

**ANNUAL REPORT  
And 2022 - 2023 Warrant**

**TOWN OF ALFRED, MAINE**



**FOR FISCAL YEAR  
JULY 2022 – JUNE 2023**

(Inside Front Cover)

Dedication to

*Almon and Allison Williams*

They were not born here but they may as well have been. Almon and Allison Williams arrived in Alfred as a young married couple and quickly became fixtures in Alfred while raising a family and running their sheep farm on Mouse lane. The pair immersed themselves in their community by becoming active members of the Parish church, Parsons Memorial Library, the 4H and other organizations. For many decades they engaged Alfred's daily life and did everything they could to foster a sense of community... a community which appreciated its rich past. There are few seats in the Parish Church or Alfred Historical Society they have not held at one time or another.

Allison worked as a night nurse for a number of elderly folks in town and absorbed the rich oral traditions of Maude Sayward, Elsie Davis, Molly Kelly and others. Her collected tales bridged the gap between the horse and buggy days and the rise of the automobile and she translated it to younger folks who arrived too late to see it. When the historical society needed a home she helped clean out a coal bin in the library basement to create meeting space and a cupboard to store historical documents.

When the library space was converted to the children's room, the old fire station on Oak Street was made available for historical committee use. Almon spent many, many hours hanging sheet rock, painting inside and out, installing stairs to access museum storage areas, building rolling storage carts, making mannequins...in short, doing everything needed to provide a high quality small town museum space. The couple spent many hours transcribing letters and diaries to help keep Alfred's past alive and available.

When the town acquired the old School House #5 in the Gore and gifted the historical committee with its care, they did so largely in the belief that Almon could restore and maintain the building... and keep it under budget. They were right. Almon spent unnumbered hours restoring and rebuilding the old school, eventually being awarded a statewide preservation honor. And when the building and painting was done... he went outside and mowed the lawn.

The pair shares a handful of green thumbs- Allison tended the church flower beds for years, always provided flowers for church service and delivered flowers to shut ins. Almon plants a very productive garden every year and shares his bounty with the local food pantry and the parish church. He also raises seedlings every year to benefit a mission in Honduras.

For many years, when a newcomer came to Alfred, they encountered the Williams at every turn- Almon sold them a hunting license at town hall as part of his town clerk duties; Allison checked out their books at the library; both brought serious cooking skills to church suppers and the Alfred Festival Day Bean Hole dinners. They taught Sunday school at the Parish Church for half a century and hosted skating and sliding parties at the Globe in Ricker's field. There was not much Almon could not figure out and when an old canoe needed canvas or a stove-in chair seat needed caning...he was your man. Allison hooked and braided rugs and readily shared her skills with others at Alfred Festival Day demonstration tents. Allison's long running news column gave Alfredians a weekly recap of town events and she attended unnumbered civic and social events to gather her news. Until recently, Almon played dulcimer- which he made- and sang for the old folks in local nursing homes. The couple seemed to be everywhere because...they pretty much were.

So...thank you Almon and Allison for the many contributions you have made to our community. Your efforts have helped to make Alfred an enjoyable place to live.

Written by,

Bruce Tucker

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*United States Senate*  
*Susan Collins*

Dear Friends:

It is an honor to represent Maine in the U.S. Senate. I am grateful for the trust that Mainers have placed in me and welcome this opportunity to share some key accomplishments for our state.

Last year, I secured more than \$500 million for 285 projects from Aroostook County to York County that will promote job creation, workforce training, and economic development; expand access to health care; improve public safety, infrastructure, and community resources; and protect our environment. To address the crisis of soaring inflation and high energy prices, I led efforts to provide \$2 billion in supplemental funds to the Low-Income Home Energy Assistance Program. In the new Congress that begins in 2023, I expect to be the Vice Chairman of the Appropriations Committee and will continue to champion investments to support Maine's communities and families.

Strengthening our economy and supporting good jobs remain a top priority. Along with the Governor and the rest of the Maine Delegation and the associations representing the lobster industry, I worked to protect our hardworking lobstermen and women by pausing for six years the onerous federal regulations that jeopardize our lobster fishery's very existence. Another ongoing threat to Maine's small businesses is the shortage of workers. That's why I led an effort to push the Administration to nearly double the number of H-2B visas that are critical to our hospitality industry. Additionally, when the Administration proposed to cut the construction of a destroyer to be built by Bath Iron Works, I restored this funding to protect Maine jobs and our national security.

When Maine Veterans' Homes announced last year that it planned to close its facilities in Caribou and Machias, I opposed that decision which would have had such a devastating effect on rural veterans and their families. I am glad that the decision was reversed, and I have secured \$3 million to help with upgrades to these facilities. My *AUTO for Vets Act* also became law, which will help disabled veterans maintain their independence by supporting the purchase of a new adaptive vehicle once a decade.

This past year, Congress demonstrated how effective it can be on behalf of the American people when both parties work together. A few of the bipartisan achievements that I was involved in include the *Respect for Marriage Act*, which will provide certainty to millions of loving couples in same-sex marriages while protecting religious liberties, and the *Electoral Count Reform Act*, which establishes clear guidelines for our system of certifying and counting electoral votes for President and Vice President.

No one works harder than the people of Maine, and I have honored that work ethic by showing up for every vote. During my Senate service, I have cast more than 8,500 consecutive votes, never having missed one. I remain committed to doing all that I can to address your community's concerns in 2023. If I may be of assistance to you in any way, I encourage you to contact one of my six state offices.

Sincerely,



Susan M. Collins  
United States Senator

# United States Senate

WASHINGTON, DC 20510

January 1, 2023

COMMITTEES:  
ARMED SERVICES  
CHAIRMAN, STRATEGIC FORCES  
SUBCOMMITTEE  
BUDGET  
ENERGY AND  
NATURAL RESOURCES  
CHAIRMAN, NATIONAL PARKS  
SUBCOMMITTEE  
INTELLIGENCE  
RULES AND ADMINISTRATION

Dear Friends,

I've often thought that Maine is just one big small town connected by long roads. Well, in the past year or two, those roads have gotten steeper and bumpier as we dealt with an unprecedented pandemic and the resulting economic troubles.

As we faced the historic challenges, something impressive happened. We came together and lent a hand to our neighbors wherever we could to keep things running and spirits high.

Down in Washington, Congress tried to help Maine communities get through this struggle, so that our state would come out stronger. To do that, we put in the work and set some things into motion that are already helping Maine people. That's why you hired us, after all.

The pandemic made something we'd known for a while clear: those roads and networks that connect our big town needed repair, improvements, and expansion – from bridges to broadband. So, while Maine was uniting towards a common purpose, Congress came together to pass the *Bipartisan Infrastructure Law* – legislation that makes generational investments in physical infrastructure, broadband connections, harbors, and the energy grid. These efforts will lay the foundation for Maine's 21<sup>st</sup> century economy and make sure even the most rural areas aren't left behind.

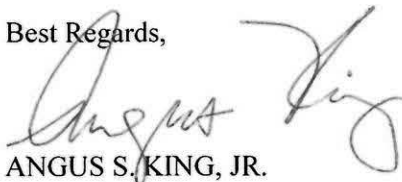
Over the last two years, as we drove up and down our state, you couldn't help but see storefronts in trouble and prices rising as the economy struggled through a global recession. And again, while you focused your efforts on getting through the difficult times, Congress took meaningful action. We passed the *American Rescue Plan* in 2021, which enabled Governor Mills and the state of Maine to better meet the health and economic difficulties of the pandemic. At a critical moment it expanded healthcare efforts to confront COVID and invested in the state to keep the economy in far better shape than most others nationwide.

Congress didn't stop there. This year, we took even more concrete steps to cut costs, create jobs, and provide more affordable, cleaner energy. The bipartisan *CHIPS Act* will bring home the manufacturing of the technical components known as "chips" that are used in everything these days – from smartphones to microwaves to cars – and in doing so reduce prices and create good American jobs. We also passed the *Inflation Reduction Act (IRA)* to lower healthcare costs, allow Medicare to negotiate drug prices, and cut energy bills with new rebates for things like heat pumps and solar panels.

Beyond these major investments, we also passed vital legislation to improve the day-to-day lives of Maine people and Americans nationwide. On a bipartisan basis, we expanded health care for veterans exposed to toxins, strengthened protections for marriage equality, supported Ukraine as it fought off a bloody Russian invasion, secured our elections and the peaceful transfer of power, and delivered millions in federal investments to projects up and down our state.

So, as Maine worked to get through hard times, Congress took steps to support our state – and we're already starting to see brighter days ahead. I'm proud to have played a small part down here; it's a true privilege to listen to you, work with you, and build a brighter future for all the incredible people up and down the roads that connect our big small town. Mary and I wish you a happy, and safe 2023.

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

BIDDEFORD  
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

*Congress of the United States*  
*Chellie Pingree*  
*1<sup>st</sup> District, Maine*

Dear Friends,

I hope this letter finds you well. It is my honor and privilege to serve the people of Maine's First District in Washington, DC, and I appreciate the opportunity to share this annual update with you.

This past year, our state faced unprecedented challenges, mirroring the difficulties experienced by communities across the nation. High inflation rates, a rapidly changing climate, aging infrastructure, and increasing energy costs were among the top concerns I heard while home in the district. Keeping these in mind, I was proud to work with my colleagues in the Maine Delegation to pass historic legislation to bring federal dollars back to our communities.

One of the ways we delivered for Mainers was through the passage of the Inflation Reduction Act (IRA) in August. This law provides much-needed assistance to struggling families. With the help of the IRA, Americans will save an average of \$800 per year on health insurance and Medicare beneficiaries will have increased access to medication.

Additionally, the IRA offers billions of dollars to expand rebate programs for Americans who wish to make their homes more energy efficient. Homeowners can now receive up to a 30 percent tax incentive for the cost of home solar installations and a 30 percent incentive when investing in a heat pump. Over the next decade, these rebates will offer Mainers thousands of dollars in savings while decreasing fuel costs for winters to come.

In 2022, Congress also passed meaningful legislation to help create skilled jobs in the construction, manufacturing, and engineering sectors. The Creating Helpful Incentives to Produce Semiconductors (CHIPS) Act will allow the U.S. to advance its leadership in the development of semiconductors used in the manufacturing of computers, cell phones, cars, and numerous other technologies we rely on. By developing this industry at home, we can bolster our national security and lessen our reliance on foreign technology.

As I look toward this Congress, I am excited to work with my colleagues on both sides of the aisle to improve the lives of Maine people. It is critically important that we continue to take action to increase job growth, decrease inflation, take measures to promote our national security and invest in our health care and education systems.

Each year my office receives over 40,000 calls, letters, and emails from Mainers. I recognize the tremendous trust you place in having me represent you in Washington and by sharing your stories, thoughts, and concerns. Please rest assured, I will continue to fight for the interests of Mainers in Congress, and my staff and I will do everything we can to ensure your needs are met.

Sincerely,  
Chellie Pingree  
Member of Congress



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

Dear Maine Resident:

In January, I was privileged to take the Oath of Office to begin my second term as your Governor. I am deeply humbled by the trust the people of Maine have placed in me, and I look forward to continuing to work hard over the next four years to improve the lives and livelihoods of Maine people.

Over the past four years, we have made real progress. We have expanded health care, leading to the largest decline in the uninsured rate of any state in the nation. We fully funded the State's share of public education. We delivered two-years of free community college. We fully restored municipal revenue sharing to five percent. We delivered substantial tax relief, nation-leading inflation relief, and emergency energy relief to help Maine people through difficult times.

Through the Maine Jobs & Recovery Plan, we are strengthening and diversifying our economy. In 2022, our state's gross domestic product – a key measure of economic growth – grew at the 9th fastest rate in the United States. People are moving to Maine at a rate higher than any other New England state, and at one of the highest rates in the nation. We have enacted balanced budgets, and we have built up Maine's "Rainy Day" fund to a record high, preparing our state to continue meeting its commitments in the event of an economic downturn.

While I am proud of the progress we have made, there is more to do, like addressing the housing crisis, the workforce shortage, and the opioid epidemic and strengthening health care, education, and the economy. I know that by working together to tackle these issues head-on, we can improve the lives and livelihoods of Maine people and make Maine the best place to live, work, and raise a family.

Thank you again for the honor to serve you as Governor.

Thank you,

A handwritten signature in black ink, appearing to read 'Janet T. Mills'.

Janet T. Mills  
Governor





Matthew A. Harrington  
Senator, District 33

THE MAINE SENATE  
131st Legislature

3 State House Station  
Augusta, Maine 04333

Dear Friends and Neighbors:

I want to thank you for giving me the opportunity to serve as your State Senator. I am humbled by the trust you have placed in me to be a voice for you, your family, and our community in Augusta. I can assure you I will continue to work tirelessly on your behalf.

The First Regular and First Special Sessions of the 131<sup>st</sup> Maine State Legislature were notable as there were over 2,600 legislative bill requests and 2,019 of them were officially printed as Legislative Documents (LDs). No legislature this century has had as many LDs printed during its first year.

One area of success was in the Highway Fund. In the past, the Highway Fund has been supported through gasoline taxes, which have been declining for years due to more fuel-efficient and electric/hybrid vehicles, and bonding. However, we now have created a sustainable source of funding to maintain our transportation infrastructure. This is done by dedicating 40% of the 5.5% vehicle sales tax and 40% of the sales and use taxes collected by the Bureau of Motor Vehicles. It is predicted to raise more than \$200 million for infrastructure each biennium.

The Second Regular Session will begin in January 2024. I am eager to discuss the issues important to all of you. I have heard from many of you regarding the biggest concerns you are facing, including increasing energy costs, child care, education, housing, inflation, child welfare, mental health and substance abuse, workforce development, and crime, among others. As your State Senator, I will continue to do all I can to advocate for your priorities in Augusta.

Again, thank you for electing me to serve you in the State Senate. The 131<sup>st</sup> Legislature has a great deal more work to do. However, I believe that if we come together, there is nothing we can't accomplish. Please feel free to contact me by calling (207) 287-1505 or emailing me at [Matthew.Harrington@legislature.maine.gov](mailto:Matthew.Harrington@legislature.maine.gov) if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

A handwritten signature in cursive script that reads 'Matthew Harrington'.

Matthew Harrington  
State Senator



# 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](mailto:Heidi.Sampson@legislature.maine.gov)

May 2023

Dear Friends and Neighbors,

We are well into the first year of the 131<sup>st</sup> Legislative session. I would first like to thank the residents of Alfred once again for giving me the opportunity to serve as your State Representative.

I am in my fourth term and the lead Republican on the **Joint Committee of Education and Cultural Affairs**. For someone who has been involved in Educational issues for the last 40 years it continues to be frustrating for common sense issues. On a positive note, constituent work is a huge part of our service as a legislator. If you or your family have any issues with state agencies please contact my office and we will do our best to assist you.

I encourage you to participate in your local government especially school board meetings. I also encourage you to participate in Legislative hearings, which are easily accessible now. Using the homepage of the Maine Legislature: **Legislature.Maine.Gov**, you will find access to Committee hearings via Zoom, where you can observe or testify for or against a bill from the comfort of your home. I am happy to assist you with the process as well. Please don't hesitate to reach out.

I send a weekly email newsletter with current state news. If you wish to receive these updates, please contact me at [Heidi.Sampson@legislature.maine.gov](mailto:Heidi.Sampson@legislature.maine.gov), and I 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 2023.

Warmest Regards,

A handwritten signature in cursive script that reads "Heidi H. Sampson".

Heidi H. Sampson  
State Representative

District 21 Alfred, Lyman (Part), and Waterboro (Part)



Dear Town of Alfred Community members,

Thank you for providing me an opportunity to contribute to the annual Alfred Town Report. The York County Sheriff's Office considers it an honor and a privilege to be your partners in producing a great quality of life for the community members and visitors of Alfred.

The Sheriff's Office wants to ensure all community members that we will meet or exceed the exemplary service that the town has come to expect from the Maine State police. During the past couple of years, the York County Sheriff's Office has made a strong commitment to strengthening our specialty units in order to not only better serve our citizens, but other police agencies in southern Maine.

We have often accomplished this by applying for grants so as not to use taxpayers' money to fund the positions. One of the programs spearheaded by our agency is our Peer Leadership program which was started with a grant provided by the National Alliance of Mental Illness. Our Peer Leadership program ensures our deputies are provided with the necessary mental health resources to be successful at their job and outside of work. We recognize that deputies will make better decisions when provided with proper mental health options. We are now starting to introduce this program to deputies' families as well.

The Stanton Foundation provided the York County Sheriff's Office funding to start a K-9 program. This grant fully paid for the K-9, to outfit the cruiser, all the equipment needed, a K-9 kennel at the deputy's residence, and three years' worth of food and veterinary bills. The grant even paid overtime to backfill our patrol when the K-9 team was away at training. The K-9 team has been very successful and is often called on by surrounding agencies.

Caring Unlimited provided a grant to fully fund a Domestic Violence investigator. This grant allowed us to hire a full-time detective that is responsible for investigating and following up on domestic violence-related crimes. This detective works hand in hand with Caring Unlimited to ensure domestic violence victims are provided with the necessary resources to get help for them and their families.

The Maine Department of Public Safety is providing funding for a York County Deputy to work as a task force officer with the Maine Drug Enforcement Agency. As we all know our state is experiencing an opioid epidemic that has affected thousands of Maine families. This position allows us to hold those responsible for trafficking drugs in our communities and to follow up on drug overdose deaths that we investigate.

In 2023, the Maine Bureau of Highway Safety provided the York County Sheriff's Office with \$37,401 in grant money to conduct special patrols to enforce impaired driving, speed, and distracted drivers. Deputies were assigned four-hour blocks to focus on problem areas called in by citizens or areas with high rates of motor vehicle crashes.

## *York County Sheriff's Report Continued*

Also in 2023, the York County Sheriff's Office received a Bryne Grant that assisted in paying for equipment to start an accident reconstruction unit. We now have one accident reconstructionist and two mappers. We expect to have a second reconstructionist soon. This unit will assist our deputies and other local departments in reconstructing fatal or serious motor vehicle crashes.

The chief deputy keeps the town leaders informed by sending them a monthly report and we are open to any suggestions or concerns that the community members of Alfred may have. We have assisted the Alfred Elementary School's Parent Teacher Organization with their fun run and we collaborate with Heather McCoy from Seth McCoy Trucking Company to organize a "trunk or treat" event and we are a regular participant in the Alfred Parades. I think everybody would agree that the Sheriff's Office has made a favorable and involved impression amongst Alfred residents.

The Sheriff's Office also has a new initiative. When we receive a traffic complaint and the person reporting the complaint provides a registration number – we write to the registered owner and let them know that another motorist called us with a concern about the operation of their registered vehicle. The letter is non-accusatory and oftentimes, the person will call the office with an explanation.

Our Honor Guard Team continues the proud tradition of representing our agency at parades, ceremonies, sporting events, and funerals. We look forward to Alfred parades!

We have also recently sent two members to a FEMA training facility in Alabama to spearhead a regional field force team. This regional unit would be specially trained to deal with safely dispersing and handling large crowds of people. Our agency recognized the need for this after recent events across our country in which some police agencies were not prepared for large unruly crowds of people that were responsible for acts of violence or criminal mischief to businesses and property.

As we continue to provide exemplary service, I want to remind everybody reading this report that we cannot be everywhere and we cannot do it alone. That is why an involved community member is a valued asset to the sheriff's office and to the Alfred community. If somebody sees something, we encourage them to call! Thank you for reading this report.

Sheriff William L King Jr.

# Regional School Unit 57

86 West Road, Waterboro, Maine 04087

Tel. No. (207) 247-3221

Fax. No. (207) 247-3477

**Dr. Stephen D. Marquis**  
Superintendent

**Kyle Keenan**  
Assistant Superintendent

**Erica Mazzeo**  
Dir. of Curriculum

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

**Timothy O'Connor**  
Dir. of Special Education

**Nora Lantagne**  
Asst. Dir. Special Education

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

January 2023

To: Alfred Selectboard

I am pleased to report to your community the State of RSU 57 Schools. The information provided represents the current 2022-2023 school year inclusive of all schools and specific attendance and budgetary information pertaining specifically to Alfred.

RSU 57 administration and School Board share a firm belief in the importance of hiring and retaining talented and diverse individuals who bring different backgrounds to our district. Staff members create a collaborative workplace that is growth-oriented and focused on continuous improvement. Our goals will be achieved through our efforts to motivate exceptional people as we convey the expectation of world class performance in classrooms across the district. RSU 57 is a learning community that celebrates individuals who question the status quo, seek out knowledge, and strive for continual improvement. There is a growing sense of ownership and opportunity wherein success of the district is a result of the cumulative actions of many. To that end, we seek to build strong relationships with our community and RSU 57 families. Meaningful collaboration between all RSU 57 community members is critical to our goals for continual improvement. To this end, there is much work to do!

**Strategic Planning:** The RSU 57 School Board has approved the formation of a Strategic Planning Committee with the charge to create a five-year plan for RSU 57 to include, at a minimum, statements of mission and core beliefs, with identified goals, actions for meeting those goals, and identified performance indicators to measure progress. The committee will engage the community and staff in the planning process, will report on its progress at a School Board meeting each month, and will present a draft Strategic Plan for the School Board's review, input, and eventual approval by the first School Board meeting of the 2023-2024 school year.

**Curriculum/Programming:** Our faculty and staff have a strong commitment to ensuring a healthy, positive, and industrious school culture. Adults' collaboration and collegial relationships help optimize the school day for our children and their learning. Our school's commitment to the social and emotional well-being of all students has never been greater, nor more important, than it is now. Our educators are committed to creating a school environment that is welcoming, safe, and supportive of each child. There is much to celebrate in RSU 57 schools. Recent assessment data in Math and Reading indicates that our students have fared better than most with regards to learning loss during the pandemic. We have seen scores that have rebounded across most of our grade levels to pre-pandemic levels of achievement.

## *Regional School Unit 57 continued*

Our elementary classrooms across our district have implemented a newly adopted math curriculum. Reveal Math, a McGraw Hill curriculum, has provided professional development support for our teachers, along with the support of the Maine Math and Science Alliance, to grow the use of high impact teaching strategies in the area of math instruction. We are excited to see in the coming years what we expect will be impressive gains in our students' level of math achievement. During the 2022-2023 school year, elementary staff will be focusing on 1.) Rebuilding a sense of community, 2.) Celebrating student success, and 3.) Supporting the social, emotional, and behavioral needs of our students.

Massabesic Middle School (MMS) 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. During the 2022-2023 school year, MMS staff are focusing on two overarching goals. 1.) Meeting our students' individual academic needs through instructional support in literacy and numeracy, effective use of our Response to Learning (RtL) block and individualized examination of what students are showing us that enable thoughtful planning to promote continual growth. 2.) Ensuring that every student feels seen and connected as we expand student support systems, celebrate academic and co-curricular success, and foster peer to peer connections with positive experiences.

Massabesic High School (MHS) is currently preparing for its decennial visit (to be held in the fall of 2023) for regional accreditation through the New England Association of Schools and Colleges (NEASC). We welcome this opportunity to show areas we are expanding and improving, as well as insight into areas of desired growth and improvement. During the 2022-2023 school year, MHS staff are focusing on two primary goals for measurable improvement. 1.) Increasing student engagement in our classrooms and throughout our school as measured by student perception data collected through the Youth Truth Survey, increases in extra and co-curricular participation, and a reduction in chronic absenteeism and truancy. 2.) Increasing literacy and numeracy skills of our learners through the addition of embedded literacy skill instruction across the curriculum, explicit connections between our curriculum and how it prepares students for career and college, and increased student participation rates for mandated assessments that will exceed State requirements.

**Finance and Budget:** The School Board began the development of the fiscal year 2023-2024 budget in early January, 2023. The budget is developed annually based upon the district educational goals, evaluation of current and future education programs, needs as expressed by state and federal requirements, staffing which is necessary to achieve these goals, facility maintenance plans as well as consideration of local economic conditions. The Finance Committee meets weekly from January through March to prepare a budget for the School Board's review and consideration. Creating a fiscally responsible budget while providing the best educational experience for our students is our focus.

**Facilities and Maintenance:** The School Board and Finance Committee remain committed to reviewing and updating their annual and long term facility maintenance plans. Given the number of buildings and also the aging nature of the District's facilities it is vitally important that they are cared for as efficiently as possible in an effort to keep unexpected repair costs to a minimum. The District continues to ensure that buildings are well maintained through a structured preventative maintenance approach which includes roofing, leach fields, heating and ventilation systems, air and water quality, masonry, lighting, life safety systems and windows. The vast majority of these projects have been and will continue to be funded through the District's annual budget, federal grant funds or the District's capital reserve fund. It is through this structured and proactive approach that the District has been able to control repair and replacement costs and be as efficient as possible in using your local tax dollars.

*Regional School Unit 57 continued*

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 Monday, May 15, 2023, at the Massabesic Middle School at 7:00 p.m. The District Referendum Vote will be held on June 13, 2023, at your local precinct. The total General Fund Budget for the 2022-2023 school year for RSU #57 is \$48,508,257. The Town of Alfred's local portion of this budget is \$3,430,615, which equals 11.74% of the total local tax assessment and represents an increase in Alfred's local tax of \$158,283 or 4.84% over the 2021-2022 assessment. The district per pupil expenditure continues to be at a moderate level comparative to the state average.

Enrollment: The total enrollment for RSU #57 was 2,927 students in grades Pre-kindergarten through 12 based on the October 1 count. A total of 356 students from Alfred represent 12.2% of the total district enrollment. Current location of students:

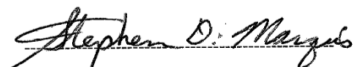
Alfred Elementary School (PK-5) 182  
Lyman Elementary School (PK-5) 1  
Waterboro Elementary School (PK-5) 1  
Massabesic High School (9-12) 95

LINE Elementary School (PK-5) 0  
Shapleigh Memorial School (PK-5) 0  
Massabesic Middle School (6-8) 77

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 few years have proven to be a challenging time for everyone associated with the district; however, given the perseverance and the level of cooperation, we are optimistic about our future. The parent and community support that is afforded our schools is truly outstanding. We are most appreciative of this support and look forward to continued collaborative efforts in support of the growth of all of our students.

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,



RSU #57 Superintendent of Schools

Alfred      Limerick      Lyman      Newfield      Shapleigh      Waterboro

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



*In Memory of*

|                       |                   |
|-----------------------|-------------------|
| Anderson, John R.     | February 23, 2023 |
| Beal, Elaine M.       | November 8, 2022  |
| Bean, Keith H.        | February 22, 2023 |
| Belanger, Irene       | December 31, 2022 |
| Bernier, Brian M.     | December 25, 2022 |
| Brewster, Janice E.   | May 24, 2023      |
| Broughton, Linda C.   | January 19, 2023  |
| Caswell, Janet L.     | May 18, 2023      |
| Cerullo, Michael D.   | May 19, 2023      |
| Cole, Donna E.        | December 24, 2022 |
| Crow, Kristan A.      | April 10, 2023    |
| Delage, Peter         | December 29, 2022 |
| Demers, Kenneth G.    | January 20, 2023  |
| Drolette, Joanne M.   | November 11, 2022 |
| Eiseman, Elizabeth A. | February 24, 2023 |
| Emard, Conrad A. Jr.  | May 19, 2023      |
| Emard, Sandra M.      | January 4, 2023   |
| Gagne, Heidi M.       | April 27, 2023    |
| Garland, Mary H.      | December 26, 2022 |
| Gile, Carolyn M.      | January 30, 2023  |
| Grondin, Wayne B.     | October 10, 2022  |
| Horsfall, Marion E.   | April 18, 2023    |
| Hussey, Robert C.     | December 2, 2022  |
| Jones, David W.       | November 6, 2022  |
| Junkins, Ronald A.    | December 13, 2022 |
| Kimmons, Bonnie J.    | February 26, 2023 |
| King, Edward R.       | August 8, 2022    |
| Kuriger, David E.     | July 22, 2022     |
| LaHaye, Barbara       | November 26, 2022 |
| Lanoie, Anna E.       | November 12, 2022 |
| Letendre, Theodore    | May 5, 2023       |
| Maillet, Margaret M.  | February 13, 2023 |
| Main, Cheryl L.       | June 3, 2023      |
| Meadows, Mary L       | October 10, 2022  |
| Pike, Nancy K.        | July 16, 2022     |
| Polazzi, Carolyn F.   | January 8, 2023   |
| Ravesi, Elinor M.     | July 2, 2022      |
| Reed, Gregory D.      | April 14, 2023    |
| Reid, Charles D.      | August 22, 2022   |
| Stearns, Mabel H.     | October 23, 2022  |
| Steffens, Robert G.   | February 21, 2023 |
| Strickland, Audrey G. | March 23, 2023    |
| Turner, Nicole L.     | July 3, 2022      |
| Westleigh, Sherlon    | May 2, 2023       |
| Whitten, Janice M.    | January 21, 2023  |





**TOWN OFFICERS  
JULY 2022 – JUNE 2023**

**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**

Suzanne Belisle   Erin Camarena   Tom Collins   Michael Kay  
Celeste Steele   Dominique Zulueta  
Emma Kilgore   Roycean Weyand-Library Director

**RSU # 57 School Directors**

Elizabeth Day   Amie Morrison   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 Matthew Harrington  
PO Box 457, Sanford, ME 04073-0457  
207-287-1505 (Capitol Number)  
Matthew.Harrington@legislature.maine.gov

## TOWN OF ALFRED

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

|                                       |  |  |  |
|---------------------------------------|--|--|--|
| <b>Selectmen's Office</b>             | Monday thru Wednesday<br>Thursday                              | 8:00 am - 5:00 pm<br>8:00 am – 2:30 pm                                   | 324-5872 ext. 202<br>324-1289 FAX              |
| <b>General Assistance</b>             | Monday & Wednesday   | 9:00 am -12:00 pm  | 324-5872 ext. 207                              |
| <b>Tax Collector</b>                  | Monday thru Thursday   | 8:15 am - 4:30 pm  | 324-5872 ext. 203                              |
| <b>Town Clerk/Registrar of Voters</b> | Monday thru Thursday   | 8:15 am - 4:30 pm  | 324-5872 ext. 204                              |
| <b>Code Enforcement</b>               | Monday<br>Tuesday & Wednesday<br>Thursday                      | 8:00 am - 7:00 pm<br>8:00 am - 5:00 pm<br>8:00 am - 2:30 pm              | 324-5872 ext. 206                              |
| <b>Treasurer</b>                      | Monday thru Wednesday<br>Thursday                              | 8:00 am - 5:00 pm<br>8:00 am - 2:30 pm                                   | 324-5872 ext. 205<br>Call to discuss tax liens |
| <b>Assessor's Office</b>              | By Appointment   |  | 324-5872 ext. 210                              |
| <b>Parsons Memorial Library</b>       | Monday & Wednesday<br>Tuesday<br>Saturday<br>Thur. Fri. & Sun. | 11:00 am - 6:00 pm<br>10:00 am - 4:00 pm<br>10:00 am – 3:00 pm<br>Closed | 324-2001                                       |
| <b>Alfred Transfer Station</b>        | Tuesday<br>Thursday<br>Saturday                                | 12:00 pm – 7:45 pm<br>2:00 pm – 5:45 pm<br>8:00 am – 3:34 pm             | 324-2978                                       |
| <b>Animal Control Officer</b>         | Thomas Holland   |  | 324-3822 or (c) 432-1338                       |
| <b>Road Commissioner</b>              | Jonathan Lord  |  | 651-2354                                       |

\*\*\*TOWN HALL IS CLOSED ON FRIDAY'S\*\*\*

## SCHEDULED BOARD MEETINGS

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

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

### EMERGENCY NUMBERS

**Fire and Rescue: 911**

**Poison Control: 1-800-442-6305**

**York County Sheriff: 207-324-1113**

## APPOINTMENTS, COMMITTEES AND BOARDS

### **Alfred Fire & Rescue**

Tim Benoit  
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  
Dominique Zulueta

### **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

### **Park and Recreation**

Maggie Boemmels  
Aria Gibbons  
Deniel Kennedy  
Jessica Libby  
Meghan Manship-Chairman  
Amanda Oliver

### **Planning Board**

Andrew Bors  
Owen Brochu  
Alfred Carlson  
Michael Cerbone-Chairman  
Stephen Gile  
Dorothy Guinard  
Nathan Hanson

### **Veterans Committee**

Tammy Chadbourne  
Alden Gile  
Donna Pirone  
Tom Plummer  
David Rynne\*  
Jack Scott  
Bruce Tucker-Chairman

### **Zoning Board of Appeals**

Heath Bisson  
Julie Gerrish-Chairman  
Ricky Hambleton  
Steven Hyde  
John Morin  
Bruce Norton

\*Associate Member



## ***FROM THE SELECTMEN'S OFFICE***

Fortunately, unlike the past few years, the 2022-2023 period was relatively uneventful. Alfred recovered from the Covid epidemic years and the normal ebb and flow of the town settled back in. Thankfully, no large scale issues or challenges confronted us, but there was activity in a number of areas.

One significant development involved the Hay Brook Bridge. The Maine Department of Transportation (MDOT) closed the bridge. The decision the Selectmen made to abandon the short section of road that approaches the bridge was a financial decision. The bridge was obsolete and repairs would have cost Alfred an absolute minimum of \$175,000.00. At a Public Hearing the support to not repair it and close the bridge was overwhelmingly in favor.

We harvested timber at the Brothers Beach and the Transfer Station. We had a terrible problem with the Emerald Ash Borer (EAB) and several invasive weed species. The harvests were sustainable and encouraged by our foresters along with experts from the State. Together the harvests generated almost \$40,000.00 in revenue.

We contracted with the Hope Memorial Humane Society in Dover to take lost dogs and will save over \$4,000.00 annually.

The York County Sheriff's Department now patrols Alfred. We appreciate their hard work and dedication.

We shimmed Gore Road and paved a section of Old Kennebunk Road and are maintaining our 3 mile annual goal. With 41 miles of paved road this puts on a 12 to 15 year cycle as recommended by the Maine paving industry. Dayton Sand and Gravel as always did a fine job.

We had a three day event that cleaned and restored many gravestones at the town cemetery. It was sponsored by the Maine Old Cemetery Association (MOCA) and volunteers came from all over to learn the process of preserving these important pieces of Alfred's history. Lifelong older residents claim it has never looked better.

Work on the village green was completed. The granite curbing was removed and reinstalled so now it is at a uniform height that will prevent damage from cars. Additionally, we added loam, spread seed and installed a sprinkler system to keep things green and healthy. A generous donation from the Oak Street Bistro installed a new larger flag pole and two new flags.

We purchased a 2001 Fire Truck from Sanford for \$16,000.00. This was a very good deal for the town that should give us good service going forward.

The Parsons Memorial Library has been a very active place. A new staff and dedicated group of Trustees have introduced many new programs and events. Additionally, virtually all the material in the library has been bar-coded. The number of patrons is growing and should continue as more events and programs are introduced. A beautiful outdoor patio was built and has been a great spot for concerts and other activities.

No big issues, but a lot of progress on a number of areas in the past year. Housing, land use and taxes, along with the many other expenses, are challenges that never end. However, Alfred is in a healthy fiscal position and will continue to be with the strong staff and dedicated volunteers.

Respectfully,

Tony Palminteri-Chairman, Glenn A. Dochtermann & Rich Pasquini

SELECTMEN'S 2022-2023 FINANCIAL REPORT

|                        |                   |                               |                   |
|------------------------|-------------------|-------------------------------|-------------------|
| <u>#3 – Salaries</u>   | <u>907,500.00</u> | Lovell, Kenneth               | 286.22            |
| *Income                | (1,140.41)        | Lowe, David                   | 11,515.04         |
| Allaire, James         | 67,536.50         | Madigan, Aidan                | 9,587.72          |
| Belanger, Alex         | 21,121.12         | Maker, Teresa                 | 226.69            |
| Benoit, Timothy        | 545.25            | Marriott, Dalton              | 22,521.70         |
| Boutilier, David       | 1,577.11          | Martin-Hunt, Lindsey          | 217.13            |
| Brody, Lawrence        | 221.92            | Mayo, Meghan                  | 34.88             |
| Campbell, John         | 111.60            | Morin, Scott                  | 53,834.78         |
| Carpenter, Christopher | 25,038.31         | Morrison, Addiana             | 2,964.92          |
| Carroll, Arlene        | 4,900.41          | Mulvey, Cathleen              | 111.60            |
| Carroll, Brandon       | 914.63            | Nelson, Karen                 | 87.19             |
| Cassidy, Chloe         | 35.50             | Norton, David                 | 25.50             |
| Clarke, Jarrett        | 12,295.87         | O'Connell, Nancy              | 115.09            |
| Cole, Jacob            | 400.54            | Palminteri, Anthony           | 8,346.11          |
| Cook, John             | 275.47            | Paradis, Cindy                | 27.90             |
| Cook, Lisa             | 3,832.79          | Pasquini, Richard             | 7,511.49          |
| Cunningham, Marc       | 18,370.98         | Pirone, Donna                 | 22,559.14         |
| Day, Elizabeth         | 34.88             | Plummer, Thomas               | 170.89            |
| Dochtermann, Glenn     | 7,511.49          | Ricker, Melanie               | 19,470.62         |
| Dochtermann, Steven    | 26,647.40         | Rowe, Shaun                   | 5,714.89          |
| Dudgeon, Elizabeth     | 6,998.81          | Schramm, Jackson              | 27,072.86         |
| Estela, Carson         | 1,296.42          | Smith, Patricia               | 174.38            |
| Farrenkopf, James      | 18,939.34         | Stark, Dorinda                | 202.28            |
| Folsom, Beth           | 48.83             | Szmit, Kathleen               | 1,370.43          |
| Frechette, Ann         | 87.19             | Turk, Isabel                  | 17,662.44         |
| French, Carl           | 68.11             | Viola, Brandon                | 14,105.81         |
| French, Judith         | 12,972.23         | Walls, Joshua                 | 43,116.93         |
| Gilman, Peter          | 2,379.94          | Weyand, Roycean               | 15,435.54         |
| Gilman Jr, Thomas      | 397.82            | Wilcox, Karla                 | 54,276.65         |
| Gilman III, Thomas     | 6,036.58          | Wilkins, Cody                 | 23,629.40         |
| Hallstrom, Clifton     | 20,227.13         | Zulueta, Dominique            | 11,893.82         |
| Hartford, Barry        | 15,087.10         |                               |                   |
| Hersom, Arin           | 8,516.81          | Expended                      | 875,715.34        |
| Hersom, Michael        | 20,015.43         | Unexpended                    | 32,925.07         |
| Hewitt, Sarah          | 42,114.00         | Appropriation & Income        | 908,640.41        |
| Higgins, Debbie        | 1,300.00          |                               |                   |
| Holland, Thomas        | 6,508.48          |                               |                   |
| Holmes, Rose           | 283.33            | <u>#4 – Employee Benefits</u> | <u>329,000.00</u> |
| Holt, Fred             | 57,642.22         | *Income                       | (1,949.06)        |
| Jakan, Dennis          | 111.61            | Employer Share FICA           | 64,093.66         |
| Johnson, Douglas       | 22,171.36         | ME. Municipal Assoc.          | 36,536.86         |
| Kilgore, Emma          | 5,318.46          | MMEHT                         | 177,330.36        |
| Leach, Matthew         | 16.26             | MEPERS                        | 32,478.69         |
| Lemke, Jonathan        | 3,852.87          |                               |                   |
| Longenecker, Kathleen  | 129.04            | Expended                      | 310,439.57        |
| Longenecker, Malcolm   | 111.60            | Unexpended                    | 20,509.49         |
| Lord, Casey            | 15,361.29         | Appropriation & Income        | 330,949.06        |
| Lord, David            | 404.44            |                               |                   |
| Lord, Jonathan         | 1,659.30          |                               |                   |
| Lord, Karen            | 110.95            | <u>#5-Contingency</u>         | <u>12,500.00</u>  |
| Lord, Michelle         | 39,906.58         | *Income                       | (9,115.00)        |

SELECTMEN'S 2022-2023 FINANCIAL REPORT

|                                   |                  |   |                  |
|-----------------------------------|------------------|---|------------------|
| Dayton Sand & Gravel              | 109.64           | Visual Edge                             | 1,440.75         |
| HSE Fire & Safety                 | 10,115.00        | Warren's Office Supplies                | 969.52           |
| VISA                              | 724.00           | Waterboro Reporter                      | 2,010.75         |
| #9-Legal                          | 14,825.60        | W.B. Mason                              | 159.88           |
| #14-Veterans Committee            | 175.49           | Wilcox, Karla                           | 119.47           |
| #24-Fire/Rescue Dept              | 4,827.96         | YCTCC Assoc.                            | 30.00            |
| #29-Solid Waste                   | 7,518.31         |   |                  |
| #37-Stockpile                     | 726.12           | Expended                                | 28,041.84        |
| #43-Brothers Beach                | 450.00           | Unexpended                              | 85.36            |
| #44-Cemeteries & Mowing           | 300.00           | Appropriation & Income                  | 28,127.20        |
| #45-Field Care                    | 430.22           |   |                  |
|                                   |                  |   |                  |
| Expended                          | 40,202.34        | <u>#7 – Maintenance &amp; Utilities</u> | <u>16,960.00</u> |
| Unexpended                        | (18,587.34)      | AAA Fire Extinguisher                   | 135.25           |
| Appropriation & Income            | 21,615.00        | Alfred Water District                   | 530.56           |
|                                   |                  | Allaire, James                          | 41.33            |
|                                   |                  | American Security                       | 276.00           |
| <u>#6 – Government Operations</u> | <u>22,500.00</u> | Binette, Eric                           | 500.00           |
| *Income                           | (5,627.20)       | Central ME. Power                       | 4,407.29         |
| Alfred Parish Church              | 585.00           | Downeast Energy                         | 2,542.59         |
| Allaire, James                    | 1,233.21         | Downeast Flowers                        | 300.65           |
| ASCAP                             | 420.00           | Fresh Appearance Cleaning               | 5,760.00         |
| Creative Digital                  | 800.00           | GONETSPEED                              | 1,246.09         |
| Edison Press                      | 610.31           | Springvale Hardware                     | 9.80             |
| Harris Computer                   | 125.00           | True Comfort Heating                    | 225.00           |
| Hewitt, Sarah                     | 434.69           | Warren's Office Supplies                | 313.47           |
| High Flying Flag Co.              | 4,500.00         |   |                  |
| Holt, Fred                        | 1,248.26         | Expended                                | 16,288.03        |
| HR ME. Consulting                 | 100.00           | Unexpended                              | 671.97           |
| Hygrade Business                  | 1,569.23         | Appropriation & Income                  | 16,960.00        |
| Lord, Michelle                    | 559.51           |   |                  |
| MAAO                              | 40.00            |   |                  |
| Massabesic Lions                  | 296.00           | <u>#8 – Town Insurance</u>              | <u>28,000.00</u> |
| ME. Building Officials            | 165.00           | *Income                                 | (1,340.00)       |
| ME. Cancer                        | 200.00           | HUB International                       | 1,486.00         |
| ME. Information                   | 91.00            | ME. Municipal Assoc.                    | 25,089.00        |
| ME. Municipal Assoc.              | 110.00           |   |                  |
| Minuteman Press                   | 1,095.11         | Expended                                | 26,575.00        |
| MMTCTA                            | 375.00           | Unexpended                              | 2,765.00         |
| MTCCA                             | 282.00           | Appropriation & Income                  | 29,340.00        |
| MTCMA                             | 117.73           |   |                  |
| Myron Corp.                       | 443.58           |   |                  |
| Pirone, Donna                     | 32.44            | <u>#9 – Legal Fees</u>                  | <u>19,000.00</u> |
| Postmaster                        | 1,779.00         | Use of Contingency                      | (14,825.60)      |
| Purdy Powers & Co.                | 1,078.00         | Drummond Woodsum                        | 30,253.10        |
| Ready Refresh                     | 723.36           | ME. Municipal Assoc.                    | 3,572.50         |
| So. ME. Planning                  | 843.63           |   |                  |
| Springvale Hardware               | 153.78           | Expended                                | 33,825.60        |
| Staples – Credit Plan             | 971.58           | Unexpended                              | 0.00             |
| Treasurer, County of York         | 216.90           | Appropriation & Income                  | 33,825.60        |
| VISA                              | 2,112.15         |   |                  |

SELECTMEN'S 2022-2023 FINANCIAL REPORT

|                                     |                  |                                      |                  |
|-------------------------------------|------------------|--------------------------------------|------------------|
|                                     |                  | Town of Alfred                       | 100.00           |
| <u>#10 – Annual Audit</u>           | <u>12,500.00</u> |                                      |                  |
| Purdy Powers & Co.                  | 12,500.00        | Expended                             | 725.49           |
|                                     |                  | Unexpended                           | 0.00             |
| Expended                            | 12,500.00        | Appropriation & Income               | 725.49           |
| Unexpended                          | 0.00             |                                      |                  |
| Appropriation & Income              | 12,500.00        | <u>#15 – Assessing</u>               | <u>20,500.00</u> |
|                                     |                  | R.B. Wood & Assoc.                   | 19,800.00        |
|                                     |                  | Expended                             | 19,800.00        |
| <u>#11 – Code of the Town</u>       | <u>5,000.00</u>  | Unexpended                           | 700.00           |
| General Code Publishers             | 1,195.00         | Appropriation & Income               | 20,500.00        |
|                                     |                  |                                      |                  |
| Expended                            | 1,195.00         | <u>#16 – Historical Committee</u>    | <u>1,895.00</u>  |
| Unexpended                          | 3,805.00         | AAA Fire Extinguisher                | 267.75           |
| Appropriation & Income              | 5,000.00         | Alfred Water District                | 264.10           |
|                                     |                  | American Security                    | 110.00           |
| <u>#12 – Computer Support</u>       | <u>35,000.00</u> | Anderson, Marjorie                   | 184.52           |
| *Income                             | (1,082.58)       | C.S. Lord & Son Inc.                 | 461.84           |
| Charter Communications              | 5,056.18         | Central ME. Power                    | 585.99           |
| Dell Marketing                      | 985.37           |                                      |                  |
| Fully Involved LLC                  | 800.00           | Expended                             | 1,874.20         |
| Harris Computer                     | 11,486.22        | Unexpended                           | 20.80            |
| Library World Inc.                  | 495.00           | Appropriation & Income               | 1,895.00         |
| ReVize LLC                          | 1,800.00         |                                      |                  |
| Sebago Technics                     | 3,808.96         | <u>#17 – Zoning Board of Appeals</u> | <u>480.00</u>    |
| Staples – Credit Plan               | 1,204.96         | *Income                              | (1,170.72)       |
| Threatattack Security               | 610.00           | Holt, Fred                           | 323.24           |
| Time Warner Cable                   | 44.76            | Waterboro Reporter                   | 217.50           |
| Toshiba Financial                   | 1,979.88         |                                      |                  |
| VISA                                | 4,884.10         | Expended                             | 540.74           |
| Visual Edge                         | 1,206.08         | Unexpended                           | 1,109.98         |
| Wells Fargo Financial               | 1,049.88         | Appropriation & Income               | 1,650.72         |
| Weyand, Roycean                     | 12.53            |                                      |                  |
| Zulueta, Dominique                  | 48.00            | <u>#18 – Capital Improvement</u>     | <u>60,000.00</u> |
|                                     |                  | Gorham Savings Bank                  | 60,000.00        |
| Expended                            | 35,471.92        |                                      |                  |
| Unexpended                          | 610.66           | Expended                             | 60,000.00        |
| Appropriation & Income              | 36,082.58        | Unexpended                           | 0.00             |
|                                     |                  | Appropriation & Income               | 60,000.00        |
| <u>#13 – Vertical Platform Lift</u> | <u>36,000.00</u> |                                      |                  |
|                                     |                  | <u>#19 – Planning Board</u>          | <u>2,795.00</u>  |
| Expended                            | 0.00             | *Income                              | (4,146.40)       |
| Unexpended                          | 36,000.00        | Allaire, James                       | 9.50             |
| Appropriation & Income              | 36,000.00        | Holt, Fred                           | 1,456.01         |
|                                     |                  | ME. Municipal Assoc.                 | 70.00            |
| <u>#14 – Veterans Committee</u>     | <u>550.00</u>    | So. ME. Planning                     | 3,528.70         |
| Use of Contingency                  | (175.49)         |                                      |                  |
| Eagle Flag of America               | 460.00           |                                      |                  |
| Temple Aluminum                     | 165.49           |                                      |                  |



SELECTMEN'S 2022-2023 FINANCIAL REPORT

|                                      |                   |                          |           |
|--------------------------------------|-------------------|--------------------------|-----------|
| Waterboro Reporter                   | 990.00            | Atlantic Partners EMS    | 1,410.00  |
| Expended                             | 6,054.21          | Bergeron Protective      | 19,655.85 |
| Unexpended                           | 887.19            | Bound Tree Medical       | 4,715.23  |
| Appropriation & Income               | 6,941.40          | Carpenter, Christopher   | 663.00    |
|                                      |                   | Central Tire Co Inc.     | 2,218.04  |
|                                      |                   | City of Sanford          | 750.00    |
|                                      |                   | Clarke, Jarrett          | 250.00    |
| <u>#20 – Conservation Commission</u> | <u>920.00</u>     | CLIA Laboratory          | 180.00    |
| Bullard, Bill                        | 28.70             | Cummins Sales            | 4,402.28  |
| Kay, Michael                         | 202.79            | Downeast Flowers         | 197.07    |
| Expended                             | 231.49            | Ed M. Feld Equipment     | 2,825.00  |
| Unexpended                           | 688.51            | Edison Press             | 982.97    |
| Appropriation & Income               | 920.00            | Goodrich, Greg           | 60.00     |
|                                      |                   | Gowen Power Systems      | 585.00    |
|                                      |                   | Hartford Equipment       | 7,142.55  |
|                                      |                   | Higgins Office Supply    | 56.06     |
| <u>#21 – Animal Control</u>          | <u>6,500.00</u>   | HSE Fire & Safety        | 11,610.35 |
| *Income                              | (15.00)           | IIA Fire Department      | 3,618.10  |
| Holland, Thomas                      | 791.86            | Image Trend Inc.         | 175.00    |
| ME. Animal Control                   | 110.00            | Kendell, Kevin           | 2,000.00  |
| Pope Memorial                        | 50.00             | Knox Co.                 | 1,004.00  |
| Expended                             | 951.86            | Launderite Cleaners      | 17.00     |
| Unexpended                           | 5,563.14          | Leightons Garage         | 107.09    |
| Appropriation & Income               | 6,515.00          | Matheson Tri-Gas, Inc.   | 1,298.48  |
|                                      |                   | ME. Ambulance            | 250.00    |
|                                      |                   | ME. Firechiefs           | 385.00    |
|                                      |                   | ME. Municipal Assoc.     | 190.00    |
|                                      |                   | ME. State Federation     | 345.00    |
| <u>#22 – Alfred Water District</u>   | <u>150,041.00</u> | Medical Reimbursement    | 8,777.06  |
| Alfred Water District                | 150,041.00        | National Assoc. of EMS   | 415.00    |
| Expended                             | 150,041.00        | Northeast Emergency      | 4,411.15  |
| Unexpended                           | 0.00              | Palmer Spring            | 2,246.52  |
| Appropriation & Income               | 150,041.00        | Plummer's Ace Hardware   | 372.55    |
|                                      |                   | Postmaster               | 1,361.74  |
|                                      |                   | Ricker, Melanie          | 209.08    |
| <u>#23 – Street Lights</u>           | <u>12,500.00</u>  | Rochester Ford           | 1,742.35  |
| Central ME. Power                    | 9,454.16          | Sanal NAPA               | 1,813.99  |
| Expended                             | 9,454.16          | So. ME. Communications   | 4,913.70  |
| Unexpended                           | 3,045.84          | Staples – Credit Plan    | 643.95    |
| Appropriation & Income               | 12,500.00         | Stryker Sales            | 1,687.43  |
|                                      |                   | Sugarloaf Ambulance      | 644.18    |
|                                      |                   | Teleflex LLC             | 567.50    |
|                                      |                   | Town of Dayton           | 1,400.00  |
| <u>#24 – Fire/Rescue Department</u>  | <u>107,505.00</u> | Treasurer, State of ME.  | 160.00    |
| *Income                              | (11,731.00)       | Verizon Wireless         | 647.28    |
| Use of Contingency                   | (4,827.96)        | VISA                     | 703.65    |
| A & W Promotional                    | 260.50            | Warren's Office Supplies | 241.77    |
| AAA Fire Extinguisher                | 57.00             | WEX Bank                 | 9,235.48  |
| Admiral Fire & Safety                | 244.85            | Witmer Assoc.            | 244.13    |
| Aladtec Inc.                         | 2,016.00          | York County Chiefs       | 1,650.00  |
| Arundel Ford                         | 288.21            | York County Firefighters | 42.00     |

SELECTMEN'S 2022-2023 FINANCIAL REPORT

|                                     |                  |                                     |                   |
|-------------------------------------|------------------|-------------------------------------|-------------------|
| York County Treasurer               | 8,433.82         | Unexpended                          | 602.00            |
| Zoll Medical                        | 1,540.00         | Appropriation & Income              | 1,000.00          |
| Expended                            | 124,063.96       |                                     |                   |
| Unexpended                          | 0.00             | <u>#28 – Ross Corner Fire Co.</u>   | <u>9,993.00</u>   |
| Appropriation & Income              | 124,063.96       | Ross Corner Fire Co.                | 9,993.00          |
|                                     |                  | Expended                            | 9,993.00          |
| <u>#25 – Public Safety Building</u> | <u>31,000.00</u> | Unexpended                          | .00               |
| AAA Fire Extinguisher               | 410.50           | Appropriation & Income              | 9,993.00          |
| Aladtech, Inc.                      | 2,016.00         |                                     |                   |
| Alfred Water District               | 1,783.28         | <u>#29 – Solid Waste</u>            | <u>207,100.00</u> |
| Business Communications             | 160.00           | *Income                             | (24,058.02)       |
| Capital Fire Protection             | 368.00           | Use of Contingency                  | (7,518.31)        |
| Central ME. Power                   | 9,586.52         | AAA Fire Extinguisher               | 130.75            |
| Dead River Co.                      | 6,475.51         | Atlantic Recycling                  | 2,233.79          |
| Deering Lumber                      | 1,111.16         | BDS Waste Disposal                  | 2,487.00          |
| F.M. Abbott Power                   | 563.62           | Central ME. Power                   | 5,709.20          |
| GONETSPEED                          | 1,151.33         | Day III, Herbert                    | 373.93            |
| Hersom, Michael                     | 88.53            | ecomaine                            | 105,868.09        |
| JP Pest Services                    | 960.00           | George R. Roberts Co.               | 800.00            |
| L & R Cleaning                      | 325.00           | GONETSPEED                          | 342.46            |
| Overhead Doors                      | 1,997.90         | Holt, Fred                          | 98.91             |
| Patco Construction                  | 395.00           | J.G. Lord Excavation LLC            | 800.00            |
| Plummer's Ace Hardware              | 630.65           | Jeffrey A. Simpson, Inc.            | 8,326.00          |
| Ricker, Melanie                     | 123.59           | JP Pest Services                    | 1,044.00          |
| Sanal NAPA                          | 114.42           | Kustom Installation                 | 125.00            |
| Superior Energy                     | 767.68           | LA Lawn Care                        | 2,130.00          |
| VISA                                | 540.22           | Low's Variety                       | 584.78            |
| Warren's Office Supplies            | 704.40           | MB Tractor                          | 267.83            |
| Wentworth, Mark                     | 650.00           | M.R.R.A.                            | 1,968.50          |
| Expended                            | 30,923.31        | Normand Electric, Inc.              | 3,175.00          |
| Unexpended                          | 76.69            | North Coast Services LLC            | 550.62            |
| Appropriation & Income              | 31,000.00        | Springvale Hardware                 | 28.99             |
|                                     |                  | Treasurer, State of ME.             | 540.00            |
| <u>#26 - Dispatch</u>               | <u>31,090.00</u> | Troiano Waste                       | 99,760.31         |
| City of Biddeford                   | 26,888.75        | VISA                                | 688.45            |
| So. ME. Communications              | 3,150.00         | Warren's Office Supplies            | 642.72            |
| Town of Waterboro                   | 82.18            | Expended                            | 238,676.33        |
| Expended                            | 30,120.93        | Unexpended                          | 0.00              |
| Unexpended                          | 969.07           | Appropriation & Income              | 238,676.33        |
| Appropriation & Income              | 31,090.00        | <u>#30 – Solid Waste Containers</u> | <u>19,600.00</u>  |
|                                     |                  | Atlantic Recycling                  | 18,600.00         |
| <u>#27– Immunizations</u>           | <u>1,000.00</u>  | J.G. Lord Excavation LLC            | 750.00            |
| SMHC Workwell                       | 398.00           | Expended                            | 19,350.00         |
| Expended                            | 398.00           | Unexpended                          | 250.00            |
|                                     |                  | Appropriation & Income              | 19,600.00         |

SELECTMEN'S 2022-2023 FINANCIAL REPORT

|  |                   |                                     |                   |
|--|-------------------|-------------------------------------|-------------------|
| <u>#31- Caring Unlimited</u>           | <u>575.00</u>     | <u>#37- Stockpile</u>               | <u>125,000.00</u> |
| Caring Unlimited                       | 575.00            | Use of Contingency                  | (726.16)          |
| Expended                               | 575.00            | AAA Fire Extinguisher               | 148.00            |
| Unexpended                             | 0.00              | Central ME. Power                   | 571.85            |
| Appropriation & Income                 | 575.00            | Dearborn Construction               | 14,816.00         |
|  |                   | GPCOG                               | 1,649.84          |
|  |                   | J.G. Lord Excavation LLC            | 17,055.00         |
|  |                   | Morton Salt                         | 91,485.43         |
|  |                   | Expended                            | 125,726.12        |
| <u>#32-Kids Free to Grow</u>           | <u>500.00</u>     | Unexpended                          | 0.00              |
| Kids Free to Grow                      | 500.00            | Appropriation & Income              | 125,726.12        |
| Expended                               | 500.00            |                                     |                   |
| Unexpended                             | 0.00              | <u>#38 - Year Round Maintenance</u> | <u>300,000.00</u> |
| Appropriation & Income                 | 500.00            | Bartlett Tree Experts               | 6,780.00          |
|  |                   | C.S. Lord & Son Inc.                | 17,845.00         |
| <u>#33 - So. ME. Agency on Aging</u>   | <u>1,400.00</u>   | Dayton Sand & Gravel                | 1,021.88          |
| So. ME. Agency on Aging                | 1,400.00          | Double R Crane                      | 1,665.00          |
| Expended                               | 1,400.00          | Genest Precast                      | 2,459.00          |
| Unexpended                             | 0.00              | Hissong Ready Mix                   | 5,508.93          |
| Appropriation & Income                 | 1,400.00          | J.G. Lord Excavation LLC            | 237,033.20        |
|  |                   | Jeffrey A. Simpson, Inc.            | 943.75            |
|  |                   | Pike Industries                     | 7,919.27          |
| <u>#34 - So. ME. Veterans Memorial</u> | <u>200.00</u>     | Plummers Ace Hardware               | 155.60            |
| So. ME. Veterans Memorial              | 200.00            | Poirier Guidelines                  | 7,938.98          |
| Expended                               | 200.00            | Springvale Hardware                 | 279.43            |
| Unexpended                             | 0.00              | Top Coat Paving                     | 9,550.00          |
| Appropriation & Income                 | 200.00            | Town of Wells                       | 342.26            |
|  |                   | White Sign                          | 282.46            |
|  |                   | Expended                            | 299,724.76        |
| <u>#35 - York Cty. Comm. Action</u>    | <u>1,000.00</u>   | Unexpended                          | 275.24            |
| York Cty. Comm. Action                 | 1,000.00          | Appropriation & Income              | 300,000.00        |
| Expended                               | 1,000.00          |                                     |                   |
| Unexpended                             | 0.00              | <u>#39 - Paving Program</u>         | <u>500,000.00</u> |
| Appropriation & Income                 | 1,000.00          | Dayton Sand & Gravel                | 497,254.64        |
|  |                   | Pike Industries                     | 1,147.18          |
| <u>#36 - Plowing &amp; Sanding</u>     | <u>353,527.00</u> | Top Coat Paving                     | 1,500.00          |
| Seth McCoy's Trucking                  | 353,526.90        | Expended                            | 499,901.82        |
| Expended                               | 353,526.90        | Unexpended                          | 98.18             |
| Unexpended                             | 0.10              | Appropriation & Income              | 500,000.00        |
| Appropriation & Income                 | 353,526.90        |                                     |                   |
|  |                   | <u>#40 - Village Green</u>          | <u>31,000.00</u>  |
|  |                   | Alfred Water District               | 1,183.49          |
|  |                   | C.S. Lord & Son Inc.                | 8,986.00          |
|  |                   | Dearborn Construction               | 600.00            |
|  |                   | Genest Precast                      | 1,184.00          |

SELECTMEN'S 2022-2023 FINANCIAL REPORT

|                                      |                  |                                      |                  |
|--------------------------------------|------------------|--------------------------------------|------------------|
| J.G. Lord Excavation LLC             | 11,490.00        | *Income                              | (100.00)         |
| Pierson Nurseries, Inc.              | 692.70           | Use of Contingency                   | (450.00)         |
| Ron Berard                           | 638.31           | Pine Tree Waste                      | 1,125.00         |
| Thirsty Turf Irrigation              | 4,381.00         |                                      |                  |
| Top Coat Paving                      | 1,200.00         | Expended                             | 1,125.00         |
|                                      |                  | Unexpended                           | 0.00             |
| Expended                             | 30,355.50        | Appropriation & Income               | 1,125.00         |
| Unexpended                           | 644.50           |                                      |                  |
| Appropriation & Income               | 31,000.00        |                                      |                  |
|                                      |                  | <u>#44 – Cemeteries &amp; Mowing</u> | <u>11,415.00</u> |
|                                      |                  | Use of Contingency                   | (300.00)         |
| <u>#41 – Park &amp; Rec Programs</u> | <u>16,245.00</u> | LA Lawn Care                         | 11,715.00        |
| *Income                              | (4,988.64)       |                                      |                  |
| A-1 Environmental                    | 2,275.00         | Expended                             | 11,715.00        |
| AAA Fire Extinguisher                | 164.50           | Unexpended                           | 0.00             |
| Alfred Water Distrist                | 306.92           | Appropriation & Income               | 11,715.00        |
| Blue Dahlia Designs                  | 450.00           |                                      |                  |
| Boemmels, Maggie                     | 250.70           |                                      |                  |
| Central ME. Power                    | 922.40           | <u>#45 – Field Care</u>              | <u>5,425.00</u>  |
| Gibbons, Aria                        | 92.23            | Use of Contingency                   | (430.22)         |
| Hallstrom, Clifton                   | 125.44           | Bartlett Tree Experts                | 560.00           |
| Holt, Fred                           | 145.85           | TruGreen Commercial                  | 5,295.22         |
| Jeffrey A. Simpson, Inc.             | 320.00           |                                      |                  |
| Kennedy, Deniel                      | 54.78            | Expended                             | 5,855.22         |
| LA Lawn Care                         | 4,899.00         | Unexpended                           | 0.00             |
| Libby, Jessica                       | 231.77           | Appropriation & Income               | 5,855.22         |
| Manship, Meghan                      | 199.56           |                                      |                  |
| McCoy, Heather                       | 962.31           |                                      |                  |
| Oliver, Amanda                       | 44.90            | <u>#46– General Assistance</u>       | <u>3,500.00</u>  |
| RSD Graphics                         | 176.00           | *Income                              | (7,693.09)       |
| R.S.U. #57                           | 100.00           | Central ME. Power                    | 340.02           |
| Swank Motion Pictures                | 295.00           | Day, Elizabeth                       | 5,302.00         |
| The Graphics Coop                    | 2,741.54         | Dead River Co.                       | 106.54           |
| VISA                                 | 4,740.04         | Hannaford                            | 195.12           |
| Waterboro Reporter                   | 120.00           | Hilton Garden Inn                    | 310.00           |
| Warren's Office Supplies             | 52.90            | Holt, Fred                           | 7.25             |
|                                      |                  | ME. Welfare Directors                | 190.00           |
| Expended                             | 19,670.84        | Pirone, Donna                        | 216.53           |
| Unexpended                           | 1,562.80         | Realty Resources Mgmt.               | 756.00           |
| Appropriation & Income               | 21,233.64        | Sanborn, Angela                      | 1,685.00         |
|                                      |                  | Top It Off Oil                       | 220.26           |
| <u>#42 – Shaker Valley Sno</u>       | <u>953.00</u>    | Expended                             | 9,328.72         |
| Shaker Valley Sno-Travelers          | 953.00           | Unexpended                           | 1,864.37         |
|                                      |                  | Appropriation & Income               | 11,193.09        |
| Expended                             | 953.00           |                                      |                  |
| Unexpended                           | 0.00             |                                      |                  |
| Appropriation & Income               | 953.00           | <u>#47 – Parsons Library</u>         | <u>20,910.00</u> |
|                                      |                  | *Income                              | (594.01)         |
| <u>#43 – Brothers Beach</u>          | <u>575.00</u>    | AAA Fire Extinguisher                | 416.75           |
|                                      |                  | Alfred Water District                | 513.84           |

SELECTMEN'S 2022-2023 FINANCIAL REPORT

|                                 |                  |                                |                  |
|---------------------------------|------------------|--------------------------------|------------------|
| Baker & Taylor Books            | 4,053.17         | D & J Home & Hearth            | 720.00           |
| Bureau Veritas National         | 145.00           | Hallstrom, Clifton             | 45.00            |
| Central ME. Power               | 3,777.20         | R & R Oil                      | 724.80           |
| Dead River Co.                  | 3,493.62         | RSD Graphics                   | 275.00           |
| Demco                           | 104.82           | Top It Off Oil                 | 549.90           |
| Drago, Irene                    | 150.00           |                                |                  |
| GONETSPEED                      | 410.41           | Expended                       | 15,921.22        |
| Holt, Fred                      | 128.70           | Unexpended                     | 5,389.32         |
| Jalali, Reza                    | 250.00           | Appropriation & Income         | 21,310.54        |
| Kay, Michael                    | 407.72           |                                |                  |
| Kilgore, Emma                   | 154.97           | <u>Fields &amp; Facilities</u> | <u>886.88</u>    |
| LA Lawn Care                    | 2,556.00         | *Income                        | (2,000.00)       |
| Motion Picture                  | 170.69           | Site One Landscapes            | 1,384.88         |
| Portland Public Library         | 28.00            | So. ME. Mosquito               | 290.00           |
| Ready Refresh                   | 40.97            |                                |                  |
| Staples – Credit Plan           | 197.86           | Expended                       | 1,674.88         |
| SYNCB/Amazon                    | 695.90           | Unexpended                     | 1,212.00         |
| T-Shirts N' Things              | 480.00           | Appropriation & Income         | 2,886.88         |
| Thompson, Ryan                  | 350.00           |                                |                  |
| Treasurer, State of ME.         | 25.00            |                                |                  |
| VISA                            | 1,886.91         | <u>Engine-One</u>              | <u>17,000.00</u> |
| Warren's Office Supplies        | 266.15           | C & S Graphics                 | 750.00           |
| Zulueta, Dominique              | 393.88           | City of Sanford                | 12,000.00        |
|                                 |                  | HSE Fire & Safety              | 2,597.50         |
| Expended                        | 21,097.56        | So. ME. Communications         | 580.00           |
| Unexpended                      | 406.45           |                                |                  |
| Appropriation & Income          | 21,504.01        | Expended                       | 15,927.50        |
|                                 |                  | Unexpended                     | 1,072.50         |
|                                 |                  | Appropriation & Income         | 17,000.00        |
| <u>#48 – 2019 Service Truck</u> | <u>14,172.00</u> |                                |                  |
| Gorham Leasing                  | 14,171.92        | <u>Lucas Device</u>            | <u>17,300.00</u> |
|                                 |                  | Stryker Sales                  | 17,300.00        |
| Expended                        | 14,171.92        |                                |                  |
| Unexpended                      | .08              | Expended                       | 17,300.00        |
| Appropriation & Income          | 14,172.00        | Unexpended                     | 0.00             |
|                                 |                  | Appropriation & Income         | 17,300.00        |
| <u># 49 - SCBA Lease</u>        | <u>41,121.00</u> |                                |                  |
| Tax-Exempt Leasing              | 41,120.08        |                                |                  |
|                                 |                  |                                |                  |
| Expended                        | 41,120.48        |                                |                  |
| Unexpended                      | .52              |                                |                  |
| Appropriation & Income          | 41,121.00        |                                |                  |
|                                 |                  |                                |                  |
| <u>Fueling February</u>         | <u>10,121.84</u> |                                |                  |
| *Income                         | (11,188.70)      |                                |                  |
| Alfred Oil                      | 12,378.26        |                                |                  |
| Carroll, Arlene                 | 297.50           |                                |                  |
| Carroll, Brandon                | 930.76           |                                |                  |

# VALUATION OF THE TOWN OF ALFRED

## 2022 BREAKDOWN OF ASSESSMENTS

2022 TAX RATE per \$1,000.00 -- \$18.00

### ASSESSMENTS:

|                           |                         |
|---------------------------|-------------------------|
| LAND & BUILDINGS          | \$276,879,321.00        |
| PERSONAL PROPERTY         | <u>\$ 5,741,946.00</u>  |
| Sub Total                 | \$282,621,267.00        |
| MAINE HOMESTEAD EXEMPTION | \$ 13,263,808.00        |
| BETE EXEMPTION            | <u>\$ 225,337.00</u>    |
| <b>Total</b>              | <b>\$296,110,412.00</b> |

### APPROPRIATIONS:

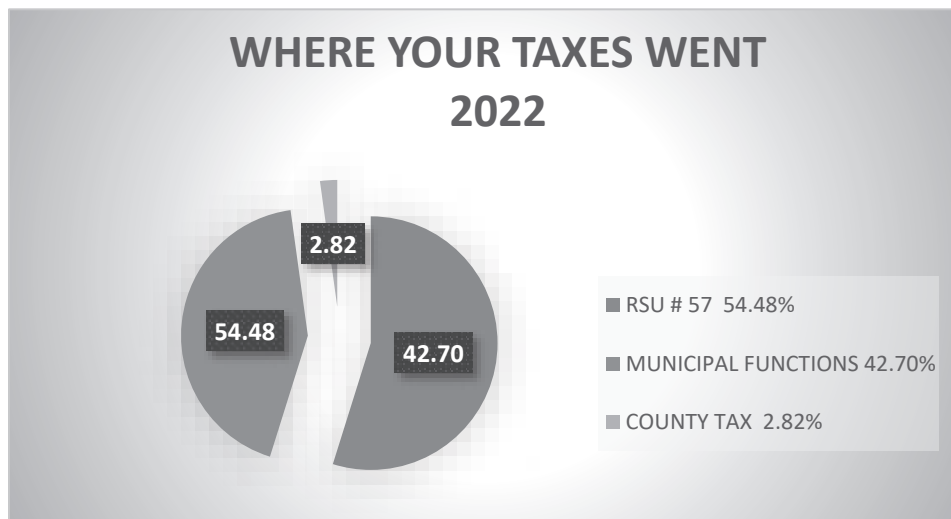
|              |                        |
|--------------|------------------------|
| R.S.U #57    | \$ 3,453,751.70        |
| MUNICIPAL    | \$ 2,706,887.00        |
| COUNTY       | <u>\$ 178,820.29</u>   |
| <b>Total</b> | <b>\$ 6,339,458.99</b> |

### LESS ESTIMATED REVENUES:

|                |                        |
|----------------|------------------------|
| STATE REVENUES | \$ 325,000.00          |
| OTHER REVENUES | <u>\$ 745,000.00</u>   |
| <b>Total</b>   | <b>\$ 1,070,000.00</b> |

### NET TO BE RAISED BY TAXES:

**\$ 5,269,458.99**



**Office of the Treasurer**  
Annual Report  
For the Year Ended June 30, 2023

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, 2023**

Assets

|                       |                  |
|-----------------------|------------------|
| Cash & Investments    | 1,204,981.00     |
| 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 | 4,755.99         |
| Taxes Receivable 2020 | 4,057.50         |
| Taxes Receivable 2021 | 28,639.37        |
| Taxes Receivable 2022 | 124,133.80       |
| Accounts Receivable   | 112,940.51       |
| Tax Acquired Property | 6,289.69         |
| Prepaid Expenses      | 9,805.06         |
| Inventory             | <u>27,067.50</u> |

Total Assets

1,538,405.23

Liabilities

|                         |                  |
|-------------------------|------------------|
| Accounts Payable        | 126,039.14       |
| Escrow Payable          | 2,041.50         |
| Deferred Tax Revenue    | 88,802.59        |
| Deferred Rescue Revenue | 16,323.87        |
| Prepaid Taxes           | <u>15,737.10</u> |

Total Liabilities

248,944.20

Fund Balances

|                     |                   |
|---------------------|-------------------|
| Non-spendable Funds | 36,872.56         |
| Restricted Funds    | 503,318.60        |
| Assigned Funds      | 267,445.30        |
| Unassigned Funds    | <u>481,824.57</u> |

Total Fund Balances

1,289,461.03

Total Liabilities and Fund Balances

1,538,405.23

**General Fund - Income For The Year Ended June 30, 2023**

|                                     |                    |                            |
|-------------------------------------|--------------------|----------------------------|
| Property & Excise Taxes             |                    |                            |
| Property Taxes                      | 5,102,377.31       |                            |
| Abatements                          | <u>(18,118.34)</u> |                            |
| Total Property Taxes                |                    | 5,084,258.97               |
| Excise Tax                          | <u>786,259.53</u>  | 786,259.53                 |
| Interest & Penalties                |                    |                            |
| Interest & Penalties                | 10,897.33          |                            |
| Interest Cash Management            | <u>53,463.51</u>   |                            |
| Total Interest & Penalties          |                    | 64,360.84                  |
| Intergovernmental Funds             |                    |                            |
| State-Revenue Sharing               | 399,349.40         |                            |
| State-Local Road Assistance Program | 44,068.00          |                            |
| State-General Assistance            | 6,693.09           |                            |
| State-Tree Growth                   | 29,612.03          |                            |
| State-Veterans Exemption            | 4,050.00           |                            |
| State-Homestead Exemption           | 238,748.00         |                            |
| State-BETE                          | 4,088.00           |                            |
| State-Snowmobile                    | 98,638.00          |                            |
| Federal-Land Management             | <u>1,862.09</u>    |                            |
| Total Intergovernmental             |                    | 827,108.61                 |
| Local & Miscellaneous Income        |                    |                            |
| Building Permit Fees                | 78,459.26          |                            |
| Plumbing Permit Fees                | 7,075.00           |                            |
| Cable Franchise Fees                | 45,443.75          |                            |
| Tax Collector/Town Clerk Fees       | 22,392.81          |                            |
| Dog Fees & Licenses                 | 2,783.00           |                            |
| Park & Recreation Field Usage       | 2,000.00           |                            |
| Park & Recreation Fees              | 4,988.64           |                            |
| Brothers Beach Donations            | 100.00             |                            |
| Museun Donations                    | 38.00              |                            |
| Planning Board Fees                 | 3,190.00           |                            |
| ZBA Fees                            | 400.00             |                            |
| Transfer Station Income             | 24,058.02          |                            |
| Rescue Fees & Subscriptions         | 192,418.84         |                            |
| Fueling February                    | 11,188.70          |                            |
| Timber Harvest                      | 39,254.19          |                            |
| Insurance Claim                     | 9,115.00           |                            |
| Reimbursements                      | 12,766.37          |                            |
| Unclassified Income                 | 12,333.56          |                            |
| Transferred in From Other Fund      | 43.84              |                            |
| Gain on Sale of Assets              | <u>10,000.00</u>   |                            |
| Total Local & Miscellaneous         |                    | 478,048.98                 |
| Total Revenues                      |                    | <u><u>7,240,036.93</u></u> |



**General Fund - Expenses For The Year Ended June 30, 2023**

|                                      | <u>Budgeted</u>     | <u>Spent</u>        |
|--------------------------------------|---------------------|---------------------|
| General Government Operations        |                     |                     |
| Salaries                             | 908,640.41          | 875,715.34          |
| Employee Benefits                    | 330,949.06          | 310,439.57          |
| Contingency                          | 21,615.00           | 40,202.34           |
| Government Operations                | 28,127.20           | 28,041.84           |
| Town Hall Utilities                  | 16,960.00           | 16,288.03           |
| Insurance                            | 29,340.00           | 26,575.00           |
| Legal                                | 33,825.60           | 33,825.60           |
| Annual Audit                         | 12,500.00           | 12,500.00           |
| Code of Alfred                       | 5,000.00            | 1,195.00            |
| Computer Support                     | 36,082.58           | 35,471.92           |
| Vertical Lift                        | 36,000.00           | 0.00                |
| Veterans Committee                   | 725.49              | 725.49              |
| Assessing                            | 20,500.00           | 19,800.00           |
| Historical Committee                 | 1,895.00            | 1,874.20            |
| Museum Donations                     | 2,844.46            | 0.00                |
| Schoolhouse Donations                | 880.98              | 0.00                |
| Zoning Board of Appeals              | 1,650.72            | 540.74              |
| Planning Board                       | 6,941.40            | 6,054.21            |
| Conservation Commission              | 920.00              | 231.49              |
| Transfer to Capital Improvement      | 60,000.00           | 60,000.00           |
| Fueling February                     | 21,310.54           | 15,921.22           |
| <b>Total Government Operations</b>   | <b>1,576,708.44</b> | <b>1,485,401.99</b> |
| Public Services                      |                     |                     |
| Animal Control                       | 6,515.00            | 951.86              |
| Alfred Water District                | 150,041.00          | 150,041.00          |
| Street Lights                        | 12,500.00           | 9,454.16            |
| Fire/Rescue Operations               | 124,063.96          | 124,063.96          |
| Public Safety Building               | 31,000.00           | 30,923.31           |
| Dispatch Service                     | 31,090.00           | 30,120.93           |
| Immunizations                        | 1,000.00            | 398.00              |
| Ross Corner Operations               | 9,993.00            | 9,993.00            |
| Purchase Engine 1                    | 17,000.00           | 15,927.50           |
| Lucas Device                         | 17,300.00           | 17,300.00           |
| <b>Total Public Services</b>         | <b>400,502.96</b>   | <b>389,173.72</b>   |
| Health & Sanitation                  |                     |                     |
| Solid Waste                          | 238,676.33          | 238,676.33          |
| Solid Waste Containers               | 19,600.00           | 19,350.00           |
| <b>Total Health &amp; Sanitation</b> | <b>258,276.33</b>   | <b>258,026.33</b>   |
| <b>Total Social Services</b>         | <b>3,675.00</b>     | <b>3,675.00</b>     |
| Public Works                         |                     |                     |
| Plowing & Sanding                    | 353,527.00          | 353,526.90          |
| Stockpile                            | 125,726.12          | 125,726.12          |
| Year Round Maintenance               | 300,000.00          | 299,724.76          |
| Paving Program                       | 500,000.00          | 499,901.82          |

**General Fund - Expenses For The Year Ended June 30, 2023**

|                                 | <u>Budgeted</u>     | <u>Spent</u>        |
|---------------------------------|---------------------|---------------------|
| Village Green                   | 31,000.00           | 30,355.50           |
| Total Public Works              | <b>1,310,253.12</b> | <b>1,309,235.10</b> |
| <br>                            |                     |                     |
| Total Welfare Services          | <b>11,193.09</b>    | <b>9,328.72</b>     |
| <br>                            |                     |                     |
| Parks and Recreational          |                     |                     |
| Park & Recreation Committee     | 21,233.64           | 19,670.84           |
| Field Care                      | 5,855.22            | 5,855.22            |
| Fields & Facilities             | 2,886.88            | 1,674.88            |
| Shaker Valley Sno-Travelers     | 953.00              | 953.00              |
| Brothers Beach                  | 1,125.00            | 1,125.00            |
| Cemeteries & Mowing             | 11,715.00           | 11,715.00           |
| Total Parks & Recreational      | <b>43,768.74</b>    | <b>40,993.94</b>    |
| <br>                            |                     |                     |
| Total Library Operations        | <b>21,504.01</b>    | <b>21,097.56</b>    |
| <br>                            |                     |                     |
| Debt Reduction/Service          |                     |                     |
| SCBA Lease                      | 41,121.00           | 41,120.48           |
| Service Truck                   | 14,172.00           | 14,171.92           |
| Total Debt Service              | <b>55,293.00</b>    | <b>55,292.40</b>    |
| <br>                            |                     |                     |
| Total County Tax                | <b>178,820.29</b>   | <b>178,820.29</b>   |
| <br>                            |                     |                     |
| Total School Assessment-RSU #57 | <b>3,453,751.70</b> | <b>3,453,751.70</b> |
| <br>                            |                     |                     |
| Total Expenses                  | <b>7,313,746.68</b> | <b>7,204,796.75</b> |

**Taxes Receivable For The Year Ended June 30, 2023**

|                      |                               | *Tax Balance Only |           |
|----------------------|-------------------------------|-------------------|-----------|
| <b>Tax Year 2005</b> | Personal Property Outstanding | 111.70            |           |
| <b>Tax Year 2006</b> | Personal Property Outstanding | 100.40            |           |
| <b>Tax Year 2007</b> | Personal Property Outstanding | 137.25            |           |
| <b>Tax Year 2008</b> | Personal Property Outstanding | 349.25            |           |
| <b>Tax Year 2009</b> | Personal Property Outstanding | 349.25            |           |
| <b>Tax Year 2010</b> | Personal Property Outstanding | 268.55            |           |
| <b>Tax Year 2011</b> | Personal Property Outstanding | 294.60            |           |
| <b>Tax Year 2012</b> | Personal Property Outstanding | 115.71            |           |
| <b>Tax Year 2013</b> | Personal Property Outstanding | 1,296.63          |           |
| <b>Tax Year 2014</b> | Personal Property Outstanding | 413.26            |           |
| <b>Tax Year 2015</b> | Personal Property Outstanding | 573.45            |           |
| <b>Tax Year 2016</b> | Personal Property Outstanding | 947.89            |           |
| <b>Tax Year 2017</b> | Personal Property Outstanding | 2,350.39          |           |
| <b>Tax Year 2018</b> | Personal Property Outstanding | 2,369.10          |           |
| <b>Tax Year 2019</b> | Personal Property Outstanding | 2,773.23          |           |
| <b>Tax Year 2020</b> | Personal Property Outstanding | <u>2,451.94</u>   |           |
|                      |                               |                   | 14,902.60 |
| <b>Tax Year 2015</b> | Real Estate Outstanding       | Map/Lot           |           |
| Caswell              | Christopher                   | 12-4              | 1,147.61  |
| <b>Tax Year 2016</b> | Real Estate Outstanding       | Map/Lot           |           |
| Caswell              | Christopher                   | 12-4              | 1,065.15  |
| <b>TaxYear 2017</b>  | Real Estate Outstanding       | Map/Lot           |           |
| Caswell              | Christopher                   | 12-4              | 1,922.31  |
| <b>Tax Year 2018</b> | Real Estate Outstanding       | Map/Lot           |           |
| Caswell              | Christopher                   | 12-4              | 1,922.31  |
| <b>Tax Year 2019</b> | Real Estate Outstanding       | Map/Lot           |           |
| Caswell              | Christopher                   | 12-4              | 1,982.76  |
| <b>Tax Year 2020</b> | Real Estate Outstanding       | Map/Lot           |           |
| Caswell              | Christopher                   | 12-4              | 1,605.56  |
| <b>Tax Year 2021</b> | Real Estate Outstanding       | Map/Lot           |           |
| Bayard               | Susan A                       | 3-110             | 1,392.94  |
| Bean                 | Wendy J                       | 3-6               | 690.00    |
| Benvie               | Thomas & Carol                | 7-1-D             | 2,318.40  |
| Bunker               | Jennifer                      | 1-1(23)           | 254.44    |
| Caswell              | Christopher                   | 12-4              | 1,718.96  |
| Day                  | Wayne                         | 2-40-1            | 840.08    |
| Doan                 | Wilbur                        | 12-65             | 2,331.19  |

**Taxes Receivable For The Year Ended June 30, 2023**

|           |                               |         |                 |           |
|-----------|-------------------------------|---------|-----------------|-----------|
| Guilfoy   | Timothy J                     | 8-16    | 3,206.78        |           |
| Lavoie    | Richard                       | 3-59-A  | 192.36          |           |
| Lovell    | Kenneth                       | 3-88    | 1,088.48        |           |
| Milton    | Dale                          | 10-17   | 837.44          |           |
| Pierce    | Edward John                   | 1-3-A   | 68.70           |           |
| Poulin    | Cathy                         | 1-26(4) | 865.09          |           |
| Roux      | Larry H                       | 3-107-B | 5,058.56        |           |
| Roux      | Larry H                       | 3-90-B  | 103.19          |           |
| Roux      | Larry H                       | 3-90-C  | 1,637.03        |           |
| Schroeder | John                          | 4-37-C  | 1,420.54        |           |
| Silvia    | Family Realty Trust           | 10-18   | 308.78          |           |
| Silvia    | Family Realty Trust           | 10-19   | 248.40          |           |
|           | Personal Property Outstanding |         | <u>4,058.01</u> | 28,639.37 |

|                      |   |            |
|----------------------|---|------------|
| <b>Tax Year 2022</b> | See Tax Collectors report for detail list | 124,133.80 |
|----------------------|---|------------|

|   |                          |
|---|--------------------------|
| <b>Total Taxes Receivable 6/30/2023</b> | <u><u>177,321.47</u></u> |
|---|--------------------------|

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

**FUNDS WITH RESTRICTIONS - GOVERNMENTAL SOURCES**

**Local Road Assistance Program Grant Funds**

|  |                  |   |
|--|------------------|---|
| Balance July 1, 2022                   | 88,300.00        | Local Road Assistance Program funds are restricted for the "Capital improvement of public roads." |
| Received July 1, 2022 to June 30, 2023 | 44,068.00        |   |
| Expended July 1, 2022 to June 30, 2023 | 88,300.00        |   |
| Balance June 30, 2023                  | <b>44,068.00</b> |   |

**American Rescue Plan Act (ARPA)**

|  |                   |  |
|--|-------------------|--|
| Balance July 1, 2022                   | 334,450.80        | In March 2021 federal law established the "American Rescue Plan Act" to aide municipalities to respond to the impact of COVID-19 on their communities. |
| Received July 1, 2022 to June 30, 2023 | -                 |  |
| Expended July 1, 2022 to June 30, 2023 | 67,005.50         |  |
| Balance June 30, 2023                  | <b>267,445.30</b> |  |

**FUNDS WITH RESTRICTIONS - TOWN SOURCES**

**Alfred Historical Museum & Schoolhouse Funds**

|  |                 |   |
|--|-----------------|---|
| <b>Museum</b>                          |                 | Under an ordinance passed in 1998, and revised in 2004 all donations and gifts for the Museum and Schoolhouse are individual no interest designated funds with any unspent balance carried forward. |
| Balance July 1, 2022                   | 2,806.46        |   |
| Received July 1, 2022 to June 30, 2023 | 38.00           |   |
| Expended July 1, 2022 to June 30, 2023 | 0.00            |   |
| Balance June 30, 2023                  | <b>2,844.46</b> |   |

|  |               |
|--|---------------|
| <b>Schoolhouse</b>                     |               |
| Balance July 1, 2022                   | 880.98        |
| Received July 1, 2022 to June 30, 2023 | 0.00          |
| Expended July 1, 2022 to June 30, 2023 | 0.00          |
| Balance June 30, 2023                  | <b>880.98</b> |

**Dog Licenses and Fines Collected**

|  |                 |   |
|--|-----------------|---|
| Balance July 1, 2022                   | 3,195.00        | Certain amounts received from dog licenses and fees must be used for animal control expenses in the following year. |
| Received July 1, 2022 to June 30, 2023 | 2,768.00        |   |
| Expended July 1, 2022 to June 30, 2023 | 1,402.00        |   |
| Balance June 30, 2023                  | <b>4,561.00</b> |   |

**Fueling February**

|  |                 |   |
|--|-----------------|---|
| Balance July 1, 2022                   | 10,121.84       | Under an Article passed in 2008, and revised in 2010 and 2011 the Board of Selectmen have the authority to accept and appropriate funds into a non interest bearing designated fund for the sole purpose of heating assistance for residents of Alfred, with the balance carried forward. |
| Received July 1, 2022 to June 30, 2023 | 11,188.70       |   |
| Expended July 1, 2022 to June 30, 2023 | 15,921.22       |   |
| Balance June 30, 2023                  | <b>5,389.32</b> |   |

**Cable Franchise Fees**

|  |                  |  |
|--|------------------|--|
| Balance July 1, 2022                   | 81,519.73        | Per a policy adopted by the Board of Selectmen all Cable Franchise Fees collector are to be used for Information Technology (IT) expenses. |
| Received July 1, 2022 to June 30, 2023 | 45,443.75        |  |
| Expended July 1, 2022 to June 30, 2023 | 34,389.34        |  |
| Balance June 30, 2023                  | <b>92,574.14</b> |  |

| <b>Fields &amp; Facilities</b> |  |
|--------------------------------|--|
|--------------------------------|--|

|  |          |
|--|----------|
| Balance July 1, 2022                   | 886.88   |
| Received July 1, 2022 to June 30, 2023 | 2,000.00 |
| Expended July 1, 2022 to June 30, 2023 | 1,674.88 |
| Balance June 30, 2023                  | 1,212.00 |

During 2019 an agreement was made between the Town and contributors that certain donations would be set aside for the care of the Park Fields & Facilities.

| <b>Brothers Beach</b> |  |
|-----------------------|--|
|-----------------------|--|

|  |           |
|--|-----------|
| Balance July 1, 2022                   | 0.00      |
| Received July 1, 2022 to June 30, 2023 | 17,826.99 |
| Expended July 1, 2022 to June 30, 2023 | 0.00      |
| Balance June 30, 2023                  | 17,826.99 |

Funds generated through a Timber Harvest were assigned by the Board of Selectmen to the Brothers Beach to combat invasive plants and design trails with signage.

### SPECIAL MANAGEMENT ACCOUNTS

| <b>Veterans Memorial Scholarship</b> |  |
|--------------------------------------|--|
|--------------------------------------|--|

|                            |           |
|----------------------------|-----------|
| Beginning Balance-Reserved | 27,546.49 |
| -Unreserved                | 362.99    |
| Interest Earned            | 37.18     |
| Gifts Received             | 300.00    |
| Award                      | (746.00)  |
| Balance June 30, 2023      | 27,500.66 |
| Reserved For Award         | 337.18    |
| Fund Balance Reserved      | 27,163.48 |

| <b>Cemetery Account</b> |  |
|-------------------------|--|
|-------------------------|--|

|                                     |          |
|-------------------------------------|----------|
| Beginning Balance-Reserved          | 4,996.76 |
| -Unreserved                         | 0.00     |
| Interest Earned                     | 6.66     |
| Expended                            | 0.00     |
| Balance June 30, 2023               | 5,003.42 |
| Reverved Balance                    | 5,000.00 |
| Available for 2023/2024 Maintenance | 3.42     |

**DEBT SERVICE & CAPITAL IMPROVEMENT FUND ACTIVITY - June 30, 2023**

**2019 Service Truck - Accumulative**

|  |             |          |          |
|--|-------------|----------|----------|
| Lease issued in 2019                   | 40,000.00   |          |          |
| Accumulated Payments at June 30, 2022  | 26,291.42   | Interest | 2,052.45 |
| Payment made July 6, 2022              | 13,708.58   | Interest | 463.34   |
| Outstanding Principal at June 30, 2023 | <u>0.00</u> |          |          |

**2019 Self-Contained Breathing Apparatus - Accumulative**

|  |                  |          |          |
|--|------------------|----------|----------|
| Lease issued in 2019                   | 150,360.00       |          |          |
| Accumulated Payments at June 30, 2022  | 72,457.01        | Interest | 9,783.95 |
| Payment made July 13, 2022             | 38,245.86        | Interest | 2,874.62 |
| Outstanding Principal at June 30, 2023 | <u>39,657.13</u> |          |          |

**Capital Improvement Fund History**

| Year      | Beginning  | Added      | Spent      | Interest | Ending     |
|-----------|------------|------------|------------|----------|------------|
| 1997      | 0.00       | 50,000.00  | 0.00       | 691.42   | 50,691.42  |
| 1998      | 50,691.42  | 50,000.00  | 21,375.00  | 2,258.43 | 81,574.85  |
| 1999      | 81,574.85  | 50,000.00  | 42,750.00  | 4,006.79 | 92,831.64  |
| 2000      | 92,831.64  | 90,000.00  | 84,104.00  | 7,268.88 | 105,996.52 |
| 2001      | 105,996.52 | 90,000.00  | 0.00       | 4,470.25 | 200,466.77 |
| 2002      | 200,466.77 | 90,000.00  | 40,706.98  | 2,655.06 | 252,414.85 |
| 2003      | 252,414.85 | 0.00       | 122,058.05 | 2,032.90 | 132,389.70 |
| 2004      | 132,389.70 | 0.00       | 27,832.28  | 1,474.84 | 106,032.26 |
| 2005      | 106,032.26 | 30,000.00  | 60,000.00  | 2,181.35 | 78,213.61  |
| 2006      | 78,213.61  | 70,000.00  | 0.00       | 4,728.47 | 152,942.08 |
| 2007      | 152,942.08 | 80,000.00  | 130,000.00 | 4,300.13 | 107,242.21 |
| 2008      | 107,242.21 | 35,000.00  | 39,000.00  | 2,172.35 | 105,414.56 |
| 2009      | 105,414.56 | 208,961.64 | 0.00       | 758.07   | 315,134.27 |
| 2010      | 315,134.27 | 35,000.00  | 65,370.62  | 1,042.25 | 285,805.90 |
| 2011      | 285,805.90 | 50,000.00  | 3,446.67   | 493.27   | 332,852.50 |
| 2012      | 332,852.50 | 30,000.00  | 19,620.00  | 158.37   | 343,390.87 |
| 2013      | 343,390.87 | 50,000.00  | 10,350.00  | 179.44   | 383,220.31 |
| 2014      | 383,220.31 | 13,000.00  | 42,598.00  | 191.24   | 353,813.55 |
| 2015      | 353,813.55 | 0.00       | 128,997.60 | 157.33   | 224,973.28 |
| 2016      | 224,973.28 | 25,000.00  | 0.00       | 116.00   | 250,089.28 |
| 2017      | 250,089.28 | 0.00       | 0.00       | 1,820.75 | 251,910.03 |
| 6/30/2018 | 251,910.03 | 0.00       | 0.00       | 2,136.79 | 254,046.82 |
| 6/30/2019 | 254,046.82 | 0.00       | 0.00       | 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 |
| 6/30/2023 | 345,471.48 | 70000      | 95927.5    | 14417.73 | 333,961.71 |

**Parsons Memorial Library Fund  
For the Year Ended June 30, 2023**

**ACCOUNT BALANCES**

**ASSETS**

|                     |                          |
|---------------------|--------------------------|
| Petty Cash          | 50.00                    |
| Checking            | 3,936.51                 |
| Endowment           | 313,711.26               |
| <b>Total Assets</b> | <u><u>317,697.77</u></u> |

**LIABILITIES**

|                          |                    |
|--------------------------|--------------------|
| <b>Total Liabilities</b> | <u><u>0.00</u></u> |
|--------------------------|--------------------|

**CAPITAL**

|                                 |                          |
|---------------------------------|--------------------------|
| Library Restricted Fund Balance | 317,697.77               |
| <b>Total Capital</b>            | <u><u>317,697.77</u></u> |

|  |                          |
|--|--------------------------|
| <b>Total Liabilities &amp; Capital</b> | <u><u>317,697.77</u></u> |
|--|--------------------------|

**INCOME & EXPENSES**

**INCOME**

|                                |                         |
|--------------------------------|-------------------------|
| Fees & Fines                   | 1,372.99                |
| Gifts & Memorials Restricted   | 1,769.09                |
| Gifts & Memorials Unrestricted | 1,025.00                |
| Cash Management Interest       | 237.31                  |
| Book Sale                      | 376.00                  |
| Endowment Interest             | 6,543.55                |
| Trust Donation                 | 9,957.72                |
| <b>Total Income</b>            | <u><u>21,281.66</u></u> |

**EXPENSES**

|                           |                         |
|---------------------------|-------------------------|
| Building Repairs          | 9,781.61                |
| Equipment                 | 267.98                  |
| Programs                  | 909.36                  |
| Supplies                  | 297.32                  |
| Security                  | 790.40                  |
| Capital Expenditure-Patio | 45,077.48               |
| <b>Total Expenses</b>     | <u><u>57,124.15</u></u> |

|                                    |                           |
|------------------------------------|---------------------------|
| <b>NET OPERATING INCOME (LOSS)</b> | <u><u>(35,842.49)</u></u> |
|------------------------------------|---------------------------|





## **2022 OUTSTANDING TAXES**

### **2022 Outstanding Real Estate Taxes**

|                                   |      |          |
|-----------------------------------|------|----------|
| * Albert, Keith G                 | 2022 | 295.07   |
| * APM Investments, LLC            | 2022 | 6,300.90 |
| * Barry Jr, Russell J             | 2022 | 250.00   |
| Bayard, Susan A                   | 2022 | 1,485.00 |
| Bean, Wendy J                     | 2022 | 2,338.20 |
| * Beaudoin, Joanne                | 2022 | 141.60   |
| Benvie, Thomas & Carol            | 2022 | 2,419.20 |
| * Bernier, Mark                   | 2022 | 93.60    |
| * BKJ LLC                         | 2022 | 41.76    |
| * Bourgain, Alan                  | 2022 | 192.85   |
| * Brown, Samuel                   | 2022 | 789.30   |
| Bunker, Jennifer                  | 2022 | 297.00   |
| * Campbell, Kevin Merle           | 2022 | 3,825.36 |
| * Campbell, Kevin Merle           | 2022 | 2,978.30 |
| * Capriole, Nicole                | 2022 | 32.40    |
| * Caron, Roger B                  | 2022 | 2,914.20 |
| Caswell, Christopher              | 2022 | 1,825.20 |
| * Chavonelle, Sheila R            | 2022 | 44.55    |
| * Church, Joshua S                | 2022 | 4.92     |
| * Coldfire Properties, LLC        | 2022 | 3,241.29 |
| Crediford, William S              | 2022 | 1,027.46 |
| * Cudmore, Thomas                 | 2022 | 64.80    |
| * Daly, Edward J                  | 2022 | 2,243.70 |
| Darling, Scott A                  | 2022 | 459.00   |
| Day, Wayne                        | 2022 | 876.60   |
| * Desrochers, Jason D             | 2022 | 3,430.54 |
| * Desrochers, Trustee, Jason      | 2022 | 378.00   |
| Doan, Wilbur                      | 2022 | 2,545.20 |
| * Drapeau, Paul E & David J et al | 2022 | 1,624.59 |
| * Ferland, Linda                  | 2022 | 157.76   |
| * Fiore, Shawna M                 | 2022 | 630.00   |
| * Ghidoni, Richard D              | 2022 | 2,097.00 |
| Giarnese, Steven M                | 2022 | 3,114.00 |
| * Gile, Carolyn M                 | 2022 | 1,566.00 |
| * Gile, Heirs of Bruce G          | 2022 | 450.00   |
| * Gilman, Howard F                | 2022 | 3,133.80 |
| * Graham, Michael                 | 2022 | 169.79   |
| * Green, Paula                    | 2022 | 414.00   |
| Guilfoy, Timothy J                | 2022 | 3,346.20 |
| * Hall, Melissa J                 | 2022 | 445.63   |
| * Heirs of Jacquelin Desrochers   | 2022 | 101.92   |
| * Heirs of Jacquelin Desrochers   | 2022 | 194.63   |
| * Heirs of Jacquelin Desrochers   | 2022 | 343.80   |
| * Heirs of Jacquelin Desrochers   | 2022 | 504.00   |

\*Denotes payment in full after year-end

|                                      |      |          |
|--------------------------------------|------|----------|
| * Hissong Ready-Mix & Aggregates LLC | 2022 | 203.35   |
| * Hobbs, Tracy L                     | 2022 | 674.74   |
| * Hunter-Brody, Joan                 | 2022 | 1,449.00 |
| * Kenney, Priscilla                  | 2022 | 0.60     |
| * Kenniston, Shawn                   | 2022 | 217.77   |
| * Keywood Manor MHP LLC              | 2022 | 1,098.00 |
| * Keywood Manor MHP LLC              | 2022 | 1,629.00 |
| * Keywood Manor MHP LLC              | 2022 | 1,726.20 |
| * Koonz Jr, Richard E                | 2022 | 111.32   |
| * LaChance, Diane R                  | 2022 | 876.78   |
| Lavoie, Richard                      | 2022 | 1,596.60 |
| Lewis, Nathaniel                     | 2022 | 896.40   |
| * Lindgren, Samantha Hoyt            | 2022 | 2,572.20 |
| * Lord, Karen                        | 2022 | 454.50   |
| Lovell, Kenneth                      | 2022 | 1,135.80 |
| * Macmillan, Dawn L Trustee          | 2022 | 3,502.80 |
| * Mansur, Lynne                      | 2022 | 760.38   |
| * McDonald, Bruce                    | 2022 | 1,375.20 |
| Milton, Dale                         | 2022 | 2,815.20 |
| * Monahan, James T                   | 2022 | 481.44   |
| * Montgomery, John W                 | 2022 | 10.80    |
| * Montgomery, John W                 | 2022 | 847.31   |
| * Moser, George                      | 2022 | 253.80   |
| * Murphy Jr., Donald R               | 2022 | 484.20   |
| * Napier, James R                    | 2022 | 685.09   |
| * North Country Land, Inc            | 2022 | 153.09   |
| * Norton, Bruce                      | 2022 | 2,620.80 |
| * Palminteri, Michael J              | 2022 | 3,268.15 |
| Parker, Candice P                    | 2022 | 1,603.80 |
| * Perry, Charlene                    | 2022 | 514.98   |
| Pierce, Edward John                  | 2022 | 1,519.20 |
| * Pirini, Jeffrey & Amy              | 2022 | 793.44   |
| * Poulin, Cathy                      | 2022 | 934.20   |
| * Redline Properties, LLC            | 2022 | 771.63   |
| * Roberts, Winfred W & Susan         | 2022 | 432.25   |
| Roux, Larry H                        | 2022 | 5,310.00 |
| Roux, Larry H                        | 2022 | 108.00   |
| Roux, Larry H                        | 2022 | 1,708.20 |
| * Rudnicki, Anthony A II             | 2022 | 1,918.12 |
| * Sanborn, II, Raymond C             | 2022 | 772.20   |
| * Schroeder, John                    | 2022 | 1,513.80 |
| * Silvia Family Realty Trust         | 2022 | 322.20   |
| * Silvia Family Realty Trust         | 2022 | 259.20   |
| * Stimson, Norman                    | 2022 | 49.68    |
| * Strahan, Donald F                  | 2022 | 1,610.10 |
| * Thibeault, David A                 | 2022 | 1,437.30 |
| * Thompson, Deborah A                | 2022 | 1,569.81 |
| * Tringale, James F                  | 2022 | 2,173.50 |
| Turtle Rock LLC                      | 2022 | 4.50     |
| Turtle Rock LLC                      | 2022 | 346.50   |
| * Warren Holdings, LLC, Jane         | 2022 | 14.48    |

**Total**

**\$116,121.66**

\*Denotes payment in full after year-end

## 2022 Outstanding Property Taxes

|   |      |                   |
|---|------|-------------------|
| Arthur Karagiozis + Celia Alexander         | 2022 | 227.70            |
| * Brennan, Dan                              | 2022 | 5.41              |
| * Cossette, Bruce and Joan                  | 2022 | 172.80            |
| Cropley, Mitch and Andi                     | 2022 | 186.30            |
| * Daney, Donald R & Jayson P                | 2022 | 86.40             |
| Emmons, Daniel                              | 2022 | 235.80            |
| Fantasia, Nick & Dee                        | 2022 | 263.25            |
| Gilmans Auto Repair                         | 2022 | 216.00            |
| Guy, William and Dorothy                    | 2022 | 138.60            |
| * Hazel-Dell Lmt Partnership                | 2022 | 71.55             |
| Holub, Carl                                 | 2022 | 205.20            |
| J & J Enterprises, Inc. C/O Robert Cucurull | 2022 | 758.70            |
| * J + J Auo Salvage                         | 2022 | 64.98             |
| Jolie, Katherine                            | 2022 | 165.60            |
| Kelly, Gary and Mary Jean,                  | 2022 | 132.30            |
| * Keywood Manor Mobile Home Park            | 2022 | 2,194.20          |
| Kincaid, Bill and Valerie                   | 2022 | 369.90            |
| L & R Cleaning Inc                          | 2022 | 270.00            |
| McCadden, James                             | 2022 | 60.77             |
| McGorty, Ryan                               | 2022 | 397.80            |
| Murleys Auto Body & Sales                   | 2022 | 81.00             |
| * Pace, Dennis                              | 2022 | 152.55            |
| Paulette, Heidi                             | 2022 | 131.40            |
| Reilly, Katelyn                             | 2022 | 205.20            |
| Sanborn, King                               | 2022 | 309.60            |
| Shaker Pond Ice Cream LLC                   | 2022 | 90.00             |
| Strand, Richard                             | 2022 | 132.30            |
| Vanhout, Samantha                           | 2022 | 289.80            |
| Whitten, Emil                               | 2022 | 200.70            |
| <b>Total</b>                                |      | <b>\$7,815.81</b> |

## 2023 Prepaid Taxes

Real Estate- 15,445.29

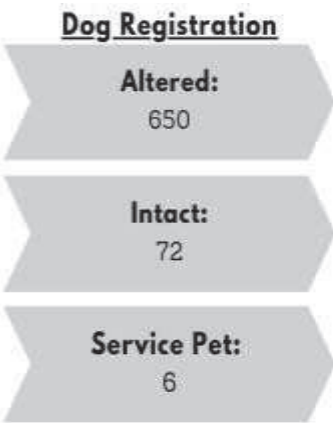
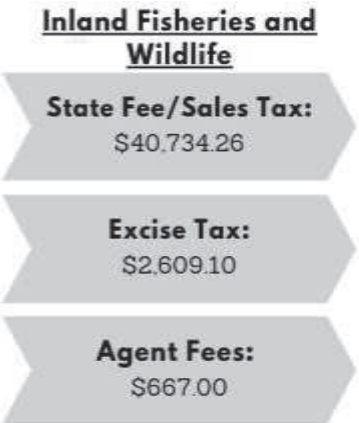
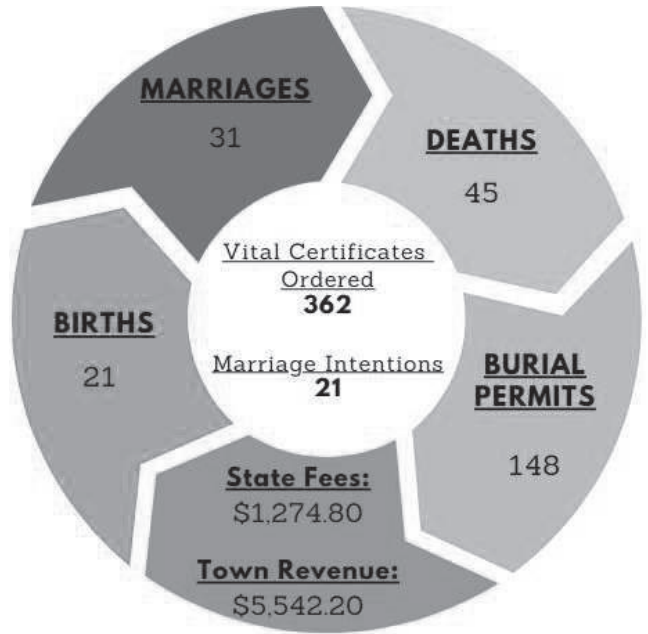
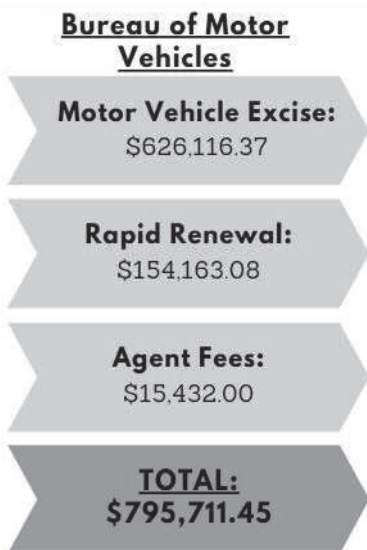
Personal Property- 75.97

**Total 15,521.26**

\*Denotes payment in full after year-end

# TOWN MEETING AND ELECTIONS

07/01/2022-06/30/2023



|                                  |  |
|----------------------------------|--|
| Term<br>Ends<br>January<br>2027  | <b>Governor</b><br>Janet Mills<br>Democrat                               |
| Term<br>Ends<br>December<br>2024 | <b>State Senator- District 33</b><br>Matthew Harrington<br>Republican    |
| Term<br>Ends<br>December<br>2024 | <b>State Representative- District 136</b><br>Heidi Sampson<br>Republican |
| Term<br>Ends<br>December<br>2024 | <b>County Commissioner-District 4</b><br>Donna Ring<br>Republican        |



On September 29, 2021, Gov. Janet Mills (D) signed legislation enacting redrawn congressional district boundaries as a result of the 2020 census. The Maine Apportionment Commission approved a final congressional district plan and submitted it to the legislature on September 24, 2021. The Maine State Senate and House of Representatives unanimously approved the state’s new congressional map on September 29, 2021. This map took effect for Maine’s 2022 congressional elections.

#### Maine Congressional Districts until January 2, 2023

Click a district to compare boundaries.



#### Maine Congressional Districts starting January 3, 2023

Click a district to compare boundaries.





## ***CODE ENFORCEMENT OFFICE***

### **BUILDING & PLUMBING PERMITS ISSUED July 1, 2022 thru June 30, 2023**

| <b>Permit Type</b>                          |  |
|---|--|
| 10  | New homes  |
| 3   | New mobile home                                    |
| 9   | New garages  |
| 5   | Accessory structures                               |
| 9   | Additions  |
| 26  | Renovations  |
| 12  | Decks/porches                                      |
| 5   | Sheds  |
| 6   | Mechanical permits                                 |
| 6   | Demolition permits                                 |
| 6   | Barns  |
| 2   | Pools  |
| 10  | Stand By Generators                                |
| 10  | Mini Splits Heat & AC                              |
| 3   | Solar panel arrays                                 |
| 2   | Fence over 7'                                      |
| 14  | Renovations  |
| 2   | Window & Door Replacements                         |
| 3   | Chimneys   |
| <b>Estimated</b>                            | <b>Real Estate permitted value: \$8,201,634.35</b> |
| <b>Total Building permit fees received:</b> | <b>\$97,428.50</b>                                 |
| <b>Plumbing permits fees:</b>               | <b>\$2,850.00</b>                                  |

Greetings Neighbors,

Another year has come and gone.

As of this time of this posting, the State of Maine is moving forward with the adoption of the 2021 Maine Uniformed Building Codes, Energy Code and the Mechanical Code as well as the 2021 Uniform Plumbing Code. As a result, there will be some changes that home owners and builders will need to be aware of. When planning and before starting any new or remodeling projects, it would be wise to contact this office in the early stages of planning.

With the adoption of the existing 2015 Mechanical Code, you are required to obtain a Mechanical Permit before the installation of a heat pump (aka) a mini-split heating and air-conditioning unit. Stand by generators require permitting as well. If you swap out a boiler or furnace, this will require a permit.

When the state adopted the 2015 codes, very few projects were exempt from permitting. Please check with this office to see if yours requires a permit or not.

I look forward in assisting and serving my neighbors in any way I can. May we all be safe and healthy in the coming year.

Respectfully submitted,

Jim Allaire, CEO/BI/LPI



## **SOLID WASTE AND RECYCLING**

This is a breakdown of costs for MSW, demolition and single sort. In 2022 the Town spent \$79,757.83 to dispose of its 952.64 tons of MSW (municipal solid waste). The disposal rate is \$83.72 per ton. The haul cost was \$21,460.00. The Town spent \$36,785.04 to dispose of its 363.16 tons of demolition. The rate for demolition costs \$99.00 per ton. The haul cost was \$14,840.00. The Town spent \$7,765.13 in haul cost and \$13,849.19 to dispose of 140.62 tons of Single stream/Zero sort material. Just a friendly reminder, PLEASE wash out containers before disposing of them and PLEASE NO TRASH goes in the single sort compactor! Things like dirty pizza boxes, takeout food containers (dirty paper ones) go in the MSW (trash) not the single sort compactor.

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. This has been a very popular addition to the transfer station, even with the \$10 cost to dispose, there have been over 260 items brought in during 2022. 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 2022, not fiscal year 2022-2023. The State of Maine requires our annual state report be for current calendar year.

| <b>SUMMARY REPORT 2021</b>         | <b>Tonnage</b> | <b>Expense</b>      | <b>Income</b>      | <b>Net</b>           |
|------------------------------------|----------------|---------------------|--------------------|----------------------|
| Compactor (MSW)                    | 952.64         | \$101,217.83        |                    | -\$101,217.83        |
| Single Stream Compactor            | 156.51         | \$21,614.32         |                    | -\$21,614.32         |
| Demolition/Mattresses              | 363.16         | \$51,625.04         | \$2,615.00         | -\$49,010.04         |
| Metal                              | 83.00          | \$4,879.00          | \$5,179.48         | \$300.49             |
| Toriano plastics haul              | 15.51          | \$1,722.00          |                    | -\$1,722.00          |
| EcoMaine plastics disposal         | 15.51          | \$1,496.65          |                    | -\$1,496.65          |
| OCC (Cardboard)                    | 15.89          | \$550.00            |                    | -\$550.00            |
| Transfer Station Expenses/Income   |                | \$19,038.32         | \$8,535.16         | -\$10,503.16         |
| Tire (count)                       | 549            | \$1,124.00          | \$1,896.50         | \$772.50             |
| Universal Waste                    |                | \$271.58            |                    | -\$271.58            |
| Returnable (bottle/can/units each) | 189,743        |                     |                    |                      |
| Brush                              | 486.27         | \$16,019.75         |                    | -\$16,019.75         |
| Propane Tanks                      | 19             |                     | \$38.00            | \$38.00              |
| Freon Appliances/each              | 262            | \$1,084.50          | \$2,485.00         | \$1,400.50           |
| Shingles                           |                |                     | \$330.00           | \$330.00             |
| Apparel Impact Tonnage             | 14.7           |                     |                    |                      |
|                                    |                |                     |                    |                      |
| <b>GRAND TOTALS</b>                |                | <b>\$225,521.99</b> | <b>\$21,079.15</b> | <b>-\$204,442.84</b> |

Respectfully submitted,

Donna Pirone  
Steven Dochtermann, Transfer Station Supervisor



## ***PARSONS MEMORIAL LIBRARY***

It's been an exciting year at PML! It kicked off in July with our 2022 summer reading program, Oceans of Possibilities. We had 31 participants, awarded prizes that included gift cards to Shaker Pond Ice Cream, movie tickets, and more. In August, we celebrated the completion and dedication of our new patio, made possible by donations from the late Martha Roberts, a former PML librarian, and the Jose Fenderson Trust. More than 50 people celebrated with us.

When school started we offered students a Homework Club, while our Makers Club was lively and fun. In November, folks joined us for a Gnome Workshop, crafting adorable bearded friends, complete with colorful winter hats. The gnomes were the perfect kickoff to the holiday season, with PML taking part in the Parade of Lights, a festive event created by a member of the Alfred community.



offered students a Homework Club was lively and fun. In November, folks joined us for a Gnome Workshop, crafting adorable bearded friends, complete with colorful winter hats. The gnomes were the perfect kickoff to the holiday season, with PML taking part in the Parade of Lights, a festive event created by a member of the Alfred community.

In January, we took the adage "Out with the old..." to heart when we embarked on a massive rebarcoding project. Fifteen volunteers pitched in with 117 hours to help us put brand-new barcodes on every book, and also input the new barcodes into our computer system. To allow time for such an immense project, we closed our doors for a week, though the project continued into February. Between that and general volunteering efforts on behalf of several dedicated people, we've logged more than 550 volunteer hours this year!

We also invited our young readers to leave one of their fluffy stuffies with us during the closing for a special Library Camp. The stuffies kept our volunteers company while the library was closed, then were reunited with their friends once we reopened.

In our ongoing collaboration with the Three Rivers Land Trust, PML installed a story walk along a snowshoe trail at the trust on Swetts Bridge Road. The story, "Thanks to Animals," was posted on signboards, to be read as visitors snowshoed past. Given the amount of snow we had in Alfred this past winter, there were probably more than a few readers!

A Blind Date with a Book was our way of celebrating Valentine's Day. Twenty-one books went on dates with patrons, and 20 patrons submitted "Rate Your Date" cards. Only two dates were "total disasters" and two were "boring." Meanwhile, nine were "okay" and seven were "awesome!" One lucky reader won a gift card to the Oak Street Bistro!

Also in February, we were joined by audio pioneer and Alfred resident Fred Greenhalgh, who shared with us how he created his original podcast "Of Fae and Fiends." Fred played a portion of the story, then explained how he'd enlivened it with sound effects to create a popular podcast.

This spring, our staff was made official. Roycean Weyand became the new Library Director, while Emma Kilgore and Dominique Zulueta became our program directors, and Kat Szmít is our library assistant.



On Earth Day (April 22) we invited people to join us in making terrariums. Using donated supplies, patrons made beautiful terrariums to give as gifts or enjoy in their homes. One patron was so excited with their terrarium, they came back and made a second.



If we had to choose a favorite event it would have to be our 120th Birthday Party on May 19. We had a giant paper mache “cake” for folks to jump out of, and our fantastic volunteers proved how terrific they are by baking 120 cupcakes! The York County Sheriff’s Department held a K9 demonstration, and we had live music from Acoustic Bourbon, along with bubbles, face painting, crafts, and games. It was a wonderful celebration.

June marked the start of our 2023 summer reading program, All Together Now. This year we opened it up to all ages and more than 100 readers signed up! Adults rekindled a childlike enthusiasm for reading, while our young readers were thrilled to show off how many books and hours they’d been reading.

Our ongoing programs, such as Story Time, Monday Night Book Group, and our Artist’s Open Studio have continued to increase in popularity, and we’re adding new programs all the time. We’ve held Music and Movers classes for children and our Game Time afternoons have been a lot of fun.

One of the most exciting developments this year was being awarded a Remote Work Through Libraries grant of \$23,000. Through a collaboration with the Department of Economic and Community Development (DECD), the Maine Library System (MSL) invested \$2 million into Maine’s 255 public libraries so they can provide targeted resources, services, and physical spaces to support remote and hybrid workers throughout the state.

At PML, we’ll be updating our electrical system and purchasing powered furniture to increase the number of workstations throughout the library. We will also purchase mobile tables and stackable chairs for our Community Room, and technology equipment to increase patrons’ digital access. Last, we’ll partner with local agencies to provide digital inclusion and equity for all members of the community. The future of Parsons Memorial Library is bright!

Respectfully submitted,

Roycean Weyand, Library Director  
Emma Kilgore, Program Director  
Dominique Zulueta, Program Director  
Kat Szmit, Library Assistant



## ***FUELING FEBRUARY***

---

The Fueling February emergency heating fuel assistance program continues to be a very important program for those needing emergency fuel assistance during the winter months. In the 2022/2023 heating season this program has provided heating fuel for 17 households, helping 32 household members in our community. The amount of assistance totaled \$15,914.40 averaging \$936.14 per household.

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

If you know of an Alfred resident who may be in need of emergency fuel assistance please encourage them to apply. They can come into the Town Hall and fill out an application or visit our website [www.alfredme.gov](http://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. The application is fillable, so you can fill it out online. You then can either bring it in to the General Assistance office or email to [ga@alfredme.net](mailto:ga@alfredme.net).

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

Respectfully submitted,

Arlene Carroll  
Donna Pirone  
Lisa Cook



## ***ZONING BOARD OF APPEALS***

---

The Board held three meetings with all three of them including public hearings and two of them including site walks. These meetings, public hearings and site walks were held to resolve three variance requests. The outcomes were two variances were denied and one variance was approved.

If you are interested in becoming a part of the Zoning Board of Appeals, please contact the Administrative Assistant to the Board of Selectmen.

Respectfully submitted,

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



Alfred Fire & Rescue  
P.O. Box 235  
Alfred, ME 04002

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 Alfred's Fire and Rescue Team. I would also like to thank the firefighters and emergency medical technicians for their commitment to assisting the residents of Alfred and mutual aid communities.

We responded to a total of 776 calls, which is 62 more than last year. As our numbers keep increasing, our staff continues to work hard answering the calls. We have had mutual aid handle some calls due to back-to-back calls and not having the staff or a second ambulance to handle the call. Our small town continues to grow, and we continue to service you at the best of our ability.

Alfred Fire and Rescue employs one full-time Firefighter/EMT that 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 will be adding a second full-time Firefighter to help with covering shifts in January 2024. For administration, we have one part time Fire/EMS Chief who also serves as the EMA Director, and one administration assistant who assists with the billing company and subscriptions as well as day-to-day tasks. We have 40 on-call Firefighter/EMT's that respond when calls are toned out.

Regarding our apparatus, we have replaced our 1993 fire engine with a 2001 E-One from Sanford that they sold to us for \$12,000. This engine is in service and handles our fire calls. We have a 2000 Ferrara custom HME Cab. They both have a 1250 GPM Pump and 1,000 gallons of water on them. Our Tank Truck is a 2006 EVM with 2,500 gallons on it and 1250 pump with a commercial cab. Our Forestry unit is a 2010 F-550 with a skid unit on the back that has 250 gallons of water and a 250-GPM pump. We are working on replacing the Forestry pump with a grant from the Forestry Service. Our Service Truck is a 2019 F-250 extended cab with a plow. Our Ambulance is a 2016 PL Custom on a F-550 chassis. As our calls go up, we will be looking to replace our aging fleet to help serve our taxpayers better.

The Town of Alfred has a subscription service for the ambulance for only \$25 per household annually. This by no means is a must, we will respond if you call 911 no matter what. What the subscription does offers is coverage for any amount you owe after your insurance has been paid. This is only for when Alfred or Waterboro ambulance transports you through. 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 carefully, it may initially look to you as 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 both within our company and surrounding departments.

Although much of our gear and equipment is in good working order, some pieces have reached their useful lifespan and have been replaced with new gear.

Even though normal maintenance and upkeep of our trucks has always been a priority this year proved more costly than others as many wear items on both trucks such as brakes, exhaust, and pump packings reached their limits and required replacement or servicing. Both trucks are currently in service, completely operational, and ready to respond to emergencies.

Special thanks to the community members of Alfred, Waterboro, and Shapleigh; your continued generous support provides us with the ability and resources required to provide effective fire protection and emergency response. Calls during the past year included 9 for Alfred, 52 for Shapleigh, 16 for Waterboro, 2 for Newfield and 1 each of Limerick and Acton.

As always, a huge thank you to the dedicated hard working men and women of the Ross Corner Fire Company for continuing to go above and beyond the call of duty both within the fire service and your daily lives.

Sincerely,

Ethan Hunt  
Fire Chief  
Ross Corner Fire Company



## ***PARKS & RECREATION***

---

I would like to start off by introducing myself, my name is Aria Gibbons. I am the new director of Parks and Recreation Committee. I took leadership this past June. I would like to thank Meghan Spicer, former Director, for all her hard work, revitalizing P&R last year. We have already done so much.

We joined McCoy's trunk and treat. We plan on doing the same this coming Halloween. Next, we did Holiday with Santa at Town Hall. We made Christmas cookies, ornaments, and decorated pinecones. We ended the night with the T'was the Night before Christmas. This past Holiday event we worked with Heather McCoy's parade of lights. This was an amazing turn out. I am happy to say she has joined our P&R committee. Speaking of members, we have grown in numbers, originally starting at 6 now up to 9! We have a group of very wonderful driven moms who volunteer their time and have contributed their own talent to different P&R activities.

We have continued to clean up the park this past fall and then again in the spring. One of our members even cleaned up the softball concession stand which was a huge undertaking. We now have an enclosed box to hold all our flyers for residents to view while enjoying the park. We ran concessions during little league season. You had to see those kids' faces light up when they saw the concessions were open. We started a small subgroup to start preparing for a discussion with the Selectman about repairing tennis courts. We have worked with Jon Lord about constructing drainage for the parking lot to avoid flooding. We also have a dedicated sub-committee for basketball. They have spent a lot of time in making this successful for the local Alfred kids (esp. since it been nonexistent for the past 3 years or so) We feel everyone seems to be getting back to normal post Covid and I am happy to part of this community and help create memories for the local Alfred kids especially since I have kids myself.

We also have done some maintenance work including repairing and replacing benches at the park, replacing, and hanging a new flag, and trimming some trees. We have raffled some fun items such as paddleboard this past summer. We were able to raise around \$900 and give it back to the community through concessions and raffle money. The last 3 events we did were teaming up with Three Rivers Land Trust at globe hill for a sledding event. We had a snow sculpturing contest and hot coco. The kids had a blast. Next event for Mother's Day was bouquet making with Katie York of Blue Dahlia Designs at Xota (another good turnout for moms). The last event was family fun day at the park this past June. We hosted a captured the flag (nerf battle version). The kids really had a great time and there was a huge turnout. I am proud to be part of such a wonderful town and am happy to contribute my time to it. I can't wait for what the New Year brings to P&R.

Respectfully submitted,

Aria Gibbons  
Chairman



## ***PLANNING BOARD***

---

The Alfred Planning Board reviews, considers and makes decisions for Land Use Permit Applications according to the Town of Alfred Code. Members of the Planning Board are entrusted with helping the municipality of Alfred balance new development against the traditional character and quality of life in our community.

In the Fiscal Year 2022-2023, the Alfred Planning Board has been presented with several different Land Use Permit Applications. The variety of Land Use Permit Applications includes: a single family home in a Resource Protection District, a Holistic Healing Institute, a Medical Marijuana Dispensary in the Commercial District, an upgrade and addition to a parking lot in the Mixed Use District, allowing a change in height restrictions in a Shoreland District, an Event Workshop including the sale of plants and flowers in a Rural Residential District, to name a few.

As evidence of residential growth in our community, the Alfred Planning Board has received applications for subdivisions. One such subdivision that was received, approved and is now under construction is Brown's Meadow on the Back Road. Another subdivision of 13 homes, entitled Branchview Estates, has been proposed for Mouse Lane and is awaiting approval. In addition, another multi-lot subdivision that is shared with the Town of Lyman is proposed off Kennebunk Road and is in initial stages.

In addition, the Alfred Planning Board has received Land Use Permit Applications from the County of York, Maine for the construction of a Regional First Responders Training Center and a Regional Substance Abuse Recovery Center both to be located on Layman Way.

The Alfred Planning Board continues to receive and review quarterly groundwater nitrate testing results and to review changes to the Code of the Town of Alfred.

The Alfred Planning Board wishes to thank those residents that have participated in our many site walks and public hearings during the past year.

Respectfully submitted,

Andrew Bors, Current Chairman  
Michael Cerbone, Past Fiscal year Chairman  
Alfred Carlson  
Owen Brochu  
Stephen Gile  
Nathan Hanson  
Dorothy Guinard

Results  
Of  
Annual  
Town Meeting  
2022





## **RESULTS OF ANNUAL TOWN MEETING JULY 1, 2022 to JUNE 30, 2023**

The meeting was re-convened by Moderator, John Cook, on Saturday June 18, 2022 at 10:00 o'clock a.m. There were 41 Voters present.

- ARTICLE 3:** It was voted to raise by taxation and appropriate \$907,500.00 to pay **SALARIES** in the Town of Alfred.
- ARTICLE 4:** It was voted to raise by taxation and appropriate \$329,000.00 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 appropriate \$22,500.00 of the Unassigned Fund to pay for the **TOWN GOVERNMENT OPERATIONS**.
- ARTICLE 7:** It was voted to raise by taxation and appropriate \$16,960.00 to pay for **TOWN HALL MAINTENANCE and UTILITIES**.
- ARTICLE 8:** It was voted to raise by taxation and appropriate \$28,000.00 to pay for **TOWN INSURANCE**.
- ARTICLE 9:** It was voted to raise by taxation and appropriate \$19,000.00 to pay for **LEGAL FEES**.
- ARTICLE 10:** It was voted to raise by taxation and appropriate \$12,500 to pay for the annual **AUDIT** of the Town's financial records.
- ARTICLE 11:** It was voted to raise by taxation and appropriate \$5,000.00 to pay to update and maintain the **CODE OF THE TOWN OF ALFRED**.
- ARTICLE 12:** It was voted to appropriate \$35,000.00 of the Designated Cable Franchise Fee account to pay for **COMPUTER SUPPORT**.

- ARTICLE 13:** It was voted to appropriate \$36,000 from ARPA Funds (American Rescue Plan Act) to install a **Vertical Platform LIFT** at the Town Hall to be ADA compliant.
- ARTICLE 14:** It was voted to raise by taxation and appropriate \$550.00 for the support of the **VETERANS COMMITTEE.**
- ARTICLE 15:** It was voted to raise by taxation and appropriate \$20,500 to pay for annual **ASSESSING** of all new properties and major improvements.
- ARTICLE 16:** It was voted to raise by taxation and appropriate \$1,895.00 for the support of the **ALFRED HISTORICAL COMMITTEE.**
- ARTICLE 17:** It was voted to raise by taxation and appropriate \$480.00 for the support of the **ZONING BOARD OF APPEALS.**
- ARTICLE 18:** It was voted to appropriate \$60,000.00 of the Unassigned Fund to be placed in the **CAPITAL IMPROVEMENT FUND** of which \$40,000 will be reserved for repairs/paving of Old Kennebunk Road.
- ARTICLE 19:** It was voted to raise by taxation and appropriate \$2,795.00 for the support of the **ALFRED PLANNING BOARD.**
- ARTICLE 20:** It was voted to raise by taxation and appropriate \$920.00 for the support of the **ALFRED CONSERVATION COMMISSION.**
- ARTICLE 21:** It was voted to raise by taxation and appropriate \$5,098.00 and to appropriate \$1,402.00 of the Designated Animal Control Fund (for a total of \$6,500.00) for the operation of the **ANIMAL CONTROL DEPARTMENT.**
- ARTICLE 22:** 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 23:** It was voted to raise by taxation and appropriate \$12,500.00 to pay for **STREET LIGHTS** and Maintenance.
- ARTICLE 24:** It was voted to raise by taxation and appropriate \$107,505.00 for the maintenance, operation and equipment of the **ALFRED FIRE AND RESCUE DEPARTMENT.**

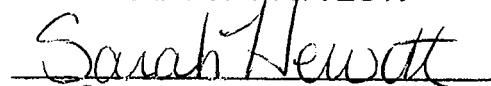
- ARTICLE 25:** It was voted to raise by taxation and appropriate \$31,000.00 for the utilities and maintenance of the **ALFRED PUBLIC SAFETY BUILDING**.
- ARTICLE 26:** It was voted to appropriate \$31,090.00 of the Unassigned Fund to pay for **PUBLIC SAFETY ANSWERING POINTS/DISPATCH SERVICES**.
- ARTICLE 27:** 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 28:** It was voted to raise by taxation and appropriate \$9,993.00 to be used by the **ROSS CORNER FIRE COMPANY** for operations and maintenance.
- ARTICLE 29:** It was voted to raise by taxation and appropriate \$207,100.00 for the support of the Town's **SOLID WASTE MANAGEMENT** program.
- ARTICLE 30:** It was voted to appropriate \$9,800.00 from ARPA Funds (American Rescue Plan Act) for the purchase of 1 **SOLID WASTE CONTAINERS**.
- ARTICLE 31:** It was voted to appropriate \$575.00 of the Unassigned Fund for the support of **CARING UNLIMITED**.
- ARTICLE 32:** It was voted to appropriate \$500.00 of the Unassigned Fund for the support of **KIDS FREE TO GROW**.
- ARTICLE 33:** It was voted to appropriate \$1,400.00 of the Unassigned Fund for the support of the **SOUTHERN MAINE AGENCY ON AGING**.
- ARTICLE 34:** It was voted to appropriate \$200.00 of the Unassigned Fund for the support of **SOUTHERN MAINE VETERANS MEMORIAL CEMETERY ASSOCIATION**.
- ARTICLE 35:** It was voted to appropriate \$1,000.00 of the Unassigned Fund for the support of **YORK COUNTY COMMUNITY ACTION CORPORATION**.
- ARTICLE 36:** It was voted to raise by taxation and appropriate \$353,527.00 to pay for the annual payment of the contract for **PLOWING AND SANDING ROADS**.

- ARTICLE 37:** It was voted to raise by taxation and appropriate \$125,000.00 to pay for costs of the **SAND AND SALT STOCKPILE.**
- ARTICLE 38:** It was voted to raise by taxation and appropriate \$300,000.00 to pay for **YEAR-ROUND ROAD MAINTENANCE.**
- ARTICLE 39:** It was voted to appropriate \$411,700.00 of the Unassigned Fund and to appropriate \$88,300.00 of the State Local Road Assistance Program money (for a total of \$500,000.00) to pay for **PAVING PREPARATION WORK/ PAVING PROGRAM** as approved by the Board of Selectmen.
- ARTICLE 40:** It was voted to spend \$31,000 from ARPA (American Rescue Plan Act) to enhance the **VILLAGE GREEN** to include restoring the granite curbing, reseeding the grass areas, etc., and installation of a solar powered irrigation system.
- ARTICLE 41:** It was voted to raise by taxation and appropriate \$16,245.00 for the support of the **ALFRED PARKS AND RECREATION PROGRAMS.**
- ARTICLE 42:** It was voted to raise by taxation and appropriate \$953.00 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 43:** It was voted to raise by taxation and appropriate \$575.00 for the support of the **BROTHERS BEACH TOWN PARK COMMITTEE.**
- ARTICLE 44:** It was voted to raise by taxation and appropriate \$11,415.00 for the maintenance of **CEMETERIES AND MOWING** of municipal commons areas.
- ARTICLE 45:** It was voted to raise by taxation and appropriate \$5,425.00 to pay for the **FIELD CARE/TREE PROGRAM.**
- ARTICLE 46:** It was voted to raise by taxation and appropriate \$3,500.00 to pay for the Town's **GENERAL ASSISTANCE PROGRAM.**
- ARTICLE 47:** It was voted to raise by taxation and appropriate \$20,910.00 for the support of the **PARSONS MEMORIAL LIBRARY.**

- ARTICLE 48:** It was voted to appropriate \$14,172.00 from the Unassigned Fund to make the final 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 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 51:** 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 52:** 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 53:** 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 54:** 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 4% per year.
- ARTICLE 55:** 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, 2022 to June 30, 2023.
- ARTICLE 56:** It was voted to fix the date of October 1, 2022 when first payment of taxes will be due and payable and April 1, 2023 when second payment of taxes will be due and payable and if the Town will fix a rate of interest of 4% per annum to be charged on taxes unpaid after said date(s) with interest to begin October 2, 2022 on first payment and April 2, 2023 on the second payment, and if the Town will forgive interest for members of the Tax Club if payments are made to date.
- ARTICLE 57:** 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.

The meeting was adjourned at 11:02 A.M.

TRUE COPY ATTEST:

  
Sarah Hewitt, Town Clerk

## NOTES:

## NOTES:



## **VETERANS COMMITTEE**

On May 13, 2023 Committee members Jack Scott, Alden Gile, Donna Pirone, Tammy Chadbourne, Tom Plummer and Bruce Tucker placed 273 flags on Veteran's graves in Evergreen cemetery. Earlier in May, 37 flags were placed on 14 outlying family cemeteries scattered across the town by Jack Scott and Tucker.

Veterans interred in Evergreen Cemetery this fiscal year were: Keith Howard Bean and Gregory D. Reed.

The Alfred Veterans Memorial Scholarship recipient was Nathan Dallaire. He was awarded \$362.00. Good Luck, Nathan!

The Alfred Village Cemetery is the final resting place for two generals- Gen. James Thomas and Gen. Samuel Leighton. Their lofty rank was not the product of battlefield glory but elected rank in the local militia.

Technically, all able bodied men 18-45 were members of the local militia and required to train one day a year. That day was known as Training Day and was eagerly looked forward to as a diversion from farm work. The day took on the air of a community picnic with eating, games and a little marching around with musket shooting in William Parson's field.

Militia commanding officers were elected by popular vote and officers quickly learned attendance at training and chances of re- election were greatly improved by supplying large quantities of liquor, so it is no surprise that both Alfred generals were also... tavern keepers. Many thirsty soldiers were over served at their taps.

In 1832, Samuel Leighton purchased a two story dwelling from his Parsons in-laws directly across Kennebunk Road from the courthouse. He quickly converted it to a large tavern to accommodate travelers and had a thriving business- the Alfred House. His heirs sold the tavern in 1850 to Benjamin J. Herrick who also became an active militia officer.

James Thomas sold his Parsonsfield homestead, appeared in Alfred flush with cash and in 1840 plunked down his nest egg on Jeremiah Goodwin's large, centrally located dwelling on the village green. By 1841, Thomas had converted the residence to a tavern- what we know today as the Berry Tavern. In 1854, Thomas conveyed his tavern stand to Edward Chase of Alfred.

Militia commanders recruited local soldiers during the Bloodless Aroostook War and apparently found few Alfred boys willing to invade Canada in a chilly winter campaign. Thomas was more successful raising troops for the Mexican War and recruited roughly a dozen Alfred boys to serve. Officers for the companies were never appointed and no training occurred before their enlistments ran out. By 1856, 47 of the 56 volunteer companies of militia in the state were disbanded as interest in military affairs flagged. The Civil War greatly diminished the influence and power of local militia.

The Committee wishes to thank ALL veterans for their service to America.

Respectfully submitted,

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





## **BROTHERS BEACH**

The Brothers Beach Forestry Canopy Grant to harvest the endangered Ash tree population and control ground invasive plants is beginning the next stage. The Ash tree harvest was completed this past winter 2023. As part of the grant conditions all funds collected from the harvest are to be used to improve the health and safety of Brothers Beach Park. Invasive plant control, walking trails, educational signage on forest health and management, among other park improvements will be the focus of the funds.

The current stage of the Forestry Canopy Grant is marking trails & invasive control planning. Trails are being plotted in preparation for forestry mulching to clear brush and debris at ground level for walking paths. Trail marking is planned for the last quarter of 2023. Trail mulching will be planned for either fall 2023 or spring 2024. Invasive plant control will also take place in this time frame following final planning of appropriate methods.

Ditching the east side of the existing former rail road bed path is being planned to clean up debris from over grown drainage paths leading to existing culverts. Currently, water run-off from uphill is settling on to the rail road path and creating standing water and muddy conditions. Once standing water is diverted from the rail road path, it will act as the easier walking path of the full length of the beach property and offer entrances and exits to the newly marked moderate trails along the upper hillside where harvesting was completed.

Other projects of interest include improving the parking area in the upper field near the beach entrance, adding aggregate and/or grading the road beyond the pavement entrance and a pavilion near the water's edge.

To help with any project, volunteers or donations are gratefully welcomed. The Brothers Beach Committee is looking for more members! Message us on Facebook. Visit our Facebook page: "Brothers Beach" (Brothers Beach Town Park).

Respectfully submitted,

Chad Perry, Chairman



## ***HISTORICAL COMMITTEE***

The Museum open hours are Wednesday and Saturday afternoon 2-4PM. If you haven't been there, please stop by and take a look around.

This summer the committee presented a museum display entitled Shared Landscape-Alfred Village and Shaker Village. The display illustrates the close relationship of the town and the Alfred Shaker Village with many maps and photos. Highlighted is the farewell dinner given the Shakers when they left Alfred to reside at the Sabbathday Lake Shaker Community in 1931. Also noted was the tremendous effort by the Shakers to move out.

With only about a dozen Shaker Sisters capable of work, they began the daunting process of cleaning out dozens of buildings- attics, cellars, closets,- in dwellings, offices, laundries, cheese shops, drying sheds, workshops etc.- almost 150 years of accumulated stuff. The Shakers bought a truck to haul items to Sabbathday Lake and made over 40 round trips.

The highest value Shaker items were sold in an antique shop set up in the Sabbathday Shaker Meeting House. The rest was gifted to Alfred friends or dragged roadside on Shaker Hill to be sold in a perpetual lawn sale. By mid-May 1931, the remainder was piled near the Shaker cow barn-shoemaker benches, cider presses, unfinished wood measures, looms and spinning wheels, an old stage coach and two wagons Elder Henry Green had worn out on his 60 annual sales trips to New England summer resorts. When they finally set fire to the huge pile, the blaze was seen for miles around. Imagine...

This spring, the museum water line was replaced from the street to the museum. The large mainline needed to fill fire trucks was deemed too large and too corroded to safely use and the restroom was rendered unusable. A well- coordinated effort by Alfred road commissioner Jon Lord, Alfred Water Company's Kerry Smart and plumber Ron Berard replaced the line and hooked the museum back up. A huge thank-you to these men, their crews, and their service to the community... and to the museum in particular.

Due to health concerns, Almon and Allison Williams have resigned from the historical committee. As stated in last year's annual report, their contribution to preserving the history of Alfred is unrivaled. Almon's carpentry and maintenance skills have been a blessing to the museum and the Gore's Schoolhouse #5. They will be sorely missed. Thank You does not begin to express our gratitude regarding their service to our community.

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.

Respectfully submitted,

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

**Financial Statements**

**Town of Alfred, Maine**

**June 30, 2023**

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## Town of Alfred, Maine

June 30, 2023

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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, 2023, 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, 2023, 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.

Purdy Pownall & Company  
Professional Association

Portland, Maine  
January 25, 2024



**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, 2023. The Town's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

### **Financial Highlights**

The Town's assets exceed liabilities by \$3,937,588 as of June 30, 2023, compared to \$4,001,299 as of June 30, 2022.

The Town's governmental funds General Fund Balance on a budgetary basis was \$955,499 as of June 30, 2023, compared to \$1,008,577 as of June 30, 2022.

### **Overview of the Financial Statements**

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

### **Government-wide Financial Statements**

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

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

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



## Management’s Discussion and Analysis - 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, 2023 and June 30, 2022:

|                                       | <u>2023</u>         | <u>2022</u>         | <u>Change</u>      |
|---------------------------------------|---------------------|---------------------|--------------------|
| <b>Governmental Activities</b>        |                     |                     |                    |
| Current and other assets              | \$ 1,888,611        | \$ 1,994,624        | \$ (106,013)       |
| Capital assets                        | 2,408,254           | 2,413,627           | (5,373)            |
| <b>Total Assets</b>                   | <u>4,296,865</u>    | <u>4,408,251</u>    | <u>(111,386)</u>   |
| Deferred outflows related to OPEB     | 6,592               | 10,097              | (3,505)            |
| Deferred outflows related to pensions | 72,058              | 122,881             | (50,823)           |
| <b>Total Deferred Outflows</b>        | <u>78,650</u>       | <u>132,978</u>      | <u>(55,328)</u>    |
| Other liabilities                     | 145,118             | 153,361             | (8,243)            |
| Long-term liabilities                 | 208,354             | 165,004             | 43,350             |
| <b>Total Liabilities</b>              | <u>353,472</u>      | <u>318,365</u>      | <u>35,107</u>      |
| Deferred inflows related to OPEB      | 49,571              | 39,511              | 10,060             |
| Deferred inflows related to pensions  | 34,884              | 182,054             | (147,170)          |
| <b>Total Deferred Inflows</b>         | <u>84,455</u>       | <u>221,565</u>      | <u>(137,110)</u>   |
| Net investment in capital assets      | 2,368,596           | 2,288,281           | 80,315             |
| Restricted, expendable                | 327,705             | 363,950             | (36,245)           |
| Restricted, nonspendable              | 22,500              | 22,500              | -                  |
| Unrestricted                          | 1,218,787           | 1,326,568           | (107,781)          |
| <b>Net Position</b>                   | <u>\$ 3,937,588</u> | <u>\$ 4,001,299</u> | <u>\$ (63,711)</u> |

## Management’s Discussion and Analysis - Continued

### Town of Alfred, Maine

Total assets decreased due to the Town receiving a large one-time American Rescue Plan Act (ARPA) distribution in the prior year and none in the current year. Liabilities increased due to long term pension calculations.

The following schedule is a summary of the statement of activities for the years ended June 30, 2023 and June 30, 2022:

|                                    | <u>2023</u>               | <u>2022</u>              | <u>Change</u>              |
|------------------------------------|---------------------------|--------------------------|----------------------------|
| <b>Governmental Activities</b>     |                           |                          |                            |
| Revenues:                          |                           |                          |                            |
| Program revenues:                  |                           |                          |                            |
| Charges for services               | \$ 319,551                | \$ 263,373               | \$ 56,178                  |
| Operating grants and contributions | 58,521                    | 384,449                  | (325,928)                  |
| General revenues:                  |                           |                          |                            |
| Property taxes                     | 5,103,368                 | 4,806,955                | 296,413                    |
| Excise taxes                       | 786,260                   | 788,807                  | (2,547)                    |
| Intergovernmental                  | 678,696                   | 676,169                  | 2,527                      |
| Other                              | <u>239,241</u>            | <u>150,789</u>           | <u>88,452</u>              |
| <b>Total Revenues</b>              | <b>7,185,637</b>          | <b>7,070,542</b>         | <b>115,095</b>             |
| Expenses:                          |                           |                          |                            |
| General                            |                           |                          |                            |
| General government                 | 902,867                   | 809,769                  | 93,098                     |
| Public safety                      | 817,388                   | 767,804                  | 49,584                     |
| Public works                       | 1,387,516                 | 1,176,202                | 211,314                    |
| Health and sanitation              | 331,908                   | 299,176                  | 32,732                     |
| Community services                 | 5,303                     | 5,106                    | 197                        |
| Recreation                         | 28,609                    | 20,935                   | 7,674                      |
| Cemeteries                         | 11,415                    | 6,180                    | 5,235                      |
| Welfare                            | 9,329                     | 2,580                    | 6,749                      |
| Library                            | 103,477                   | 101,240                  | 2,237                      |
| County tax                         | 178,820                   | 169,660                  | 9,160                      |
| Education                          | 3,453,752                 | 3,290,856                | 162,896                    |
| Unclassified                       | <u>18,964</u>             | <u>23,678</u>            | <u>(4,714)</u>             |
| <b>Total Expenses</b>              | <b><u>7,249,348</u></b>   | <b><u>6,673,186</u></b>  | <b><u>576,162</u></b>      |
| <b>Change in Net Position</b>      | <b><u>\$ (63,711)</u></b> | <b><u>\$ 397,356</u></b> | <b><u>\$ (461,067)</u></b> |

Although the current year revenues increased overall, the Town did see a decrease in grants and contributions due to the ARPA payment received in the prior year. Expenses increased as the Town continued to make improvements on our roads, to include additional paving. The RSU #57 assessment continues to increase yearly.

## Management’s Discussion and Analysis - Continued

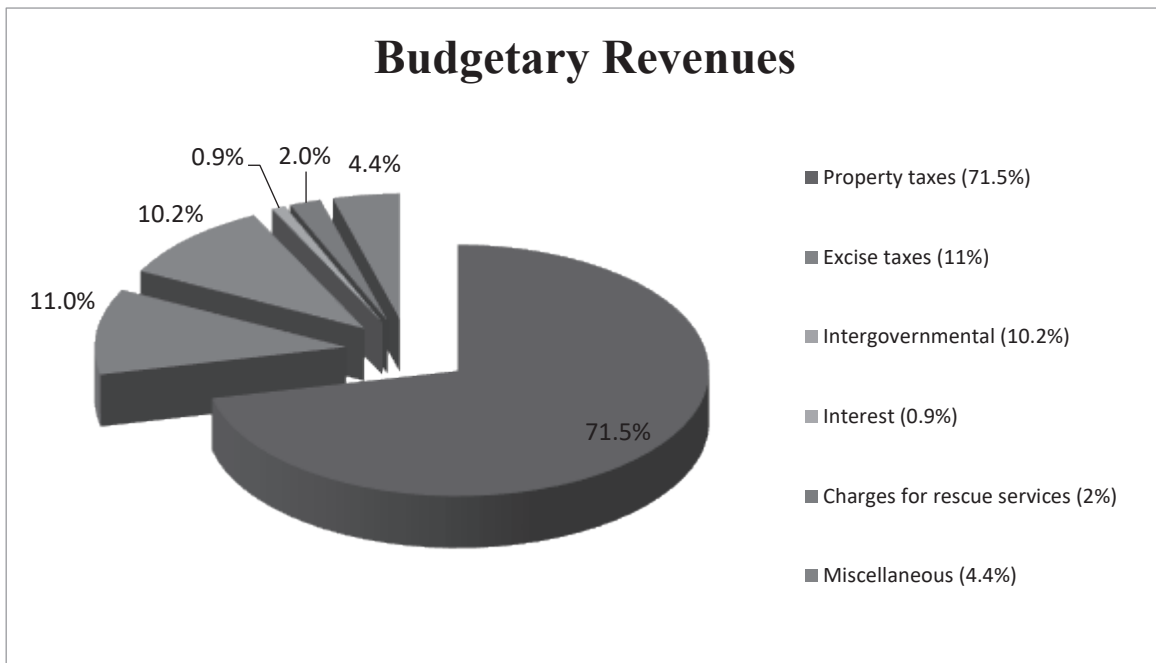
### Town of Alfred, Maine

#### 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:

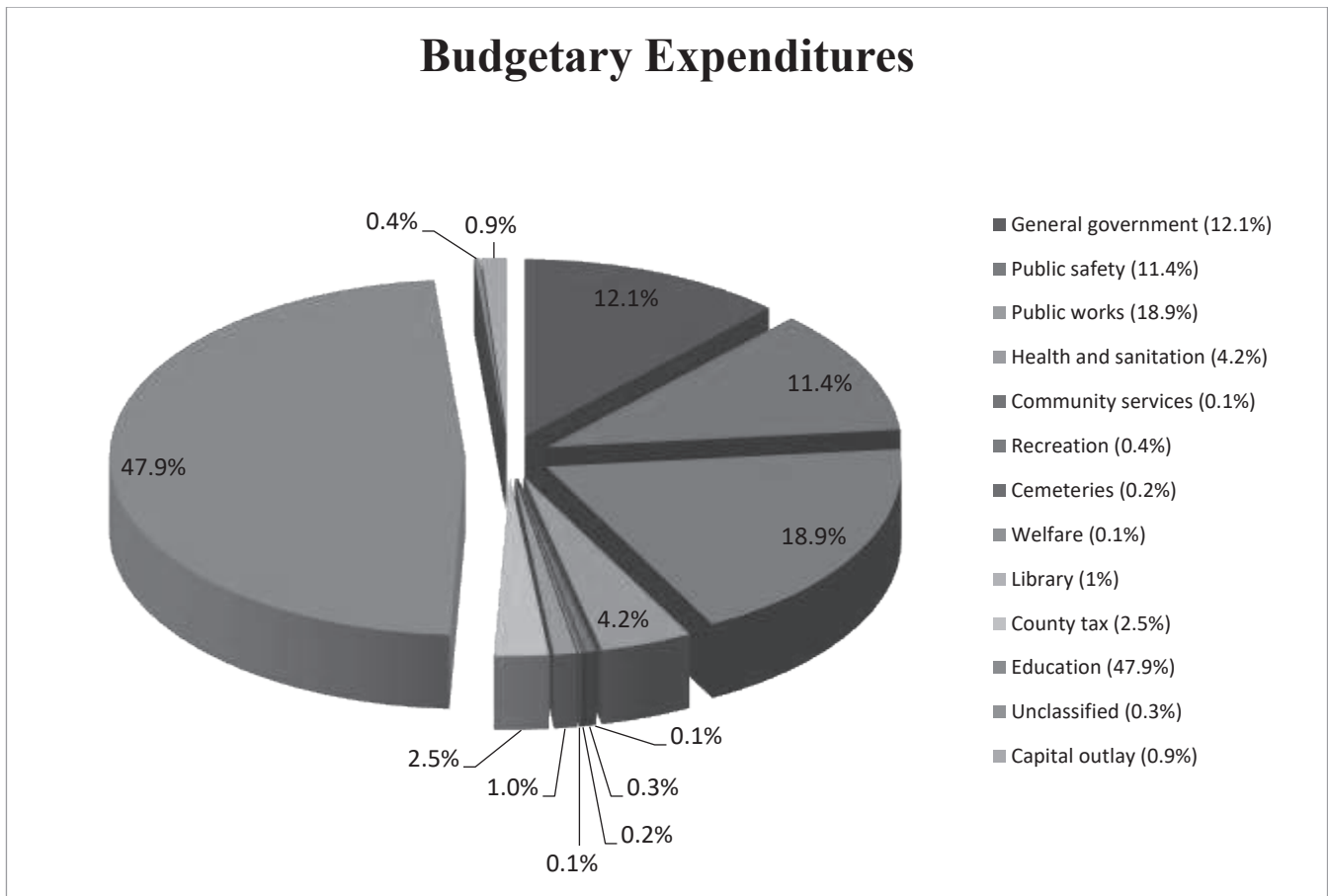


The Town continues to rely very heavily on the local residents as shown by a full 82% of all revenues come in the form of either property or vehicle excise tax.

## Management's Discussion and Analysis - Continued

### Town of Alfred, Maine

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



RSU #57 and York County continue to total more than half of all expenses incurred by the Town. The Town also continues to provide the necessary services to its residents as shown by Public Safety, Public Works and Health & Sanitary accounting for a full one-third of the expenses.

#### Capital Assets

At the year end, the Town had \$2,408,254 in capital assets, net of accumulated depreciation, compared to \$2,413,627, last year.

With the addition of several capital assets, including a new patio at the Library and a used Fire Truck our assets continue to depreciate over time which led to a small decrease in the current year.

## **Management's Discussion and Analysis - Continued**

### **Town of Alfred, Maine**

#### **Long Term Liabilities**

At year-end, the Town had \$39,658 in leases payable compared to \$91,612, last year.

With the final payment made on the 2019 service truck, the Town will make the final lease payment on its SCBA equipment in the upcoming year.

#### **Budgetary Highlights**

The budget to actual statement appears on page 11.

The budget adopted by Town Meeting initially expected expenses to exceed revenues by approximately \$948,000 over the course of the year. Revenues came in higher than expected and expenses were held down whenever possible to allow the Town to finish the year with expenses exceeding revenue by only \$77,000.

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

The Town has not begun the budgetary process for next fiscal year at this time but careful thought and consideration of the burden place on its taxpayers will, as always, be foremost in the 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, 2023

|   | <u>Governmental<br/>Activities</u> |
|---|------------------------------------|
| <b>Assets</b>                                   |                                    |
| Cash  | \$ 1,412,496                       |
| Investments                                     | 142,690                            |
| Accounts receivable, net of allowance           | 112,941                            |
| Taxes receivable                                | 143,094                            |
| Tax liens                                       | 34,227                             |
| Tax acquired property                           | 6,290                              |
| Prepaid expenses                                | 36,873                             |
| Capital assets, net of accumulated depreciation | <u>2,408,254</u>                   |
| <b>Total Assets</b>                             | 4,296,865                          |
| <b>Deferred Outflows</b>                        |                                    |
| Deferred outflows related to OPEB               | 6,592                              |
| Deferred outflows related to pension            | <u>72,058</u>                      |
| <b>Total Deferred Outflows</b>                  | 78,650                             |
| <b>Liabilities</b>                              |                                    |
| Accounts payable                                | 74,440                             |
| Accrued payroll                                 | 51,599                             |
| Accrued interest payable                        | 1,300                              |
| Taxes paid in advance                           | 15,737                             |
| Escrow payable                                  | 2,042                              |
| Long-term liabilities:                          |                                    |
| Portion due or payable within one year:         |                                    |
| Leases payable                                  | 39,658                             |
| Portion due or payable after one year:          |                                    |
| Net pension liability                           | 97,732                             |
| Net OPEB liability                              | <u>70,964</u>                      |
| <b>Total Liabilities</b>                        | 353,472                            |
| <b>Deferred Inflows</b>                         |                                    |
| Deferred inflows related to pension             | 49,571                             |
| Deferred inflows related to OPEB                | <u>34,884</u>                      |
| <b>Total Deferred Inflows</b>                   | 84,455                             |
| <b>Net Position</b>                             |                                    |
| Net investment in capital assets                | 2,368,596                          |
| Restricted, expendable                          | 327,705                            |
| Restricted, nonspendable                        | 22,500                             |
| Unrestricted                                    | <u>1,218,787</u>                   |
| <b>Net Position</b>                             | <u>\$ 3,937,588</u>                |

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

## Statement of Activities

### Town of Alfred, Maine

For the Year Ended June 30, 2023

| Function/Programs                    | Expenses            | Program Revenues     |                                    | Net (Expense)                       |
|--------------------------------------|---------------------|----------------------|------------------------------------|-------------------------------------|
|                                      |                     | Charges for Services | Operating Grants and Contributions | Revenue and Changes in Net Position |
|                                      |                     |                      |                                    | Governmental Activities             |
| <b>Governmental Activities:</b>      |                     |                      |                                    |                                     |
| General government                   | \$ 902,867          | \$ 132,675           | \$ -                               | \$ (770,192)                        |
| Public safety                        | 817,388             | 172,140              | 6,760                              | (638,488)                           |
| Public works                         | 1,387,516           | -                    | 44,068                             | (1,343,448)                         |
| Health and sanitation                | 331,908             | 14,736               | -                                  | (317,172)                           |
| Community services                   | 5,303               | -                    | -                                  | (5,303)                             |
| Recreation                           | 28,609              | -                    | -                                  | (28,609)                            |
| Cemeteries                           | 11,415              | -                    | -                                  | (11,415)                            |
| Welfare                              | 9,329               | -                    | 7,693                              | (1,636)                             |
| Library                              | 103,477             | -                    | -                                  | (103,477)                           |
| County tax                           | 178,820             | -                    | -                                  | (178,820)                           |
| Education                            | 3,453,752           | -                    | -                                  | (3,453,752)                         |
| Unclassified                         | 18,964              | -                    | -                                  | (18,964)                            |
| <b>Total Governmental Activities</b> | <b>\$ 7,249,348</b> | <b>\$ 319,551</b>    | <b>\$ 58,521</b>                   | <b>(6,871,276)</b>                  |

|                                    |                  |
|------------------------------------|------------------|
| General revenues:                  |                  |
| Property taxes                     | 5,103,368        |
| Excise taxes                       | 786,260          |
| Intergovernmental                  | 678,696          |
| Interest income                    | 84,569           |
| Miscellaneous                      | 144,672          |
| Gain on disposal of capital assets | 10,000           |
| <b>Total General Revenues</b>      | <b>6,807,565</b> |

**Change in Net Position** (63,711)

Net position at beginning of year 4,001,299

**Net Position at End of Year** \$ 3,937,588

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

## Balance Sheet - Governmental Funds

### Town of Alfred, Maine

As of June 30, 2023

|  | General                    | Parson's<br>Library<br>Fund | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|----------------------------|-----------------------------|--------------------------------|--------------------------------|
|  | <u>          </u>          | <u>          </u>           | <u>          </u>              | <u>          </u>              |
| <b>Assets</b>  |                            |                             |                                |                                |
| Cash   | \$ 1,062,291               | \$ 317,698                  | \$ 32,507                      | \$ 1,412,496                   |
| Investments  | 142,690                    | -                           | -                              | 142,690                        |
| Accounts receivable, net of allowance  | 112,941                    | -                           | -                              | 112,941                        |
| Taxes receivable   | 143,094                    | -                           | -                              | 143,094                        |
| Tax liens  | 34,227                     | -                           | -                              | 34,227                         |
| Tax acquired property  | 6,290                      | -                           | -                              | 6,290                          |
| Prepaid expenses   | 36,873                     | -                           | -                              | 36,873                         |
|  | <u>          </u>          | <u>          </u>           | <u>          </u>              | <u>          </u>              |
| <b>Total Assets</b>  | <b><u>\$ 1,538,406</u></b> | <b><u>\$ 317,698</u></b>    | <b><u>\$ 32,507</u></b>        | <b><u>\$ 1,888,611</u></b>     |
| <b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>           |                            |                             |                                |                                |
| <b>Liabilities</b>   |                            |                             |                                |                                |
| Accounts payable   | \$ 74,440                  | \$ -                        | \$ -                           | \$ 74,440                      |
| Accrued payroll  | 51,599                     | -                           | -                              | 51,599                         |
| Escrow payable   | 2,042                      | -                           | -                              | 2,042                          |
| Taxes paid in advance  | 15,737                     | -                           | -                              | 15,737                         |
|  | <u>          </u>          | <u>          </u>           | <u>          </u>              | <u>          </u>              |
| <b>Total Liabilities</b>   | <b>143,818</b>             | <b>-</b>                    | <b>-</b>                       | <b>143,818</b>                 |
| <b>Deferred Inflows of Resources</b>   |                            |                             |                                |                                |
| Unavailable revenue - property taxes   | 88,803                     | -                           | -                              | 88,803                         |
| Unavailable revenue - rescue revenue   | 16,324                     | -                           | -                              | 16,324                         |
|  | <u>          </u>          | <u>          </u>           | <u>          </u>              | <u>          </u>              |
| <b>Total Deferred Inflows of Resources</b>                                     | <b>105,127</b>             | <b>-</b>                    | <b>-</b>                       | <b>105,127</b>                 |
| <b>Fund Balances</b>   |                            |                             |                                |                                |
| Nonspendable:  |                            |                             |                                |                                |
| Permanent Fund   | -                          | 22,500                      | -                              | 22,500                         |
| General Fund   | 36,873                     | -                           | -                              | 36,873                         |
| Restricted:  |                            |                             |                                |                                |
| Permanent Fund   | -                          | 295,198                     | 32,507                         | 327,705                        |
| General Fund   | 267,445                    | -                           | -                              | 267,445                        |
| Assigned:  |                            |                             |                                |                                |
| General Fund   | 503,319                    | -                           | -                              | 503,319                        |
| Unassigned:  |                            |                             |                                |                                |
| General Fund   | 481,824                    | -                           | -                              | 481,824                        |
|  | <u>          </u>          | <u>          </u>           | <u>          </u>              | <u>          </u>              |
| <b>Total Fund Balances</b>   | <b><u>1,289,461</u></b>    | <b><u>317,698</u></b>       | <b><u>32,507</u></b>           | <b><u>1,639,666</u></b>        |
| <b>Total Liabilities, Deferred Inflows of<br/>Resources, and Fund Balances</b> | <b><u>\$ 1,538,406</u></b> | <b><u>\$ 317,698</u></b>    | <b><u>\$ 32,507</u></b>        | <b><u>\$ 1,888,611</u></b>     |

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



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

## Town of Alfred, Maine

As of June 30, 2023

**Total Fund Balances - Governmental Funds** \$ 1,639,666

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: 2,408,254

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 | \$ 88,803     |         |
| Rescue revenue | <u>16,324</u> |         |
|                |               | 105,127 |

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    | 6,592           |         |
| Deferred inflows related to OPEB     | (34,884)        |         |
| Deferred outflows related to pension | 72,058          |         |
| Deferred inflows related to pension  | <u>(49,571)</u> |         |
|                                      |                 | (5,805) |

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 | (39,658)        |                  |
| Accrued interest payable  | (1,300)         |                  |
| Net OPEB liability        | (70,964)        |                  |
| Net pension liability     | <u>(97,732)</u> |                  |
|                           |                 | <u>(209,654)</u> |

**Net Position - Governmental Activities** \$ 3,937,588

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

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

## Town of Alfred, Maine

For the Year Ended June 30, 2023

|  | General             | Parson's<br>Library<br>Fund | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|---------------------|-----------------------------|--------------------------------|--------------------------------|
| <b>Revenues</b>  |                     |                             |                                |                                |
| Property taxes   | \$ 5,102,377        | \$ -                        | \$ -                           | \$ 5,102,377                   |
| Excise taxes   | 786,260             | -                           | -                              | 786,260                        |
| Intergovernmental  | 730,457             | -                           | -                              | 730,457                        |
| Interest income  | 77,744              | 6,781                       | 44                             | 84,569                         |
| Charges for rescue services  | 145,435             | -                           | -                              | 145,435                        |
| Miscellaneous  | 308,186             | 14,500                      | 300                            | 322,986                        |
| <b>Total Revenues</b>  | 7,150,459           | 21,281                      | 344                            | 7,172,084                      |
| <b>Expenditures</b>  |                     |                             |                                |                                |
| Current  |                     |                             |                                |                                |
| General government   | 870,894             | -                           | -                              | 870,894                        |
| Public safety  | 818,870             | -                           | -                              | 818,870                        |
| Public works   | 1,360,364           | -                           | -                              | 1,360,364                      |
| Health and sanitation  | 302,321             | -                           | -                              | 302,321                        |
| Community services   | 5,303               | -                           | -                              | 5,303                          |
| Recreation   | 27,516              | -                           | -                              | 27,516                         |
| Cemeteries   | 11,415              | -                           | -                              | 11,415                         |
| Welfare  | 9,329               | -                           | -                              | 9,329                          |
| Library  | 74,312              | 57,124                      | -                              | 131,436                        |
| County tax   | 178,820             | -                           | -                              | 178,820                        |
| Education  | 3,453,752           | -                           | -                              | 3,453,752                      |
| Unclassified   | 18,118              | -                           | 846                            | 18,964                         |
| Capital outlay   | 82,933              | -                           | -                              | 82,933                         |
| <b>Total Expenditures</b>  | 7,213,947           | 57,124                      | 846                            | 7,271,917                      |
| <b>Revenues Over (Under) Expenditures</b>                                      | (63,488)            | (35,843)                    | (502)                          | (99,833)                       |
| <b>Other Financing Sources (Uses)</b>  |                     |                             |                                |                                |
| Operating transfers in   | -                   | -                           | 100                            | 100                            |
| Operating transfers out  | (100)               | -                           | -                              | (100)                          |
| <b>Total Other Financing Sources (Uses)</b>                                    | (100)               | -                           | 100                            | -                              |
| <b>Revenues and Other Sources Over (Under)<br/>Expenditures and Other Uses</b> | (63,588)            | (35,843)                    | (402)                          | (99,833)                       |
| Fund balances at beginning of year   | 1,353,049           | 353,541                     | 32,909                         | 1,739,499                      |
| <b>Fund Balances at End of Year</b>  | <b>\$ 1,289,461</b> | <b>\$ 317,698</b>           | <b>\$ 32,507</b>               | <b>\$ 1,639,666</b>            |

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

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

## Town of Alfred, Maine

**As of June 30, 2023**

**Net Change in Fund Balances - Total Governmental Funds** \$ (99,833)

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           | \$ 129,564       |         |
| Depreciation and amortization expense | <u>(134,937)</u> | (5,373) |

Governmental funds report the sale of capital assets as revenues. However, in the Statement of 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  | (10,000)      |   |
| Gain on disposition of capital assets | <u>10,000</u> | - |

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 | 991           |        |
| Rescue revenue       | <u>12,562</u> | 13,553 |

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 |  | 51,954 |
|--|--|--------|

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 | 1,800           |                 |
| Adjustment to OPEB                 | 3,550           |                 |
| Adjustment to pension expense      | <u>(29,362)</u> | <u>(24,012)</u> |

**Change in Net Position of Governmental Activities** \$ (63,711)

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

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

**Town of Alfred, Maine**

**For the Year Ended June 30, 2023**

|  | Original<br>Budget | Final<br>Budget  | Actual            | Variance<br>Positive<br>(Negative) |
|--|--------------------|------------------|-------------------|------------------------------------|
| <b>Revenues</b>  |                    |                  |                   |                                    |
| Property taxes   | \$ 5,087,183       | \$ 5,087,183     | \$ 5,102,377      | \$ 15,194                          |
| Excise taxes   | 745,000            | 745,000          | 786,260           | 41,260                             |
| Intergovernmental  | 656,105            | 663,798          | 730,457           | 66,659                             |
| Interest   | -                  | -                | 63,326            | 63,326                             |
| Charges for rescue services  | -                  | -                | 145,435           | 145,435                            |
| Miscellaneous  | -                  | 111,302          | 308,186           | 196,884                            |
| <b>Total Revenues</b>  | <u>6,488,288</u>   | <u>6,607,283</u> | <u>7,136,041</u>  | <u>528,758</u>                     |
| <b>Expenditures</b>  |                    |                  |                   |                                    |
| Current  |                    |                  |                   |                                    |
| General government   | 1,157,865          | 1,249,118        | 870,894           | 378,224                            |
| Public safety  | 831,565            | 842,111          | 818,870           | 23,241                             |
| Public works   | 1,320,186          | 1,320,186        | 1,360,364         | (40,178)                           |
| Health and sanitation  | 280,384            | 304,442          | 302,321           | 2,121                              |
| Community services   | 5,303              | 5,403            | 5,303             | 100                                |
| Recreation   | 23,557             | 30,546           | 27,516            | 3,030                              |
| Cemeteries   | 11,415             | 11,415           | 11,415            | -                                  |
| Welfare  | 3,500              | 11,193           | 9,329             | 1,864                              |
| Library  | 83,640             | 84,234           | 74,312            | 9,922                              |
| County tax   | 178,820            | 178,820          | 178,820           | -                                  |
| Education  | 3,453,752          | 3,453,752        | 3,453,752         | -                                  |
| Unclassified   | -                  | -                | 18,118            | (18,118)                           |
| Capital outlay   | 86,600             | 120,900          | 82,933            | 37,967                             |
| <b>Total Expenditures</b>  | <u>7,436,587</u>   | <u>7,612,120</u> | <u>7,213,947</u>  | <u>398,173</u>                     |
| <b>Revenues Over (Under) Expenditures</b>                                      | (948,299)          | (1,004,837)      | (77,906)          | 926,931                            |
| <b>Other Financing Sources (Uses)</b>  |                    |                  |                   |                                    |
| Operating transfers in   | -                  | 17,000           | 95,928            | 78,928                             |
| Operating transfers out  | (60,000)           | (60,000)         | (70,100)          | (10,100)                           |
| Utilization of assigned fund balance   | 472,069            | 502,595          | -                 | (502,595)                          |
| Utilization of unassigned fund balance   | 596,758            | 605,770          | -                 | (605,770)                          |
| <b>Total Other Financing Sources (Uses)</b>                                    | <u>1,008,827</u>   | <u>1,065,365</u> | <u>25,828</u>     | <u>(1,039,537)</u>                 |
| <b>Revenues and Other Sources Over<br/>(Under) Expenditures and Other Uses</b> | \$ 60,528          | \$ 60,528        | (52,078)          | \$ (112,606)                       |
| Budgetary fund balance at beginning of year                                    |                    |                  | <u>1,007,577</u>  |                                    |
| <b>Budgetary Fund Balance at End of Year</b>                                   |                    |                  | <u>\$ 955,499</u> |                                    |

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

## Notes to Financial Statements

### Town of Alfred, Maine

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

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

#### Principles Determining Scope of Reporting Entity

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

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

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

#### Basis of Presentation

##### Government-wide Financial Statements

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

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

## Notes to Financial Statements - Continued

### Town of Alfred, Maine

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

##### 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* are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by proprietary funds and trust funds.

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

##### Basis of Accounting

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

## Notes to Financial Statements - Continued

### Town of Alfred, Maine

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

##### **Basis of Accounting - Continued**

###### Accrual

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

###### Modified Accrual

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

###### Estimates

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

###### Cash and Cash Equivalents

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

###### Investments

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

###### Inventories

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

## Notes to Financial Statements - Continued

### Town of Alfred, Maine

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

##### Accounts Receivable

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

##### Capital Assets

In the government-wide financial statements, capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. 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.



## Notes to Financial Statements - Continued

### 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.

## Notes to Financial Statements - Continued

### Town of Alfred, Maine

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

##### **Deferred Outflows and Inflows of Resources - Continued**

In addition to liabilities, the statement of 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 I), regardless of the amount recognized as pension expenditures on the governmental fund statements, which use the modified accrual basis of accounting.

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

## Notes to Financial Statements - Continued

### Town of Alfred, Maine

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

##### **Pensions - Continued**

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

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

##### **Accrued Compensated Absences**

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

##### **Government-wide Fund Net Position**

Government-wide net position is divided into three components:

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

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

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

## Notes to Financial Statements - Continued

### Town of Alfred, Maine

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

##### Governmental Fund Balances

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

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

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

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

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

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

##### Use of Restricted Resources

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

##### Interfund Activity

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

## Notes to Financial Statements - Continued

### Town of Alfred, Maine

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

##### Budget

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

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

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

##### Revenue Recognition - Property Taxes

The Town's property tax for the current year was levied July 26, 2022, on the assessed value listed as of April 1, 2022, for all real and personal property located in the Town. Taxes were due October 1, 2022 and April 1, 2023. Interest on unpaid taxes commenced on October 2, 2022 and April 2, 2023 at 4% 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 \$60,528 for the year ended June 30, 2023.

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.

## Notes to Financial Statements - Continued

### Town of Alfred, Maine

#### Note B - Cash and Investments

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

##### Custodial Credit Risk - Deposits

At June 30, 2023, the carrying amount of the Town's deposits was \$1,412,496 and the bank balance was \$1,436,429. 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, 2023, \$837,743 of the Town's bank balance of \$1,436,429 was exposed to credit risk as follows:

Collateralized with securities held by the pledging  
financial institution in the Town's name \$ 837,743

##### Certificates of Deposit

Certificates of deposit totaling \$319,574 as of June 30, 2023 are included in cash in the accompanying financial statements. The certificates bear interest at varying rates and have maturities ranging from one month to sixty months, with penalties for early withdrawal. Any penalties for early withdrawal would not have a material effect on the financial statements.

##### Investments

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

##### Interest Rate Risk

In accordance with the Town's investment policy, to the extent possible, investment maturities will be matched with anticipated cash requirements. At June 30, 2023 the Town had the following investment and maturity:

| <u>Investment Types</u>           | <u>Fair Value</u> | <u>Maturity</u>       |                             |                    |                              |
|-----------------------------------|-------------------|-----------------------|-----------------------------|--------------------|------------------------------|
|                                   |                   | <u>Not Applicable</u> | <u>Less than<br/>1 year</u> | <u>1 - 5 years</u> | <u>More than<br/>5 years</u> |
| Repurchase agreement<br>with bank | \$ <u>142,690</u> | \$ <u>-</u>           | \$ <u>142,690</u>           | \$ <u>-</u>        | \$ <u>-</u>                  |

## Notes to Financial Statements - Continued

### Town of Alfred, Maine

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

##### Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At June 30, 2023, 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, 2023, 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, 2023:

##### General Fund

|  |                   |
|--|-------------------|
| Rescue Department service receivables    | \$ 53,561         |
| Less: Allowance for doubtful accounts    | <u>(23,812)</u>   |
| Net Rescue Department service receivable | 29,749            |
| Intergovernmental receivables            | 65,633            |
| Other receivables                        | <u>17,559</u>     |
|  | <u>\$ 112,941</u> |

## Notes to Financial Statements - Continued

### Town of Alfred, Maine

#### Note D - Capital Assets

A summary of capital asset transactions for the year ended June 30, 2023, follows:

|  | Beginning<br><u>Balance</u> | <u>Additions</u>  | <u>Retirements</u> | Ending<br><u>Balance</u> |
|--|-----------------------------|-------------------|--------------------|--------------------------|
| <b>Governmental Activities:</b>          |                             |                   |                    |                          |
| Non-Depreciable Assets:                  |                             |                   |                    |                          |
| Land                                     | \$ 627,511                  | \$ -              | \$ -               | \$ 627,511               |
| Works of art                             | 10,320                      | -                 | -                  | 10,320                   |
| Depreciable Assets:                      |                             |                   |                    |                          |
| Buildings and improvements               | 1,388,700                   | -                 | -                  | 1,388,700                |
| Land improvements                        | 529,269                     | 75,433            | -                  | 604,702                  |
| Equipment                                | 647,371                     | 38,203            | -                  | 685,574                  |
| Vehicles                                 | 867,455                     | 15,928            | 152,000            | 731,383                  |
| Paved road network                       | 1,034,347                   | -                 | -                  | 1,034,347                |
| Library books                            | <u>298,000</u>              | <u>-</u>          | <u>-</u>           | <u>298,000</u>           |
| Totals at historical cost                | 5,402,973                   | 129,564           | 152,000            | 5,380,537                |
| Less Accumulated Depreciation:           |                             |                   |                    |                          |
| Buildings and improvements               | 832,416                     | 36,230            | -                  | 868,646                  |
| Land improvements                        | 324,821                     | 13,750            | -                  | 338,571                  |
| Equipment                                | 575,246                     | 24,358            | -                  | 599,604                  |
| Vehicles                                 | 707,982                     | 19,704            | 152,000            | 575,686                  |
| Paved road network                       | 356,133                     | 25,859            | -                  | 381,992                  |
| Library books                            | <u>298,000</u>              | <u>-</u>          | <u>-</u>           | <u>298,000</u>           |
| Total accumulated depreciation           | <u>3,094,598</u>            | <u>119,901</u>    | <u>152,000</u>     | <u>3,062,499</u>         |
| Land and depreciable capital assets, net | 2,308,375                   | 9,663             | -                  | 2,318,038                |
| Intangible Right-to-Use Assets:          |                             |                   |                    |                          |
| Leased equipment                         | <u>150,360</u>              | <u>-</u>          | <u>-</u>           | <u>150,360</u>           |
| Less Accumulated Amortization:           | <u>45,108</u>               | <u>15,036</u>     | <u>-</u>           | <u>60,144</u>            |
| Intangible right-to-use assets, net      | <u>105,252</u>              | <u>(15,036)</u>   | <u>-</u>           | <u>90,216</u>            |
| Capital assets, net                      | <u>\$ 2,413,627</u>         | <u>\$ (5,373)</u> | <u>\$ -</u>        | <u>\$ 2,408,254</u>      |



**Notes to Financial Statements - Continued**

**Town of Alfred, Maine**

**Note D - Capital Assets - Continued**

Depreciation and amortization expense was charged to the following functions:

|   |                   |
|---|-------------------|
| General government  | \$ 15,086         |
| Public safety   | 49,052            |
| Health and sanitation   | 27,144            |
| Public works  | 27,152            |
| Parks and recreation  | 1,093             |
| Library   | <u>15,410</u>     |
| Total governmental activities depreciation and amortization expense | <u>\$ 134,937</u> |

**Note E - 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, 2023 consisted of the following amounts:

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

**Note F - Leases Payable**

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

|                |                  |                 |              |
|----------------|------------------|-----------------|--------------|
| Year ending    |                  |                 |              |
| <u>June 30</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
| 2024           | \$ 39,658        | \$ 1,463        | \$ 41,120    |

**Notes to Financial Statements - Continued**

**Town of Alfred, Maine**

**Note G - Long-Term Liabilities**

Long-term liability activity for the year ended June 30, 2023, was as follows:

|                                 | Beginning<br><u>Balance</u> | <u>Additions</u>  | <u>Reductions</u> | Ending<br><u>Balance</u> | Amounts<br>Due within<br><u>One Year</u> |
|---------------------------------|-----------------------------|-------------------|-------------------|--------------------------|--|
| <b>Governmental Activities:</b> |                             |                   |                   |                          |  |
| Leases payable                  | \$ 91,612                   | \$ -              | \$ 51,954         | \$ 39,658                | \$ 39,658                                |
| Net pension (asset)/liability   | (13,290)                    | 111,022           | -                 | 97,732                   | -  |
| Net OPEB liability              | <u>73,392</u>               | <u>-</u>          | <u>2,428</u>      | <u>70,964</u>            | <u>-</u>                                 |
|                                 | <u>\$ 151,714</u>           | <u>\$ 111,022</u> | <u>\$ 54,382</u>  | <u>\$ 208,354</u>        | <u>\$ 39,658</u>                         |

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

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

Plan Description

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

Benefits Provided

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

Employees Covered by Benefit Terms

At June 30, 2023, the following employees were covered by the MMEHT Plan benefit terms:

|  |          |
|--|----------|
| Inactive employees (or beneficiaries) currently receiving benefit payments | 1        |
| Inactive employees entitled to but not yet receiving benefit payments      | -        |
| Active employees   | <u>8</u> |
|  | <u>9</u> |

## Notes to Financial Statements - Continued

### Town of Alfred, Maine

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

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

###### 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, 2023 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, 2023, the Town reported an OPEB liability of \$70,964. The OPEB liability was measured as of January 1, 2023, and was determined by an actuarial valuation as of that date.

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

|  | Total MMEHT Plan<br>OPEB Liability |
|--|------------------------------------|
| Balance at June 30, 2022                           | \$ 73,392                          |
| Changes for the year:                              |                                    |
| Service costs                                      | 5,897                              |
| Interest   | 1,609                              |
| Changes of benefits                                | -                                  |
| Differences between expected and actual experience | -                                  |
| Changes of assumptions                             | (7,598)                            |
| Benefit payments                                   | (2,336)                            |
| Net changes  | (2,428)                            |
| Balance at June 30, 2023                           | <u>\$ 70,964</u>                   |

The change in assumptions reflects a change in the discount rate from 2.06% in 2022 to 3.72% in 2023.

## Notes to Financial Statements - Continued

### Town of Alfred, Maine

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

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

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

For the year ended June 30, 2023, the Town recognized OPEB expense of \$(1,214) related to the MMEHT Plan. At June 30, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

|  | Deferred Outflows of<br>Resources | Deferred Inflows of<br>Resources |
|--|-----------------------------------|----------------------------------|
| Differences between expected and actual experience | \$ 42                             | \$ 29,050                        |
| Changes in assumptions                             | <u>6,550</u>                      | <u>5,834</u>                     |
| Total  | <u>\$ 6,592</u>                   | <u>\$ 34,884</u>                 |

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, |  |                    |
|-----------------------------|--|--------------------|
| 2024                        |  | \$ (9,649)         |
| 2025                        |  | (8,343)            |
| 2026                        |  | (8,345)            |
| 2027                        |  | (183)              |
| 2028                        |  | (684)              |
| Thereafter                  |  | <u>(1,088)</u>     |
| Total                       |  | <u>\$ (28,292)</u> |

##### Actuarial Assumptions

The total OPEB liability in the January 1, 2023 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   | 3.72%                               |
| Salary increases  | 2.75%, average, including inflation |
| Healthcare cost trend rates (applied with a grading over 14 years to 4.00% per annum) |                                     |
| Pre-Medicare Medical  | 6.80%                               |
| Pre-Medicare Drug   | 14.25%                              |
| Medicare Medical  | 7.20%                               |
| Medicare Drug   | 9.90%                               |
| Administrative and claims expense   | 3.00%                               |

## Notes to Financial Statements - Continued

### Town of Alfred, Maine

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

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

###### 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, 2023 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 3.72%, as well as what the Town's OPEB liability would be if it were calculated using a discount rate that is 1% lower (2.72%) or 1% higher (4.72%) than the current rate:

|                      | <u>1% Decrease</u><br><u>(2.72%)</u> | <u>Current Discount</u><br><u>Rate (3.72%)</u> | <u>1% Increase</u><br><u>(4.72%)</u> |
|----------------------|--------------------------------------|--|--------------------------------------|
| Total OPEB liability | \$ 80,712                            | \$ 70,964                                      | \$ 62,954                            |

###### 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:

|                      | <u>1% Decrease</u> | <u>Healthcare</u><br><u>Trend Rates</u> | <u>1% Increase</u> |
|----------------------|--------------------|---|--------------------|
| Total OPEB liability | \$ 61,784          | \$ 70,964                               | \$ 82,529          |

#### Note I - 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 eight active participants from the Town.

## Notes to Financial Statements - Continued

### Town of Alfred, Maine

#### Note I - 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 7.6% of their annual gross salary to the plan and the Town is required to contribute 10.2% for the year ended June 30, 2023. Contributions to the pension plan from the Town were \$32,917 for the year ended June 30, 2023.

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

At June 30, 2023, the Town reported a liability of \$97,732 for its proportionate share of the net pension liability. The net pension asset or liability was measured as of June 30, 2022, 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, 2022, the Town's proportion was 0.036765% which was a decrease of 0.004950% from its proportion measured as of June 30, 2021.

## Notes to Financial Statements - Continued

### Town of Alfred, Maine

#### Note I - Pension Plan - Continued

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

For the year ended June 30, 2023, the Town recognized pension expense of \$62,279. 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, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | <u>Deferred Outflows<br/>of Resources</u> | <u>Deferred Inflows<br/>of Resources</u> |
|---|---|--|
| Differences between expected and actual experience  | \$ 18,163                                 | \$ -                                     |
| Net difference between expected and actual investment earnings  | -   | 41,018                                   |
| Changes of assumptions  | 19,836                                    | -  |
| Changes in proportion and differences between Town contributions and proportionate share of contributions | 1,142                                     | 8,553                                    |
| Town contributions subsequent to the measurement date   | <u>32,917</u>                             | <u>-</u>                                 |
|   | <u>\$ 72,058</u>                          | <u>\$ 49,571</u>                         |

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, \$32,917 will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| <u>Year ended June 30:</u> |          |
|----------------------------|----------|
| 2023                       | \$ 9,188 |
| 2024                       | (13,401) |
| 2025                       | (25,483) |
| 2026                       | 19,266   |

## Notes to Financial Statements - Continued

### Town of Alfred, Maine

#### Note I - Pension Plan - Continued

##### Actuarial Assumptions

The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                           | <u>2022</u>  |
|---------------------------|--|
| Inflation                 | 2.75%  |
| Salary increases          | 2.75% plus merit component based on<br>employee's years of service |
| Investment rate of return | 6.50%  |
| COLA                      | 1.91%  |

Mortality rates were based on 104% and 120% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table, respectively, for males and females, using the RP-2014 Total Dataset Employee Mortality Table for ages prior to the start of the Healthy Annuitant Mortality Table.

The actuarial assumptions used in the June 30, 2022 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:

|                    | <u>Target Allocation</u> | <u>Long-Term<br/>Expected Real<br/>Rate of Return</u> |
|--------------------|--------------------------|---|
| Public equity      | 30%                      | 6.0%  |
| Private equity     | 12.5%                    | 7.6%  |
| Traditional credit | 5%                       | 3.2%  |
| Alternative credit | 10%                      | 7.4%  |
| Real estate        | 10%                      | 5.2%  |
| Infrastructure     | 10%                      | 5.3%  |
| Natural resources  | 5%                       | 5.0%  |
| U.S. Government    | 10%                      | 2.3%  |
| Risk Diversifiers  | <u>7.5%</u>              | 5.0%  |
|                    | <u>100%</u>              |   |



## Notes to Financial Statements - Continued

### Town of Alfred, Maine

#### Note I - 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% Decrease<br><u>(5.50%)</u> | Discount Rate<br><u>(6.50%)</u> | 1% Increase<br><u>(7.50%)</u> |
|---|-------------------------------|---------------------------------|-------------------------------|
| Town's proportionate share of the<br>net pension (asset) or liability | \$ 288,727                    | \$ 97,732                       | \$ (60,133)                   |

##### Pension Plan Fiduciary Net Position

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

## Notes to Financial Statements - Continued

### Town of Alfred, Maine

#### Note J - Budget to GAAP Reconciliation

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

|   |             |
|---|-------------|
| Budgetary basis revenues and other sources over (under) expenditures and other uses | \$ (52,078) |
|---|-------------|

*Sources/inflows of resources - reconciling item*

|  |          |
|--|----------|
| Transfers from other funds are inflows of budgetary resources but are not transfers for financial reporting purposes | (25,928) |
|--|----------|

|  |               |
|--|---------------|
| The Town budgets certain other revenues outside of its general fund that are recognized in the general fund under generally accepted accounting principles | <u>14,418</u> |
|--|---------------|

|  |                    |
|--|--------------------|
| Generally accepted accounting principles basis revenues and other sources over (under) expenditures and other uses | <u>\$ (63,588)</u> |
|--|--------------------|

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 K - Fund Balance

At June 30, 2023, the assigned general fund balance consisted of the following:

|                       | <u>Balance at</u><br><u>6/30/2022</u> | <u>Appropriated</u> | <u>Additions</u>  | <u>Reductions</u>   | <u>Balance at</u><br><u>6/30/2023</u> |
|-----------------------|---------------------------------------|---------------------|-------------------|---------------------|---------------------------------------|
| Capital Reserve       | \$ 345,472                            | \$ -                | \$ 14,418         | \$ (25,928)         | \$ 333,962                            |
| Carryforwards:        |                                       |                     |                   |                     |                                       |
| Capital Improvement   | 88,300                                | -                   | 44,068            | (88,300)            | 44,068                                |
| Museum                | 2,807                                 | -                   | 37                | -                   | 2,844                                 |
| Schoolhouse           | 881                                   | -                   | -                 | -                   | 881                                   |
| Animal Control        | 3,195                                 | -                   | 2,768             | (1,402)             | 4,561                                 |
| Heating Assistance    | 10,121                                | -                   | 11,189            | (15,921)            | 5,389                                 |
| Fields and Facilities | 887                                   | -                   | 2,000             | (1,675)             | 1,212                                 |
| Cable Franchise       | 81,520                                | -                   | 45,444            | (34,389)            | 92,575                                |
| Brothers Beach        | -                                     | -                   | 17,827            | -                   | 17,827                                |
|                       | <u>\$ 533,183</u>                     | <u>\$ -</u>         | <u>\$ 137,751</u> | <u>\$ (167,615)</u> | <u>\$ 503,319</u>                     |

## Notes to Financial Statements - Continued

### Town of Alfred, Maine

#### Note K - Fund Balance - Continued

At June 30, 2023, the restricted general fund balance consisted of the following:

|                          | Balance at<br><u>6/30/2022</u> | <u>Appropriated</u> | <u>Additions</u> | <u>Reductions</u> | Balance at<br><u>6/30/2023</u> |
|--------------------------|--------------------------------|---------------------|------------------|-------------------|--------------------------------|
| American Rescue Plan Act | \$ 334,451                     | \$ -                | \$ -             | \$ 67,006         | \$ 267,445                     |

#### Note L - Risk Management

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

Based on the coverage provided by commercial insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2023.

#### Note M - 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 \$267,000 for the year ended June 30, 2023.

#### Note N - 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 \$221,000 during the year ended June 30, 2023. Future payments are unknown based on the terms of the contract.

#### Note O - Contingency

During the year ended June 30, 2023, a dispute with a neighboring municipality arose regarding the closure of a road connecting the two municipalities. Management of the Town believes the outcome of this dispute is uncertain at this time.

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

**Town of Alfred, Maine**

**As of June 30, 2023**

|  | <u>Cemetery<br/>Fund</u> | <u>Veteran's<br/>Memorial<br/>Fund</u> | <u>Total</u>     |
|--|--------------------------|--|------------------|
| <b>Assets</b>                              |                          |  |                  |
| Cash and cash equivalents                  | \$ 5,006                 | \$ 27,501                              | \$ 32,507        |
| Due from other funds                       | <u>-</u>                 | <u>-</u>                               | <u>-</u>         |
| <b>Total Assets</b>                        | <u>\$ 5,006</u>          | <u>\$ 27,501</u>                       | <u>\$ 32,507</u> |
| <b>Liabilities and Fund Balances</b>       |                          |  |                  |
| <b>Liabilities</b>                         |                          |  |                  |
| Due to other funds                         | <u>\$ -</u>              | <u>\$ -</u>                            | <u>\$ -</u>      |
| <b>Total Liabilities</b>                   | <u>-</u>                 | <u>-</u>                               | <u>-</u>         |
| <b>Fund Balances</b>                       |                          |  |                  |
| Restricted                                 | <u>5,006</u>             | <u>27,501</u>                          | <u>32,507</u>    |
| <b>Total Fund Balances</b>                 | <u>5,006</u>             | <u>27,501</u>                          | <u>32,507</u>    |
| <b>Total Liabilities and Fund Balances</b> | <u>\$ 5,006</u>          | <u>\$ 27,501</u>                       | <u>\$ 32,507</u> |

See accompanying independent auditors' report.

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

**Town of Alfred, Maine**

**For the Year Ended June 30, 2023**

|  | Cemetery<br>Fund | Veteran's<br>Memorial<br>Fund | Total            |
|--|------------------|-------------------------------|------------------|
| <b>Revenues</b>  |                  |                               |                  |
| Contributions  | \$ -             | \$ 300                        | \$ 300           |
| Interest   | 6                | 38                            | 44               |
|  | <u>6</u>         | <u>338</u>                    | <u>344</u>       |
| <b>Net Revenues</b>  | 6                | 338                           | 344              |
| <b>Expenses</b>  |                  |                               |                  |
| Scholarships   | -                | 846                           | 846              |
|  | <u>-</u>         | <u>846</u>                    | <u>846</u>       |
| <b>Total Expenses</b>  | -                | 846                           | 846              |
| <b>Revenues Over (Under) Expenses</b>  | 6                | (508)                         | (502)            |
| <b>Other Financing Uses</b>  |                  |                               |                  |
| Operating transfers in   | -                | 100                           | 100              |
| Operating transfers out  | -                | -                             | -                |
|  | <u>-</u>         | <u>100</u>                    | <u>100</u>       |
| <b>Total Other Financing Uses</b>  | -                | 100                           | 100              |
| <b>Revenues and Other Sources Over<br/>(Under) Expenditures and Other Uses</b> | 6                | (408)                         | (402)            |
| Fund balances at beginning of year   | <u>5,000</u>     | <u>27,909</u>                 | <u>32,909</u>    |
| <b>Fund Balances at End of Year</b>  | <u>\$ 5,006</u>  | <u>\$ 27,501</u>              | <u>\$ 32,507</u> |

See accompanying independent auditors' report.

# Schedule of Valuation, Assessment and Collection of Taxes

## Town of Alfred, Maine

For the Year Ended June 30, 2023

### Valuation

|                        |           |                                  |
|------------------------|-----------|----------------------------------|
| Real estate            | \$        | 276,879,321                      |
| Personal property      |           | <u>5,741,946</u>                 |
| <b>Total Valuation</b> | <b>\$</b> | <b><u><u>282,621,267</u></u></b> |

### Assessment

|  |    |               |
|--|----|---------------|
| Valuation x Rate - \$282,621,267 x .018000 | \$ | 5,087,183     |
| Supplemental taxes                         |    | <u>16,186</u> |

**Total Assessment Charged to Tax Collector** \$ 5,103,369

### Collection and Credits

|                  |    |               |
|------------------|----|---------------|
| Cash collections | \$ | 4,961,117     |
| Tax abatements   |    | <u>18,118</u> |

**Total Collection and Credits** 4,979,235

**2023 Taxes Receivable - June 30, 2023** \$ 124,134

See accompanying independent auditors' report.

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

**Town of Alfred, Maine**

**Last ten fiscal years\***

|  | <u>6/30/2023</u> | <u>6/30/2022</u> | <u>6/30/2021</u> | <u>6/30/2020</u> | <u>6/30/2019</u>  |
|--|------------------|------------------|------------------|------------------|-------------------|
| Total OPEB Liability:  |                  |                  |                  |                  |                   |
| Service costs  | \$ 5,897         | \$ 6,277         | \$ 5,509         | \$ 5,182         | \$ 5,182          |
| Interest   | 1,609            | 1,483            | 1,648            | 4,532            | 3,502             |
| Changes of benefits  | -                | -                | -                | (1,158)          | -                 |
| Differences between expected and actual experience             | -                | 58               | -                | (66,199)         | -                 |
| Changes of assumptions or other inputs                         | (7,598)          | 2,743            | 3,502            | 9,091            | (8,500)           |
| Benefit payments   | <u>(2,336)</u>   | <u>(1,650)</u>   | <u>(1,587)</u>   | <u>(2,772)</u>   | <u>(2,772)</u>    |
| Net change in total OPEB liability                             | (2,428)          | 8,911            | 9,072            | (51,324)         | (1,567)           |
| Total OPEB liability, beginning of year                        | <u>73,392</u>    | <u>64,481</u>    | <u>55,409</u>    | <u>106,733</u>   | <u>108,290</u>    |
| Total OPEB liability, end of year                              | <u>\$ 70,964</u> | <u>\$ 73,392</u> | <u>\$ 64,481</u> | <u>\$ 55,409</u> | <u>\$ 106,723</u> |
| Covered employee payroll                                       | \$ 335,434       | \$ 335,435       | \$ 307,651       | \$ 307,651       | \$ 363,000        |
| Net OPEB liability as a percentage of covered employee payroll | 21.16%           | 21.88%           | 20.96%           | 18.01%           | 29.14%            |

\*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 six years are shown. A full ten year schedule will be displayed as it becomes available.

See accompanying independent auditors' report.

## **Notes to Required Supplemental Information**

### **Town of Alfred, Maine**

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

There were no changes to benefit terms aside from changes in claims costs and contributions which will reflect market changes in healthcare costs during the year ended June 30, 2023.

There were no changes in size of the population during the year ended June 30, 2023.

There was a change in the discount rate from 2.06% to 3.72% 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.

See accompanying independent auditors' report.



**Schedule of the Town's Proportionate Share of the Net Pension Liability  
Town of Alfred, Maine**

**Last ten fiscal years\***

|   | 6/30/2023         | 6/30/2022          | 6/30/2021         | 6/30/2020         |
|---|-------------------|--------------------|-------------------|-------------------|
| Town's proportion of the net pension (asset) liability  | 0.0368%           | 0.0414%            | 0.0404%           | 0.0170%           |
| Town's proportionate share of the net pension (asset) liability   | <u>\$ 97,732</u>  | <u>\$ (13,290)</u> | <u>\$ 160,447</u> | <u>\$ 51,996</u>  |
| Town's covered-employee payroll   | <u>\$ 249,988</u> | <u>\$ 276,190</u>  | <u>\$ 258,636</u> | <u>\$ 218,228</u> |
| Town's proportionate share of the net pension (asset) liability as a percentage of its covered employee payroll | 39.095%           | (4.812%)           | 62.036%           | 23.826%           |
| Plan fiduciary net position as a percentage of the total pension asset or liability                             | 93.26%            | 100.86%            | 88.35%            | 90.62%            |

\*The amounts presented for each fiscal year were determined as of June 30 of the preceeding fiscal year. The first year of implementation was June 30, 2020. Therefore, only four years are shown.

See accompanying independent auditors' report.

## Schedule of Town Contributions

### Town of Alfred, Maine

#### Last ten fiscal years\*

|  | 6/30/2023         | 6/30/2022         | 6/30/2021         | 6/30/2020         |
|--|-------------------|-------------------|-------------------|-------------------|
| Contractually required contribution                                  | \$ 28,938         | \$ 28,294         | \$ 26,085         | \$ 10,406         |
| Contributions in relation to the contractually required contribution | <u>28,938</u>     | <u>28,294</u>     | <u>26,085</u>     | <u>10,406</u>     |
| Contribution deficiency (excess)                                     | <u>\$ -</u>       | <u>\$ -</u>       | <u>\$ -</u>       | <u>\$ -</u>       |
| Town's covered-employee payroll                                      | <u>\$ 249,988</u> | <u>\$ 276,190</u> | <u>\$ 258,636</u> | <u>\$ 218,228</u> |
| Contributions as a percentage of covered-employee payroll            | 11.576%           | 10.244%           | 10.086%           | 4.768%            |

\*The amounts presented for each fiscal year were determined as of June 30 of the preceeding fiscal year. The first year of implementation was June 30, 2020. Therefore, only four years are shown.

See accompanying independent auditors' report.

## **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.

See accompanying independent auditors' report.



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