH SERVICES.
- **ARTICLE 26:** It was voted to raise by taxation and appropriate \$1,000.00 to pay for Hepatitis B, TB, and other **IMMUNIZATIONS AND PHYSICALS** required for Fire, Rescue "on call" personnel, Transfer Station Employees and the Animal Control Officer.
- **ARTICLE 27:** It was voted to raise by taxation and appropriate \$9,360.00 to be used by the **ROSS CORNER FIRE COMPANY** for operations and maintenance.
- **ARTICLE 28:** It was voted to raise by taxation and appropriate \$187,180.00 for the support of the Town's **SOLID WASTE MANAGEMENT** program.
- **ARTICLE 29:** It was voted to appropriate \$575.00 of the Unassigned Fund for the support of **CARING UNLIMITED.**
- **ARTICLE 30:** It was voted to appropriate \$500.00 of the Unassigned Fund for the support of **KIDS FREE TO GROW.**
- **ARTICLE 31:** It was voted to appropriate \$1,400.00 of the Unassigned Fund for the support of the **SOUTHERN MAINE AGENCY ON AGING.**

- ARTICLE 32: It was voted to appropriate \$200.00 of the Unassigned Fund for the support of SOUTHERN MAINE VETERANS MEMORIAL CEMETERY ASSOCIATION.
- ARTICLE 33: It was voted to appropriate \$1,000.00 of the Unassigned Fund for the support of YORK COUNTY COMMUNITY ACTION CORPORATION.
- **ARTICLE 34:** It was voted to raise by taxation and appropriate \$346,595.00 to pay for the annual payment of the contract for **PLOWING AND SANDING ROADS**.
- **ARTICLE 35:** It was voted to raise by taxation and appropriate \$125,000.00 to pay for costs of the **SAND AND SALT STOCKPILE.**
- ARTICLE 36: It was voted to raise by taxation and appropriate \$245,000.00 to pay for YEAR-ROUND ROAD MAINTENANCE.
- ARTICLE 37: It was voted to appropriate \$408,868.00 of the Unassigned Fund and to appropriate \$41,132.00 of the State Local Road Assistance Program money (for a total of \$450,000.00) to pay for PAVING PREPARATION WORK/ PAVING PROGRAM as approved by the Board of Selectmen.
- **ARTICLE 38:** It was voted to authorize the municipal officers to make final determinations regarding the closing or opening of roads to winter maintenance pursuant to 23 M.R.S. §2953.
- ARTICLE 39: It was voted to raise by taxation and appropriate \$14,028.00 for the support of the ALFRED PARKS AND RECREATION PROGRAMS.
- ARTICLE 40: It was voted to raise by taxation and appropriate \$906.00 to be used to support the SHAKER VALLEY SNO-TRAVELERS CLUB for the purpose of maintaining their snowmobile trails, to be open to the use of the public.
- ARTICLE 41: It was voted to raise by taxation and appropriate \$575.00 for the support of the BROTHERS BEACH TOWN PARK COMMITTEE.
- ARTICLE 42: It was voted to raise by taxation and appropriate \$5,000.00 to pay for the ALFRED FESTIVAL DAY.
- ARTICLE 43: It was voted to raise by taxation and appropriate \$6,159.00 and to appropriate \$21.00 of the Designated Old Cemetery Fund (for a total of \$6,180.00) for the maintenance of CEMETERIES AND MOWING.
- ARTICLE 44: It was voted to raise by taxation and appropriate \$2,900.00 to pay for the FIELD CARE/TREE PROGRAM.
- **ARTICLE 45:** It was voted to raise by taxation and appropriate \$6,000.00 to pay for the Town's **GENERAL ASSISTANCE PROGRAM.**
- **ARTICLE 46:** It was voted to raise by taxation and appropriate \$20,010.00 for the support of the **PARSONS MEMORIAL LIBRARY.**

- ARTICLE 47: It was voted to authorize the municipal Officers to accept any and all funds and real or personal property from any source including but not limited to fines, fees, gifts, sales, grants and reimbursements and to appropriate said funds into various municipal accounts and to use said property in accordance with the purposes for which the funds were received or the gift of property was made.
- **ARTICLE 48:** It was voted to appropriate \$14,172.00 from the Unassigned Fund to make the annual payment on the **2019 SERVICE TRUCK.**
- ARTICLE 49: It was voted to appropriate \$41,121.00 from the Unassigned Fund to make the annual payment on the SELF- CONTAINED BREATHING APPARATUS AND COMPRESSOR LEASE.
- **ARTICLE 50:** It was voted to authorize the municipal officers to dispose of town-owned personal property, under such terms and conditions as they deem advisable.
- ARTICLE 51: It was voted to authorize the municipal officers to dispose of tax-acquired property, under such terms and conditions as they deem advisable, except that the Municipal Officers shall use the special sale process required by 36 M.R.S. §943-C for homestead property formerly owned by persons 65 years or older if they choose to sell it to anyone other than the former owner(s).
- **ARTICLE 52:** It was voted to pay abatement of taxes from the Unassigned Fund and set interest to be paid by the Town on abated taxes at 2.00% per year.
- **ARTICLE 53:** It was voted to use the estimated excise tax and other revenues, as approved by the Selectmen, to reduce the tax rate for the fiscal year July 1, 2021 to June 30, 2022.
- ARTICLE 54: It was voted to fix the date of October 1, 2021 when first payment of taxes will be due and payable and April 1, 2022 when second payment of taxes will be due and payable and if the Town will fix a rate of interest of 6.00% per annum to be charged on taxes unpaid after said date(s) with interest to begin October 2, 2021 on first payment and April 2, 2022 on the second payment, and if the Town will forgive interest for members of the Tax Club if payments are made to date.
- **ARTICLE 55:** It was voted to authorize the Tax Collector or Treasurer to accept prepayments of taxes not yet committed, pursuant to 36 M.R.S.A. §506.

TRUE COPY ATTEST

Sarah Hewitt, Town Clerk

# **VETERANS COMMITTEE**



On May 14, 2022 Committee members Jack Scott, Alden Gile, Donna Pirone, and Bruce Tucker placed 271 flags on Veterans graves in Evergreen Cemetery. Earlier in May, 37 flags were placed on 14 outlying family cemeteries scattered across the town by Jack and Bruce.

Veterans interred in Evergreen Cemetery this fiscal year were: Brian Morrill; Charles W. Quint Sr.; Edward (Mike) M. Cook;

This year's Veteran's Committee scholarship was awarded to recipient Madison Bors in the amount of \$746.00. Good Luck Madison in your future endeavors.

Way in the back, in the extreme north east corner of the Village Cemetery sits the lonely grave stone of Richard Campernell (1794-1865) all by itself. And it's not like he didn't have family in town. hHs wife's grave, Hannah Campernell (1799-1876), sits about 100' away. Each year he gets a Veteran's flag and I always wondered why? He appears to have been too young for the war of 1812 and way too old for the Civil War. He was about fifty years of age for the Mexican war, a bit long in the tooth to go campaigning. Quick research finds Campernell receiving pay for active service in 1841. This leads to the conclusion that Richard served during the Bloodless Aroostook War. He's the only Veteran in Alfred I can find who served in that war.

It wasn't much of a war. It came about because both Maine and New Brunswick claimed the rich timber resources of Aroostook County. Even though Maine had been a state for almost twenty years, the border between Maine and Canada had not been determined. That meant both parties were cutting timber as fast as they could and jailing loggers from the other side when they laid hands on them. Things came to a head in 1839 when Maine rushed militia troops to the area and threatened to attack Canada. New Brunswick responded in kind. There was lots of marching around in the woods and saber rattling on both sides, but no battles occurred and no combat deaths recorded, a few soldiers died of sickness and freezing to death. The border was still not settled until the Webster-Ashburton Treaty in 1842.

Alfred got involved because militia Gen. James Thomas was busy drafting militiamen and forwarding them to the front. Thomas was a tavern keeper who owned the Old Berry Tavern on the green in the Village Square. Campernell was a village resident and likely assisted Gen. Thomas in some manner. Whether he ever got to spend a cold winter night in Aroostook County is not known.

Richard was a wagon painter born in Newfield who was employed by the Griffin family of blacksmiths when they operated the Old Forge. Campernell appears frequently in the day books of the forge as a painter and handyman for James Griffin, doing farming chores, butchering livestock and working around the forge. Even though the Bloodless Aroostock War is treated as a humorous footnote in history, when the call went out to defend Maine's honor, Richard Campernell stepped up. He gets a flag for his service. The Committee wishes to thank ALL Veterans for their service to America.

Respectfully submitted, Bruce Tucker-Chair, Tammy Chadbourne, Alden Gile, Donna Pirone, Thomas Plummer and Jack Scott





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 2021/2022 heating season this program has provided heating fuel for 20 households in our community. The amount of assistance totaled \$14,335.11 averaging \$716.75 per household.

For those of you who contribute monetarily or by turning in your bottles and cans <u>WE THANK YOU!</u> 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.

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

Respectfully submitted,

Arlene Carroll, Donna Pirone & Lisa Cook



# **BROTHERS BEACH**

The Bothers Beach Forestry Grant to help address the Emerald Ash borer and ground invasive plants remains in progress. The plan is to harvest in either frozen or dry conditions with the desire to reduce forest ground impact. Adjustments in harvesting time frame has created some delays. Harvesting of Ash trees and other compromised trees have tentatively been planned for late summer/early fall of 2022 or during the appropriate temperatures in winter of 2023. The focus will be to maintain a healthy tree canopy over the harvest area north of the beach entry road. Managing how and when ground invasive plants will be addressed is contingent on harvest completion.

The Committee is looking for volunteers to help construct a pavilion and with trail construction following the harvest. If you would like to make a donation for the pavilion materials, please send a check to the Alfred Town Hall with the memo "Brothers Beach Town Park; Pavilion Project". Visit our Facebook page: "Brothers Beach" (Brothers Beach Town Park).

Respectfully submitted,

Chad Perry, Chairman



## HISTORICAL COMMITTEE

Due to Covid restrictions on public gatherings and committee meetings, museum attendance was negatively impacted the last few years. Museum hours were reduced to Saturday afternoon 2-4PM and last open date will be August 27<sup>th</sup>. This summer the committee is presenting a museum display on children's games and toys. There are interactive areas for the younger set and a marble tower for kids of all ages. I urge fellow Alfredians to drop by and check it out. The committee would also remind folks that the museum has available extensive files on local history and genealogy. If you have a particular interest, drop by during museum hours or make arrangements with a committee member.

It's been stated that historians of today stand on the shoulders of those who have gone before them. So it is with Alfred history. The committee would like to take a minute to recognize the efforts of committee members Allison and Almon Williams who have carried Alfred's historical water for decades.

The couple served as a bridge between the generation of Elsie Davis, Maud Sayward, and Mollie Kelly, carefully absorbing Alfred's rich oral traditions stretching back to horse and buggy days...and carried it forward. In the present age where everyone drives to another town to work, and social bonds between neighbors are few, a shared oral tradition gives our town a feeling that Alfred is a "real" place with a vibrant past. The Williams have helped preserve this record.

The pair helped create the first home for Alfred's history by cleaning out a coal bin in the library basement and building a closet to hold the archives of the historical society. The couple was instrumental in creating the Alfred Historical Committee and leading it forward. When the committee was gifted the old fire station on Oak Street, Almon employed his considerable construction skills in converting the fire barn to a village museum- hanging sheetrock, building stairs, painting floors and scraping and painting the exterior. When the museum storage needed shelving, Almon built that as well, along with wooden mannequins, models of the village dwellings and sawmills...in short, anything that needed doing. When the committee was given responsibility for Schoolhouse #5, on the Gore, Almon spent endless hours restoring the building from tin roof to foundation, and earned a statewide preservation award in the process.

Allison archived and filed Alfred's historical newspaper clippings, documents, and photos. She helped make available the Samuel Leighton and George Came diaries, which gives us a day by day account of Alfred life, almost unbroken, from 1820 to 1900's. She made certain the Parsons Memorial Library had both a reference copy and a lending copy of the diaries. Alfred is extremely fortunate to have this invaluable resource, a resource few towns can rival. Her work with the museum displays from conception to implementation is unrivaled.

This sounds like an obituary...but it is not. Almon and Allison are very much alive, but have decided to step back a bit regarding responsibilities. Thankfully, they both will remain on the committee as members. The committee just wanted the couple to know how much their dedication to Alfred history is appreciated. A heartfelt thank you to Almon and Allison for all their efforts.

Respectfully submitted,

Almon & Allison Williams, Patrick Orr, Marge Anderson, Bruce Tucker, and Donna Dorian.

# **Financial Statements**

**Town of Alfred, Maine** 

June 30, 2022

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# Town of Alfred, Maine

# June 30, 2022

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## **Independent Auditors' Report**

To the Selectboard Town of Alfred Alfred, Maine

## **Opinions**

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, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

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, 2022, 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.

## **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Alfred, Maine, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Alfred, Maine's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Town of Alfred, Maine's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Alfred, Maine's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **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, the Notes to the Schedule, the Schedule of the Town's Proportionate Share of the Net Pension Liability, the Schedule of Town Contributions and the Notes to these Schedules, as noted in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

## **Supplementary 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. Such information is 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. The 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.

Pundy Powns + Company

**Professional Association** 



# Town of Alfred Office of The Selectmen P.O. Box 850 16 Saco Road Alfred, ME 04002 324-5872 x202



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, 2022. 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 \$4,001,299 as of June 30, 2022, compared to \$3,603,943 as of June 30, 2021.

The Town's governmental funds General Fund Balance on a budgetary basis was \$1,007,577 as of June 30, 2022, compared to \$586,533 as of June 30, 2021.

### **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.

Total assets increased as a result of the Town's ARPA allocation being received during the year and none of it expended. Although total liabilities decreased this was offset by an increase in the deferred inflows related to future pension liabilities. The overall increase gives the Town more available funding for future use.

The following schedule is a summary of the statement of activities for the years ended June 30, 2022 and June 30, 2021:

	<u>2022</u> <u>2021</u>		Change		
Governmental Activities					
Revenues:					
Program revenues:					
Charges for services	\$ 263,373	\$	276,611	\$	(13,238)
Operating grants and contributions	384,449		66,814		317,635
General revenues:					
Property taxes	4,806,955		4,466,452		340,503
Excise taxes	788,807		788,031		776
Intergovernmental	676,169		560,753		115,416
Other	 150,789		118,110		32,679
Total Revenues	7,070,542		6,276,771		793,771
Expenses:					
General					
General government	809,769		810,952		(1,183)
Public safety	767,804		722,571		45,233
Public works	1,176,202		679,764		496,438
Health and sanitation	299,176		282,855		16,321
Community services	5,106		5,065		41
Recreation	20,935		21,333		(398)
Cemeteries	6,180		6,180		-
Welfare	2,580		5,120		(2,540)
Library	101,240		102,142		(902)
County tax	169,660		163,480		6,180
Education	3,290,856		3,103,123		187,733
Unclassified	23,678		5,275		18,403
Interest on long-term debt			413		(413)
Total Expenses	6,673,186		5,908,273		764,913
Change in Net Position	\$ 397,356	\$	368,498	\$	28,858

Revenues increased due to receiving the one-time ARPA funds and more property taxes collected from an increase in the mil rate. Expenses increased as the Town re-established its road paving program that had been halted last year due to economic concerns related to the COVID pandemic. The RSU #57 assessment once again continues to increase, this year by 6%.

## Management's Discussion and Analysis - Continued

# 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, 2022 and June 30, 2021:

Governmental Activities	<u>2022</u>	<u>2021</u>	Change
Current and other assets	\$ 1,994,624	\$ 1,468,794	\$ 525,830
Capital assets	 2,413,627	 2,543,318	 (129,691)
Total Assets	4,408,251	4,012,112	396,139
Deferred outflows related to OPEB	10,097	10,801	(704)
Deferred outflows related to pensions	 122,881	125,233	 (2,352)
Total Deferred Outflows	132,978	136,034	(3,056)
Other liabilities	153,361	125,103	28,258
Long-term liabilities	 165,004	 366,685	(201,681)
Total Liabilities	318,365	491,788	(173,423)
Deferred inflows related to OPEB	39,511	50,651	(11,140)
Deferred inflows related to pensions	 182,054	1,764	180,290
Total Deferred Inflows	221,565	 52,415	 169,150
Net investment in capital assets	2,288,281	2,428,692	(140,411)
Restricted, expendable	363,950	343,751	20,199
Restricted, nonspendable	22,500	22,500	-
Unrestricted	 1,326,568	 809,000	517,568
Net Position	\$ 4,001,299	\$ 3,603,943	\$ 397,356

## Management's Discussion and Analysis - Continued

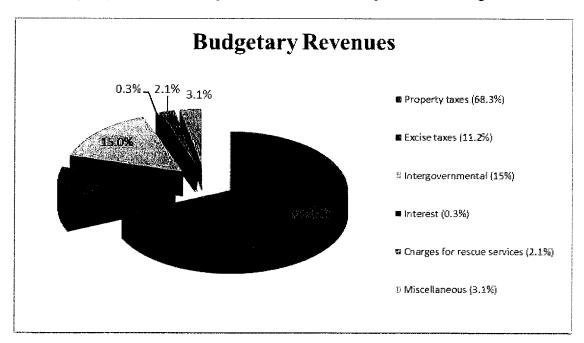
# Town of Alfred, Maine

## 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 8 and 10 of the financial statements.

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

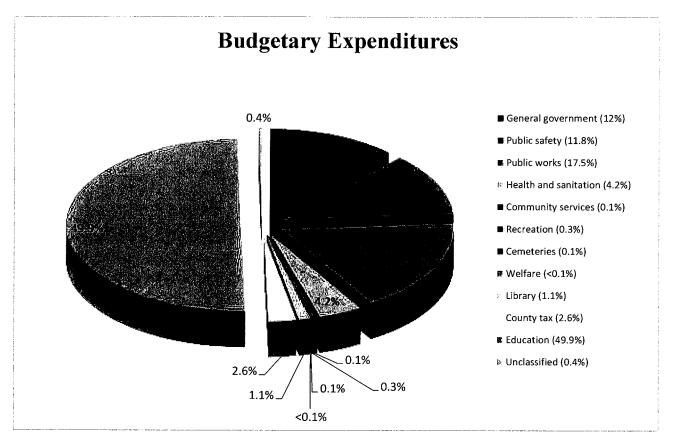


As a percentage, the Town's reliance on property and excise taxes decreased from the prior year, but when taking the COVID allocation of ARPA funding received into consideration the amount **collected** through property and excise tax continues to show that the individual taxpayers are directly responsible for the vast majority of operational revenue for the Town.

## Management's Discussion and Analysis - Continued

# Town of Alfred, Maine

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



Even with the inclusion of the road paving program this year into the Public Works expenditures, RSU #57 and York County continue to account for well over 50% of total expenses, which are completely outside of the control of the Town.

## **Capital Assets**

At the year end, the Town had \$2,413,627 in capital assets, net of accumulated depreciation, compared to \$2,543,318, last year.

In 2021 the only addition to our Capital Assets was a small boat and trailer acquired through a grant for the Fire/EMS department. We continue to depreciate our assets, this year by \$118,000.

## Management's Discussion and Analysis - Continued

## Town of Alfred, Maine

### Long Term Liabilities

At year-end, the Town had \$91,612 in leases payable compared to \$141,757, last year.

During 2021 no new leases agreements were entered into. We continue to make our annual lease payments on our service truck and SCBA tanks.

## **Budgetary Highlights**

The budget to actual statement appears on page 11.

When adopting the budget at our annual Town Meeting the Town expected the expenses to exceed revenues by approximately \$495,000 but through careful departmental oversight and higher than expected revenues, our revenue exceeded expenses by approximately \$460,000 overall.

## **Economic Factors and Next Year's Budgets and Rates**

The Town has not currently begun the budget process to formulate next year's budget but we are constantly monitoring the changing economic climate and will be conscientious of these factors when in the planning process.

#### 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, 2022

		Governmental Activities
Assets		
Cash		\$ 1,454,081
Investments		223,326
Accounts receivable, net of allowance		90,816
Taxes receivable		140,058
Tax liens		33,448
Tax acquired property		6,290
Prepaid expenses		33,315
Capital assets, net of accumulated depreciation		2,413,627
Net pension asset		13,290
	Total Assets	4,408,251
Deferred Outflows		
Deferred outflows related to OPEB		10,097
Deferred outflows related to pension		122,881
Ī	otal Deferred Outflows	132,978
		<b>,</b>
Liabilities		
Accounts payable		82,303
Accrued payroll		47,805
Accrued interest payable		3,100
Taxes paid in advance		20,153
Long-term liabilities:		
Portion due or payable within one year:		
Leases payable		51,954
Portion due or payable after one year:		
Leases payable		39,658
Net OPEB liability		73,392
	<b>Total Liabilities</b>	318,365
Deferred Inflows		
Deferred inflows related to pension		182,054
Deferred inflows related to OPEB		39,511
	<b>Total Deferred Inflows</b>	221,565
Net Position		
Net investment in capital assets		2,322,015
Restricted, expendable		363,950
Restricted, nonspendable		22,500
Unrestricted		1,292,834
	Net Position	\$ 4,001,299
	11Ct I USITION	Ψ 7,001,299

## **Statement of Activities**

# Town of Alfred, Maine

## For the Year Ended June 30, 2022

				Program	ı Re	evenues	R	et (Expense) Levenue and Changes in Vet Position
Function/Programs		Expenses	Charges for			Operating Grants and Contributions		overnmental Activities
Governmental Activities:		Expenses		Services	_	Contributions		Activities
General government	\$	809,769	\$	90,924	\$	224 451	ø	(284 204)
Public safety	Ф	767,804	Ф	158,430	Ф	334,451 2,170	\$	(384,394)
Public works		1,176,202		130,430		45,937		(607,204)
Health and sanitation		299,176		14,019		43,937		(1,130,265)
Community services		5,106		14,019		-		(285,157)
Recreation		20,935		-		-		(5,106)
Cemeteries		6,180		-		-		(20,935)
Welfare		2,580		-		1,891		(6,180)
Library		101,240		-		1,091		(689) (101,240)
County tax		169,660		-		-		
Education		3,290,856		-		-		(169,660)
Unclassified		23,678		_		-		(3,290,856) (23,678)
Total Governmental Activities	\$	6,673,186	\$	263,373	\$	384,449		(6,025,364)
Toma Sovermonda Activides	Ψ	0,075,100		ral revenues:	Ψ_	301,117		(0,023,304)
				erty taxes				4,806,955
			-	se taxes				788,807
				governmental				676,169
				est income				27,025
				cellaneous				120,773
				on disposal o	of c	apital assets		2,991
						Seneral Revenues		6,422,720
				Ch	ge in Net Position		397,356	
				Net position	ı at	beginning of year		3,603,943
				Net Pos	itio	n at End of Year	\$	4,001,299

## **Balance Sheet - Governmental Funds**

## Town of Alfred, Maine

## As of June 30, 2022

A		General		Parson's Library Fund		Other overnmental Funds		Total overnmental Funds
Assets	Ф	1.066.620	ф	254642	Φ.	22.000	•	
Cash	\$	1,066,629	\$	354,643	\$	32,809	\$	1,454,081
Investments Accounts receivable, net of allowance		223,326		-		-		223,326
Taxes receivable		90,816		-		-		90,816
Tax liens		140,058 33,448		-		-		140,058
Tax acquired property		6,290		-		-		33,448
Prepaid expenses		33,315		-		-		6,290 33,315
Due from other funds		33,313				100		
Due from other funds		-	_			100	_	100
Total Asset	s <u>\$</u>	1,593,882	\$	354,643	\$	32,909	\$	1,981,434
Liabilities, Deferred Inflows of Resources, and Fund Balance	es							
Liabilities								
Accounts payable	\$	81,201	\$	1,102	\$	-	\$	82,303
Accrued payroll		47,805		-		_		47,805
Taxes paid in advance		20,153		-		-		20,153
Due to other funds		100				-		100
Total Liabilities	S	149,259		1,102		-		150,361
Deferred Inflows of Resources								
Unavailable revenue - property taxes		87,812		_		_		87,812
Unavailable revenue - rescue revenue		3,762		_		-		3,762
Total Deferred Inflows of Resources	. —	91,574		-		-	_	91,574
Fund Balances								
Nonspendable:								
Permanent Fund		_		22,500		-		22,500
General Fund		33,315				_		33,315
Restricted:		55,515		_		_		33,313
Permanent Fund		_		331,041		32,909		363,950
General Fund		334,451		-		52,707		334,451
Assigned:		00 1, 101						334,431
General Fund		533,183		_		_		533,183
Unassigned:		,						,
General Fund		452,100				-		452,100
Total Fund Balances	·	1,353,049		353,541		32,909		1,739,499
Total Liabilities, Deferred Inflows of								
Resources, and Fund Balances	<u>\$</u>	1,593,882	\$	354,643	\$	32,909	\$	1,981,434

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

## Town of Alfred, Maine

## As of June 30, 2022

Total Fund Balances - Governmental Funds			\$ 1,739,499
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 and amortization is:			2,413,627
Long-term assets are not availabe in the current period and therefore are not reported as such in the funds. Long-term assets at year-end consist of:  Net pension asset			13,290
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 Rescue revenue	\$	87,812 3,762	91,574
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 Deferred inflows related to OPEB Deferred outflows related to pension Deferred inflows related to pension		10,097 (39,511) 122,881 (182,054)	(88,587)
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:  Capital lease obligations  Accrued interest payable  Net OPEB liability	dudrossortho	(91,612) (3,100) (73,392)	(168,104)
Net Position - Governmental Activities			\$ 4,001,299

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

## Town of Alfred, Maine

## For the Year Ended June 30, 2022

		General		Parson's Library Fund	Go	Other overnmental Funds	G	Total overnmental Funds
Revenues	Ф	4 004 000			•			
Property taxes	\$	4,801,290	\$	-	\$	-	\$	4,801,290
Excise taxes		788,807		-		-		788,807
Intergovernmental		1,058,448		-		-		1,058,448
Interest income		20,507		6,454		64		27,025
Charges for rescue services		148,131		-		-		148,131
Miscellaneous		217,555	_	30,481		-	_	248,036
Total Revenues		7,034,738		36,935		64		7,071,737
Expenditures								
Current								
General government		789,779		-		-		789,779
Public safety		772,475		-		-		772,475
Public works		1,149,050		-		-		1,149,050
Health and sanitation		272,929		-		-		272,929
Community services		5,106		-		-		5,106
Recreation		19,842		-		-		19,842
Cemeteries		6,180		-		-		6,180
Welfare		2,580		-		-		2,580
Library		70,495		16,339		-		86,834
County tax		169,660		-		-		169,660
Education		3,290,856		-		-		3,290,856
Unclassified		23,138		<u>-</u>		540		23,678
Total Expenditures		6,572,090	_	16,339		540	_	6,588,969
Revenues Over (Under) Expenditures		462,648		20,596		(476)		482,768
Other Financing Sources (Uses)								
Operating transfers in		21		-		100		121
Operating transfers out		(100)				(21)		(121)
<b>Total Other Financing Sources (Uses)</b>	_	(79)		-		79		
Revenues and Other Sources Over (Under)								
Expenditures and Other Uses		462,569		20,596		(397)		482,768
Fund balances at beginning of year	_	890,480	_	332,945		33,306		1,256,731
Fund Balances at End of Year	\$	1,353,049	\$	353,541	\$	32,909	\$	1,739,499

# 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, 2022

Net Change in Fund Balances - Total Governmental Funds		\$ 482,768
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 and amortization expense differed from capital asset additions in the current period:		
Additions to capital assets	\$ 5,000	
Depreciation and amortization expense	(133,682)	
		(128,682)
Governmental funds report the sale of capital assets as revenues. However, in the Statement Activities, the sale of those assets is recognized as a gain or loss, depending on the sale and accumulated depreciation amounts.		
Proceeds from sale of capital assets	(4,000)	
Gain on disposition of capital assets	2,991	
		(1,009)
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	5,665	
Rescue revenue	(5,851)	
		(186)
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 net of proceeds of long-term liabilities in the current period:  Principal portion of capital lease obligations	50,145	50,145
Some expenses reported in the Statement of Activities do not require the use of current financial		, -
and therefore are not reported as expenditures in the governmental funds.		
Change in accrued interest payable	1,700	
Adjustment to OPEB	1,525	
Adjustment to pension expense	(8,905)	
		(5,680)
Change in Net Position of Governmental Activities		\$ 397,356

## 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, 2022

	Original	Final	Actual	Variance Positive
Revenues	Budget	Budget	Actual	(Negative)
Property taxes	\$ 4,799,724	\$ 4,799,724	\$ 4,801,290	\$ 1,566
Excise taxes	765,000	765,000	788,807	23,807
Intergovernmental	561,169	563,060	1,058,448	495,388
Interest	-	-	18,982	18,982
Charges for rescue services	-	-	148,131	148,131
Miscellaneous	35,500	442,124	217,555	(224,569)
Total Revenues	6,161,393	6,569,908	7,033,213	463,305
Expenditures				
Current				
General government	881,115	1,292,578	789,779	502,799
Public safety	771,545	778,725	772,475	6,250
Public works	1,168,162	1,169,779	1,149,050	20,729
Health and sanitation	259,899	267,493	272,929	(5,436)
Community services	10,256	10,506	5,106	5,400
Recreation	18,316	21,955	19,842	2,113
Cemeteries	6,180	6,180	6,180	-
Welfare	6,000	7,891	2,580	5,311
Library	74,533	74,533	70,495	4,038
County tax	169,660	169,660	169,660	-
Education Unclassified	3,290,856	3,290,856	3,290,856	(22.120)
			23,138	(23,138)
Total Expenditures	6,656,522	7,090,156	6,572,090	518,066
Revenues Over (Under) Expenditures	(495,129)	(520,248)	461,123	981,371
Other Financing Sources (Uses)				
Operating transfers in	21	21	21	-
Operating transfers out	(40,100)	(40,100)	(40,100)	-
Utilization of assigned fund balance	90,534	106,641	-	(106,641)
Utilization of unassigned fund balance	538,146	547,158		(547,158)
Total Other Financing Sources (Uses)	588,601	613,720	(40,079)	(653,799)
Revenues and Other Sources Over				
(Under) Expenditures and Other Uses	\$ 93,472	\$ 93,472	421,044	\$ 327,572
Budgetary fund balance at beginning of year			586,533	
<b>Budgetary Fund Balance at End of Year</b>			\$ 1,007,577	

## **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.

## Town of Alfred, Maine

### Note A - Summary of Significant Accounting Policies - Continued

#### Government-wide Financial Statements - 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, deferred outflows of resources, 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.

## 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.

## 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. Capital assets include land, buildings and improvements, infrastructure, equipment, library books, vehicles, and intangibles. 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.

The Town is reporting intangible right-to-use assets related to leased equipment. These intangible assets are being amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

#### Right-to-Use Assets

The Town is the lessee for noncancellable leases of equipment. The Town has recognized a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The Town recognizes lease liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the Town initially measures the lease liability at the present value of payment expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payment made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

The Town uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the Town generally uses its estimated incremental borrowing rate as the discount rate for leases.

## Town of Alfred, Maine

### Note A - Summary of Significant Accounting Policies - Continued

#### Right-to-Use Assets - Continued

The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and a purchase option price that the Town is reasonably certain to exercise.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

### **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 net 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 net position.

## 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 net 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 net 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 J), 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.

## 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.

## 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.

## 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 4, 2021, on the assessed value listed as of April 1, 2021, for all real and personal property located in the Town. Taxes were due October 1, 2021 and April 1, 2022. Interest on unpaid taxes commenced on October 2, 2021 and April 2, 2022 at 6% 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 \$93,472 for the year ended June 30, 2022.

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.

## Town of Alfred, Maine

## Note A - Summary of Significant Accounting Policies - Continued

### **New Accounting Pronouncement**

During the year ended June 30, 2022, the Town implemented Governmental Accounting Standards Board Statement No. 87, *Leases*. The implementation of this accounting standard did not have an effect on the beginning net position or fund balance of the Town as previously reported.

#### Note B - Cash and Investments

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

## Custodial Credit Risk - Deposits

At June 30, 2022, the carrying amount of the Town's deposits was \$1,454,081 and the bank balance was \$1,520,882. 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, 2022, \$885,534 of the Town's bank balance of \$1,520,882 was exposed to credit risk as follows:

Collateralized with securities held by the pledging financial institution in the Town's name

**\$** 885,534

## Certificates of Deposit

Certificates of deposit totaling \$322,909 as of June 30, 2022 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.

## Town of Alfred, Maine

#### Note B - Cash and Investments - Continued

#### **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, 2022 the Town had the following investment and maturity:

				Maturity								
					I	ess than			Mor	e than		
Investment Types Repurchase agreement	<u>Fa</u>	air Value	Not Applicable		<u>1 year</u> <u>1 ·</u>			years	<u>5 y</u>	<u>ears</u>		
with bank	<u>\$</u>	223,326	\$	<u>-</u>	<u>\$</u>	223,326	\$	-	<u>\$</u>			

#### 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, 2022, 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, 2022, 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, 2022:

General Fund	
Rescue Department service receivables	\$ 33,019
Less: Allowance for doubtful accounts	(15,398)
Net Rescue Department service receivable	17,621
Intergovernmental receivables	69,716
Other receivables	3,479
	\$ 90,816

# Town of Alfred, Maine

**Note D - Capital Assets** 

A summary of capital asset transactions for the year ended June 30, 2022, follows:

	Beginning <u>Balance</u> <u>Additions</u>		Retirements			Ending Balance		
Governmental Activities:								
Non-Depreciable Assets:								
Land	\$	628,520	\$	-	\$	1,009	\$	627,511
Works of art		10,320		-		-		10,320
Depreciable Assets:								
Buildings and improvements		1,388,700		-		-		1,388,700
Land improvements		529,269		-		-		529,269
Equipment		642,371		5,000		-		647,371
Vehicles		867,455		-		-		867,455
Paved road network		1,034,347		-		-		1,034,347
Library books		298,000						298,000
Totals at historical cost		5,398,982		5,000		1,009		5,402,973
Less Accumulated Depreciation:								
Buildings and improvements		795,607	3	36,809		_		832,416
Land improvements		312,956	]	1,865		_		324,821
Equipment		554,480		20,766		-		575,246
Vehicles		684,634		23,348		-		707,982
Paved road network		330,275	2	25,858		_		356,133
Library books		298,000				_		298,000
Total accumulated depreciation		2,975,952	11	8,646				3,094,598
Land and depreciable capital assets, net		2,423,030	(11	3,646)		1,009		2,308,375
Intangible Right-to-Use Assets:								
Leased equipment		150,360						150,360
Less Accumulated Amortization:		30,072	1	5,036				45,108
Intangible right-to-use assets, net		120,288	(1:	5,036)			_	105,252
Capital assets, net	<u>\$</u>	<u>2,543,318</u>	<u>\$ (12</u>	<u>8,682)</u>	<u>\$</u>	1,009	<u>\$</u>	<u>2,413,627</u>

## Town of Alfred, Maine

## Note D - Capital Assets - Continued

Depreciation and amortization expense was charged to the following functions: General government \$ 14,907 Public safety 50,810 Health and sanitation 25,437 Public works 27,152 Parks and recreation 1,093 Library 14,283 Total governmental activities depreciation and amortization expense 133,682

## Note E - Interfund Receivables and Payables

Interfund balances at June 30, 2022, consisted of the following individual fund receivables and payables:

<b>Governmental Activities</b>	Receiva Due fr		<u>Payal</u> <u>Due</u>		Net Internal Balances		
General Fund: Trust Funds: Veteran's Memorial Fund	<u>\$</u>		<u>\$</u>	(100)	\$	(100)	
Trust Funds: General Fund: Veteran's Memorial Fund Net Governmental Activities		100			<u>\$</u>	100	

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.

## Town of Alfred, Maine

## 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, 2022 consisted of the following amounts:

Governmental Activities	Transfers In		Transfe	rs Out	Net Transfers		
General Fund:							
Trust Funds:							
Cemetery Trust	\$	21	\$	-			
Veteran's Memorial Trust				(100)			
		21		-	\$	(79)	
Trust Funds:							
General Fund:							
Cemetery Trust		-		(21)			
Veteran's Memorial Trust		100					
		-		(21)		<u>79</u>	
Net Governmental Activities					\$		

## Note G - Leases Payable

The Town has acquired a truck and SCBA tanks and compressor through financing lease obligations, with interest at 3.38% and 3.69%, respectively. The annual requirements to amortize capital lease obligations are as follows:

Year ending					
<u>June 30</u>	<u>Pr</u>	incipal	<u>Ir</u>	<u>nterest</u>	<u>Total</u>
2023	\$	51,954	\$	3,338	\$ 55,292
2024		39,658		1,463	41,121
	\$	91,612	\$	4,801	\$ 96,413

## Town of Alfred, Maine

## Note H - Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2022, was as follows:

	В	eginning					Ending		mounts e within
	<u>]</u>	<u>Balance</u>	Ad	<u>lditions</u>	Re	ductions	<b>Balance</b>	<u>O</u>	ne Year
Governmental Activities:									
Leases payable	\$	141,757	\$	-	\$	50,145	\$ 91,612	\$	51,954
Net pension (asset)/liability		160,447		-		173,737	(13,290)		-
Net OPEB liability		64,481		8,911		-	 73,392		
	<u>\$</u>	366 <u>,685</u>	<u>\$</u>	<b>8,9</b> 11	<u>\$</u>	223,882	\$ 151,714	<u>\$</u>	51,954

## Note I - Postemployment Benefits Other than Pensions (OPEB)

# <u>Group Health Insurance Plan - Maine Municipal Employees Health Trust (MMEHT Plan)</u> <u>Plan Description</u>

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, 2022, 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	8
	9

## Town of Alfred, Maine

## Note I - Postemployment Benefits Other than Pensions (OPEB) - Continued

# <u>Group Health Insurance Plan - Maine Municipal Employees Health Trust (MMEHT Plan) - Continued</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, 2022 were \$2,336.

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, 2022, the Town reported an OPEB liability of \$73,392. The OPEB liability was measured as of January 1, 2022, and was determined by an actuarial valuation as of that date.

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

	MMEHT Plan EB Liability
Balance at June 30, 2021	\$ 64,481
Changes for the year:	
Service costs	6,277
Interest	1,483
Changes of benefits	-
Differences between expected and actual experience	58
Changes of assumptions	2,743
Benefit payments	 (1,650)
Net changes	 8,911
Balance at June 30, 2022	\$ 73,392

The change in assumptions reflects a change in the discount rate from 2.12% in 2021 to 2.06% in 2022.

## Town of Alfred, Maine

## Note I - Postemployment Benefits Other than Pensions (OPEB) - Continued

# <u>Group Health Insurance Plan - Maine Municipal Employees Health Trust (MMEHT Plan) - Continued</u>

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

For the year ended June 30, 2022, the Town recognized OPEB expense of \$125 related to the MMEHT Plan. At June 30, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of	Defer	red Inflows of
	Resources	<u>F</u>	Resources
Differences between expected and actual experience	\$ 50	\$	37,828
Changes in assumptions	10,047		1,683
Total	\$ 10,097	<u>\$</u>	39,511

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,	
2023	\$ (8,941)
2024	(7,258)
2025	(7,258)
2026	(7,260)
2027	902
Thereafter	 401
Total	\$ (29,414)

## **Actuarial Assumptions**

The total OPEB liability in the January 1, 2022 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	2.06%
Salary increases	2.75%, average, including inflation
Healthcare cost trend rates (applied with a gradin	g over 14 years to 4.00% per annum)
Pre-Medicare Medical	6.25%
Pre-Medicare Drug	13.10%
Medicare Medical	5.00%
Medicare Drug	9.90%
Administrative and claims expense	3.00%

## Town of Alfred, Maine

## Note I - Postemployment Benefits Other than Pensions (OPEB) - Continued

# <u>Group Health Insurance Plan - Maine Municipal Employees Health Trust (MMEHT Plan) – Continued</u>

Actuarial Assumptions - Continued

Mortality rates for the MMEHT Plan were based on the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table for males and females.

The actuarial assumptions used in the January 1, 2022 valuation for the MMEHT Plan were based on the results of an actuarial experience study covering the period June 30, 2016 through June 30, 2020.

## 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 2.06%, as well as what the Town's OPEB liability would be if it were calculated using a discount rate that is 1% lower (1.06%) or 1% higher (3.06%) than the current rate:

	1% Decrease	C	urrent Discount	1% Increase
	<u>(1.06%)</u>		Rate (2.06%)	<u>(3.06%)</u>
Total OPEB liability	\$ 83,854	\$	73,392	\$ 64,793

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:

		Healthcare	
	1% Decrease	Trend Rates	1% Increase
Total OPEB liability	\$ 64,149	\$ 73,392	\$ 85,063

## Note J - Pension Plan

## **Plan Description**

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.

## Town of Alfred, Maine

#### Note J - Pension Plan - Continued

## **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%.

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 7.8% of their annual gross salary to the plan and the Town is required to contribute 10.3% for the year ended June 30, 2022. Contributions to the pension plan from the Town were \$28,938 for the year ended June 30, 2022.

# <u>Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions</u>

At June 30, 2022, the Town reported an asset of \$13,290 for its proportionate share of the net pension asset. The net pension asset or liability was measured as of June 30, 2021, and the total pension asset or liability used to calculate the net pension asset or liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension asset or 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, 2021, the Town's proportion was 0.041355% which was an increase of 0.000972% from its proportion measured as of June 30, 2020.

## Town of Alfred, Maine

#### Note J - Pension Plan - Continued

# <u>Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - Continued</u>

For the year ended June 30, 2022, the Town recognized pension expense of \$37,844. Pension expense represents the change in the net pension asset or 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, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	D	eferred Outflows	Def	erred Inflows
		of Resources	<u>O</u>	f Resources
Differences between expected and actual experience	\$	8,597	\$	903
Net difference between expected and actual investment				
earnings		-		181,151
Changes of assumptions		44,628		-
Changes in proportion and differences between Town				
contributions and proportionate share of contributions		40,718		-
Town contributions subsequent to the measurement date		28,938		<u>-</u>
	\$	122,881	<u>\$</u>	182,054

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, \$28,938 will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2022	\$ 19,431
2023	(15,967)
2024	(41,236)
2025	(50,339)

## Town of Alfred, Maine

### Note J - Pension Plan - Continued

#### **Actuarial assumptions**

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	<u>2021</u>
Inflation	2.75%
	2.75% plus merit component based on
Salary increases	employee's years of service
Investment rate of return	6.50%
COLA	1.91%

Mortality rates were based on the sex distinct 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, as appropriate, with adjustments for mortality improvements based on Scale AA.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actual experience study for the period June 30, 2015 through June 30, 2020.

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:

		Long-Term Expected Real
	<b>Target Allocation</b>	Rate of Return
Public equity	30%	6.0%
Private equity	15%	7.6%
Traditional credit	7.5%	3.0%
Alternative credit	7.5%	7.2%
Real estate	10%	5.2%
Infrastructure	10%	5.3%
Natural resources	5%	5.0%
U.S. Government	7.5%	2.3%
Risk Diversifiers	<u>7.5%</u>	5.9%
	<u>100%</u>	

## Town of Alfred, Maine

#### Note J - Pension Plan - Continued

## **Discount rate**

The discount rate used to measure the total pension liability was 6.50%. 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.

# Sensitivity of the Town's proportionate share of the net pension liability to changes in the discount rate

The following presents the Town's proportionate share of the net pension asset or liability calculated using the discount rate of 6.50%, as well as what the Town's proportionate share of the net pension asset or liability would be if it were calculated using a discount rate that is one percentage point lower (5.50%) or one percentage point higher (7.50%) than the current rate:

	1%	1% Decrease Discount			19	% Increase
	(	(5.50%)		(6.50%)		(7.50%)
Town's proportionate share of the						
net pension (asset) or liability	\$	189,128	\$	(13,290)	\$	(180,717)

#### 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.

## Town of Alfred, Maine

## Note K - 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	\$ 421,044
Sources/inflows of resources - reconciling item	
Transfers from other funds are inflows of budgetary resources but are not transfers for financial reporting purposes	40,000
The Town budgets certain other revenues outside of its general fund that are recognized in the general fund under generally accepted accounting principles	 1,525
Generally accepted accounting principles basis revenues and other sources over (under) expenditures and other uses	\$ 462,569

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 the Capital Reserve.

## Note L - Fund Balance

At June 30, 2022, the assigned general fund balance consisted of the following:

	$\mathbf{B}_{i}$	alance at							Ba	lance at
	<u>6/</u>	30/2021	Appropria	ted	<u>Ad</u>	<u>Additions</u>		ductions	<u>6/.</u>	30/2022
Capital Reserve Carryforwards:	\$	303,947	\$	_	\$	41,525	\$	-	\$	345,472
Capital Improvement		85,120		-		44,312		(41,132)		88,300
Museum		2,736		-		100		(29)		2,807
Schoolhouse		881		-		-		-		881
Animal Control		3,524		-		3,195		(3,524)		3,195
Heating Assistance		12,546		-		12,596		(15,021)		10,121
Fields and Facilities		388		-		3,409		(2,910)		887
Cable Franchise		70,460				46,560		(35,500)		81,520
	<u>\$</u>	479,602	\$		<u>\$</u>	<u>151,697</u>	<u>\$</u>	(98,116)	<u>\$</u>	533,183

## Town of Alfred, Maine

#### Note L - Fund Balance - Continued

At June 30, 2022, the restricted general fund balance consisted of the following:

t same so, none, the resulteted	general ran	ia balance com	distour of the foll	o	
	Balance at				Balance at
	6/30/2021	Appropriated	<u>Additions</u>	Reductions	6/30/2022
American Rescue Plan Act §	<b>S</b> -	\$ -	\$ 334,451	\$ -	\$ 334,451

## Note M - 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, 2022.

## **Note N - Related Party Transactions**

The Town's Road Commissioner, through his company, performs roadwork for the Town consisting of plowing and sanding of municipal areas, excluding Town owned roadways, as well as clearing brush and other road work. The amount paid for these services was approximately \$221,000 for the year ended June 30, 2022.

#### **Note O - Commitments**

The Town signed a three year waste removal contract for the period November 1, 2021 to October 31, 2024. Under the contract, the Town paid approximately \$168,000 during the year ended June 30, 2022. Future payments are unknown based on the terms of the contract.

The Town has entered into separate agreements with unrelated third parties for certain other services. Future required payments under the agreements are as follows:

	<u>2022</u>	<u> 2023</u>	<u>l'otal</u>
Plowing and sanding	\$ 353,527 \$	362,560	\$ 716,087
Public Safety Answering Point	 26,889	27,657	 54,546
-	\$ 380,416 \$	390,217	\$ 770,633

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

## Town of Alfred, Maine

As of June 30, 2022

		emetery Fund		eteran's Iemorial Fund	 Total
Assets  Cash and cash equivalents  Due from other funds	\$	5,000	\$	27,809 100	\$ 32,809 100
Total Assets	<u>\$</u>	5,000	\$	27,909	\$ 32,909
Liabilities and Fund Balances Liabilities					
Due to other funds  Total Liabilities	\$	-	<u>\$</u>	-	\$ -
Fund Balances					
Restricted		5,000		27,909	 32,909
Total Fund Balances		5,000		27,909	 32,909
Total Liabilities and Fund Balances	\$	5,000	<u>\$</u>	27,909	\$ 32,909

## 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, 2022

	Cemetery Fund		eteran's emorial Fund	Total		
Revenues						
Contributions Interest	\$ -	\$	-	\$	-	
	 9	-	55		64	
Net Revenues	9		55		64	
Expenses						
Scholarships	_		540		540	
Total Expenses			540		540	
Revenues Over (Under) Expenses	9		(485)		(476)	
Other Financing Uses						
Operating transfers in	_		100		100	
Operating transfers out	(21)		-		(21)	
Total Other Financing Uses	 (21)		100	_	79	
Total Other Financing Oses	 (= 1)					
Revenues and Other Sources Over						
(Under) Expenditures and Other Uses	(12)		(385)		(397)	
Fund balances at beginning of year	 5,012		28,294		33,306	
Fund Balances at End of Year	\$ 5,000	\$	27,909	\$	32,909	

## Schedule of Valuation, Assessment and Collection of Taxes

## Town of Alfred, Maine

For the Year Ended June 30, 2022

Valuation

 Real estate
 \$ 272,224,692

 Personal property
 6,020,154

**Total Valuation** \$ 278,244,846

Assessment

Valuation x Rate - \$278,244,846 x .017250 \$ 4,799,724 Supplemental taxes 7,229

Total Assessment Charged to Tax Collector \$ 4,806,953

**Collection and Credits** 

Cash collections \$ 4,658,723 Tax abatements 23,138

**Total Collection and Credits** 4,681,861

**2022 Taxes Receivable - June 30, 2022** \$ 125,092

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

## Town of Alfred, Maine

## Last ten fiscal years\*

	6/30/2022		6/30/2021		6/30/2020		6/30/2019		6,	/30/2018
Total OPEB Liability:										
Service costs	\$	6,277	\$	5,509	\$	5,182	\$	5,693	\$	5,815
Interest		1,483		1,648		4,532		3,874		3,732
Changes of benefits		-		-		(1,158)		-		-
Differences between expected and actual experience		58		-		(66, 199)		-		3,399
Changes of assumptions or other inputs		2,743		3,502		9,091		(8,415)		3,139
Benefit payments		(1,650)		(1,587)		(2,772)		(2,665)		(1,487)
Net change in total OPEB liability		8,911		9,072		(51,324)	_	(1,513)		14,598
Total OPEB liability, beginning of year		64,481		55,409	_	106,733		108,246		93,648
Total OPEB liability, end of year	\$	73,392	\$	64,481	\$	55,409	\$	106,733	\$	108,246
Covered employee payroll	\$	335,435	\$	307,651	\$	307,651	\$	363,060	\$	363,060
Net OPEB liability as a percentage of covered employee payroll		21.88%		20.96%		18.01%		29.40%		29.81%

<sup>\*</sup>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 five years are shown. A full ten year schedule will be displayed as it becomes available.

## **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, 2022.

There were no changes in size of the population during the year ended June 30, 2022.

There was a change in the discount rate from 2.12% to 2.06% 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.

## Schedule of the Town's Proportionate Share of the Net Pension Liability

## Town of Alfred, Maine

## Last ten fiscal years\*

	6	/30/2022	6/30/2021			/30/2020
Town's proportion of the net pension (asset) liability		0.0414%		0.0404%		0.0170%
Town's proportionate share of the net pension (asset) liability	\$	(13,290)	<u>\$</u>	160,447	\$	51,996
Town's covered-employee payroll	\$	276,190	\$	258,636	\$	218,228
Town's proportionate share of the net pension (asset) liability as a percentage of its covered employee payroll		(4.812%)		62.036%		23.826%
Plan fiduciary net position as a percentage of the the total pension asset or liability		100.86%		88.35%		90.62%

<sup>\*</sup>The amounts presented for each fiscal year were determined as of June 30 of the preceding fiscal year. The first year of implementation was June 30, 2020. Therefore, only three years are shown.

## **Schedule of Town Contributions**

## Town of Alfred, Maine

## Last ten fiscal years\*

	6	6/30/2022 6/30/2021				/30/2020
Contractually required contribution	\$	28,294	\$	26,085	\$	10,406
Contributions in relation to the contractually required contribution		28,294		26,085		10,406
Contribution deficiency (excess)	\$		\$	-	\$	- -
Town's covered-employee payroll	\$	276,190	\$	258,636	\$	218,228
Contributions as a percentage of covered-employee payroll		10.244%		10.086%		4.768%

<sup>\*</sup>The amounts presented for each fiscal year were determined as of June 30 of the preceding fiscal year. The first year of implementation was June 30, 2020. Therefore, only three years are shown.

## **Notes to Required Supplemental Information**

## Town of Alfred, Maine

Notes to the Schedule of the Town's Proportionate Share of the Net Pension Liability and the Schedule of Town Contributions

The information presented in the Schedule of the Town's Proportionate Share of the Net Pension Liability and the Schedule of Town Contributions was determined as part of the actuarial valuation at the dates indicated.

The information presented relates solely to the Town of Alfred and not to the System as a whole.